

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AN AUTONOMOUS COLLEGE AFFILITED TO BHARATHIAR UNIVERSITY)

ACCERDITED BY NAAC WITH A++ GRADE (IV CYCLE)

ISO 9001: 2015 CERTIFIED INSTITUTION

POLLACHI 642 001



DERARTMENT OF COMMERCE BANKING AND INSURANCE (SF)

SYLLABUS

2026 - 2029

DEPARTMENT OF COMMERCE - BANKING AND INSURANCE

Vision

Blossoming as a "Center of Excellence" in Commerce education with a special focus on Banking and Insurance.

Mission

Framing unique curriculum of global standards and by imparting quality education in the field of Banking and Insurance with all theoretical and practical skills.

Program Educational Objectives:

The B.Com – Banking and Insurance students will attain

PEO1	To excel in contemporary knowledge in commerce and the services offered by banking and insurance sectors.
PEO2	To pursue higher education in M.Com, M.Com (Banking and Insurance) and the like and professional courses like CA, CS, ICAI, CMA and the like.
PEO3	To produce employable graduates and Consultants in the areas of Commerce, Banking and Insurance.
PEO4	To get practical exposure in Commerce, Banking and Insurance fields which helps the students to take up a challenging job.

Program Outcomes (POs)

Program Outcomes (POs) are the graduate attributes acquired by students at the time of completing their undergraduate program. These outcomes are aligned with the Graduate Attributes (GAs) prescribed by the UGC under the LOCF framework and are common to all disciplines of study.

The attainment of POs is assessed at the time of graduation for every outgoing batch. The POs are addressed and achieved through the Course Outcomes (COs) of the various courses in the curriculum, and collectively contribute to the attainment of the Program Educational Objectives (PEOs).

Program Outcomes:

After the successful completion of B.Com. Banking and Insurance program, the students are able to

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant

	information sources; and use appropriate software for analysis of data.
PO11	Self-directed learning: Ability to work independently, identifies appropriate resources required for a project, and manages a project through to completion.
PO12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	Lifelong learning: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development / reskilling.

Program Specific Outcomes:

After the successful completion of B.COM Banking and Insurance program, the students are able to

PSO-01	To build a strong understanding in the area of commerce, banking and insurance.
PSO-02	To apply the skills of analysing the concepts and applying domain knowledge in commerce, banking and insurance.

Course Outcomes (COs) specify the measurable learning achievements that students are expected to attain upon successful completion of course.

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1																	
CO2																	
CO3																	
CO4																	
CO5																	

3 Point Scale – 1, 2, 3

- 1) A **Credit** is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (Minimum 15 weeks).
 - a) 1 Credit of class room theory = 15 hours of engagement in a semester.
 - b) 1 Credit of Practical/Internship/workshop-based activity/theory under ODL = 30 hours of engagement in a semester.
 - c) 1 Credit of field visit/industry visit/Assignments = 40-45 hours of engagement in a semester
- d) Research Project/Dissertation: Either entire semester/Equivalent to one paper

2. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed courses basket comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses.

3. **Learning Hours:** Total outcome-based learning hours for credits shall include:

- Classroom Teaching/Tutorials
- Lab work/Practical/Projects/Assignments/Seminars
- Sports/Games/Physical Activities/ Yoga
- Social/Community work (Including NCC/NSS participation)
- Internship/Apprenticeship/On the Job Training (OJT), field visit, Projects

2. **Distribution of Credit and selection of courses across Three (UG) / Two Years (PG) Degree Programmes:**

2.1. **Major Discipline Course**

Major discipline is the main focus (Core) subjects and the degree will be awarded in that discipline.

Students must secure a prescribed minimum number of credits (About 50% of total credits) in the major discipline. Major courses shall be available to choose in every semester. The weightage of the credits of a course may differ (4-6 credits) based on level of the courses. The number of courses in Major may vary from semester to semester.

2.2. Minor Discipline Course

Minor discipline is the broader understanding of the course beyond the major discipline course.

2.3. Interdisciplinary/ Multidisciplinary/Allied Course

This is constituent discipline of the major courses and helps learners to acquire core competence in relevant or any other independent courses. This course may be major specific or other discipline specific. Minimum of 9 credits may be allocated to Interdisciplinary/ Multidisciplinary/Allied courses.

S.No	Category	Abbreviation	Description
1	Core Course	CC	Mandatory courses that provide fundamental and advanced knowledge in the primary discipline, ensuring academic depth and programme uniformity.
2	Allied Course	AC	Supportive courses related to the core discipline that enhance conceptual understanding and interdisciplinary knowledge.
3	Allied Optional	AO	Elective allied courses that allow students to choose additional subjects related to or supportive of the major discipline.
4	Foundation Course	FC	Courses designed to bridge the gap between school education and higher education by strengthening basic academic skills and knowledge.
5	Ability Enhancement Compulsory Course	AECC	Mandatory courses aimed at enhancing essential skills such as communication and environmental awareness for all students.
6	AE-1: Communicative English	AE-1	A compulsory course offered in Semester II to develop communication and language skills, conducted beyond regular class hours.
7	AE-2: Environmental Science	AE-2	A compulsory course offered in Semester I focusing on environmental awareness, sustainability, and responsible citizenship.
8	Value Education	VE	Courses that promote moral, ethical, and social values to ensure holistic personality development and responsible

			citizenship.
9	Skill Enhancement Course	SEC	Application-oriented courses designed to develop practical, technical, and employability skills related to the programme.
10	Non-Major Elective/Extra Departmental Course	NME/EDC	Interdisciplinary courses offered by other departments to provide basic knowledge outside the student's major, promoting multidisciplinary learning.
11	Discipline Specific Elective	DSE	Advanced and specialized elective courses within the discipline offered in Semesters V and VI, allowing students to choose areas of interest.
12	Self Study	SS	A course designed for independent learning, completed outside regular class hours to promote learner autonomy.
13	Internship	IS	Practical training undertaken after Semester IV during summer, followed by report submission and viva-voce in Semester V.
14	Outreach Programme	OR	A compulsory activity to promote social responsibility and community engagement through service-oriented initiatives.
15	Extra Credit Courses	EC	Additional credits earned through approved online courses such as MOOCs offered via platforms like SWAYAM and NPTEL or through institutional certificate courses.

2.4. Summer Internship / Field visits / Projects/ Apprenticeship / Community Engagement and Service corresponding to Major Subject, Co-Curricular Courses and Research Project.

- Internship/ Apprenticeship corresponding to Major subjects are suggested in fifth or sixth semester.
- Field visits/ Projects / Community Engagement and services corresponding to Major subject to be offered in third years.

2.5. Research Project/Dissertation:

The research project / dissertation will be in major discipline with social relevance leading to product development / problem solving / prototypes.

NGM COLLEGE (AUTONOMOUS),

POLLACHI

33rd ACADEMIC COUNCIL MEETING

MINUTES OF THE MEETING

Date: 25-03-2026

Venue: Board Room

Approval of Revised /New Curriculum, Programme Structure and Scheme of Examination

Preamble / Background

The Chairperson placed before the Academic Council the revised / newly designed curriculum and syllabi prepared by the respective Departments and approved by the Board of Studies. The curriculum has been structured in accordance with the Outcome Based Education (OBE) framework and the applicable UGC / University regulations. The Curriculum Development Cell (CDC) has validated the curriculum for academic coherence, Standardization and policy agreement.

Documents / items placed before the council for approval

1. Introduction of New Programme
2. Inclusion of Gandhian Thoughts – Certificate Course
3. Ratification of Add-on Diploma Course (Batch 2024–2027)
4. Allotment of Marks for Health and Wellness
5. Online Course for Advance Learning
6. Extra Credits for Achievers
7. Common Scheme and Structure of Programmes – B.Com/B.Sc Cs, BA, B.Sc Core Science Disciplines
8. Norms for Conduct of Arrear Examinations for Students Admitted from 2026–2027 Onwards
9. Detailed Course Syllabi and Minutes of the Board of Studies.

Agenda Note for Approval

As the Member Secretary, I place the following items before the Academic Council for consideration and approval:

1. Introduction of New Programme

Approval is sought for the introduction of a new academic programme **B.Com Finance and Accounting** from the academic year 2026–2027. On affiliation from Bharathiar university.

2. Inclusion of Gandhian Thought

It is proposed to introduce *Gandhian Thought* as a Certificate course in the First Semester for all students admitted from the academic year 2026–2027 onwards.

3. Ratification of add-on Diploma Course (Batch 2024–2027)

Ratification is requested for the add-on, industry-oriented course introduced for the batch 2024–2027, and approval is also sought for its continuation for the forthcoming batches. This is a Wipro-certified programme offered to Computer Science and core science students beyond regular academic hours and does not interfere with the core curriculum. Duration of the course is 90 hours in Semester V and 90 hours in Semester VI. On successful completion of the course the student is entitled to get an extra credit of 4 per course. The course material and required training will be provided by Wipro and monitored by the faculty.”

4. Allotment of Marks for Health and Wellness

Health and Wellness Course in the III Semester was introduced for the 2025–2028 batch as per the guidelines of the Directorate of Collegiate Education (R.C. No. 40413/Q3/2024 dated 03.12.2024). The course is offered for two hours per week beyond regular college hours and is evaluated by the end of the Semester in accordance with the prescribed guidelines and One credit shall be awarded for this course. As the award of marks was not clearly specified in the previous Academic Council, approval is now sought for the 2025–2028 batch as well as for the forthcoming batches.

5. Online Course for Advance Learning

To motivate the students (Advanced Learners) in every discipline, Student can take up online courses in any semester and can become eligible for an extra credit as per the duration of the training.

6. Extra Credits for Achievers

Approval is sought for the Students who win in the National/State hackaton /develop a product/create a startup /publish a patent with an extra 1 credit.

7. Common Scheme and Structure of Programmes – B.Com/B.Sc Cs, BA, B.Sc Core Science Disciplines

The scheme and structure of all programmes have been designed in accordance with the guidelines of TANSCH. All departments uniformly follow:

- 4 Programme Educational Objectives (PEOs)
- 2 Programme Specific Outcomes (PSOs)
- 5 Course Outcomes (COs)

Further, all Course Outcomes (COs) are appropriately mapped with Programme Outcomes (POs) as defined under the UGC Learning Outcomes-Based Curriculum Framework (LOCF)

Certain modifications have been incorporated to the scheme and structure to ensure uniformity across all departments, and the same is placed before the Academic Council for approval."

8. Norms for Conduct of Arrear Examinations for Students Admitted from 2026-2027 Onwards

It is proposed that arrear examinations for students admitted from the academic year 2026-2027 onwards shall be conducted as follows:

- Odd Semester arrear papers shall be conducted during the respective Odd Semester examinations.
- Even Semester arrear papers shall be conducted during the respective Even Semester examinations.

However, as a special provision, final-year students shall be permitted to appear for their Fifth Semester arrear papers during the Sixth Semester examinations.

This provision shall be applicable only to currently enrolled students and shall not apply to those who have discontinued or completed the programme.

9. Detailed Course Syllabi and Minutes of the Board of Studies

The Chairpersons of the respective Boards will present their programmes, explicitly highlighting the modifications in their respective syllabi, including any additions or deletions of courses, and seek approval from the Academic Council.

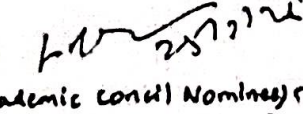
Resolution No: NGM/AC/2026/02/05

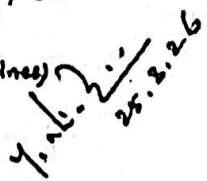
Resolved that the Academic Council hereby approves the curriculum, programme structure, scheme of examinations, and detailed syllabi as recommended by the respective Boards of Studies and validated by the Curriculum Development Cell, to be implemented from the Academic Year 2026-2027 onwards.

Implementation

The approved curriculum shall be incorporated in the Final Consolidated Syllabus Book / Curriculum Handbook and shall come into force as per the above resolution.


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B.Sc. / B.Com. – For Computer Science / Commerce Cluster
(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2025 - 2026 ONWARDS)

I to VI SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER - I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	26UHN1C1	Hindi Paper-I								
	26UFR1C1	French Paper-I								
II	26UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	26UBI101	CC - I: Financial Accounting - I	6		5	3	25	75	100	4
	26UBI102	CC II :IKS :Indian Banking System	5		-	3	25	75	100	4
	26UBI1A1/ 26UBI1A2	GE I – Allied: Business Economics/ Indian Economy	6		-	3	25	75	100	4
IV	26EVS101	AECC I: Environmental Studies	2		-	2	-	50	50	2
	26HEC101	VE: Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	20	30	50	1
V		Extension Activities – Annexure II	-	-	-	-	-	-	-	-
Total			30						600	21

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; AECC - Ability Enhancement Compulsory Course; VE-Value Education

SEMESTER - II

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credit
			L	P	T		Internal	External		
I	26UTL2C2	Tamil Paper-II	5		-	3	25	75	100	3
	26UHN2C2	Hindi Paper-II								
	26UFR2C2	French Paper-II								
II	26UEN202	Communication Skills – II	5		-	3	25	75	100	3
III	26UBI203	CC - III : Financial Accounting - II	6		5	3	25	75	100	4
	26UBI204	CC - IV: Banking Law and Practice	5		-	3	25	75	100	4
	26UBI2A1/ 26UBI2A2	GE II - Allied : Business Mathematics and Statistics / Mathematics for Finance and Statistical Models	6		-	3	25	75	100	4
IV	26UBI2S1/ 26UBI2S2	SEC I: Naan Mudhalvan: E-Commerce and its Applications/ Professional Skills	2	-	-	2	-	50	50	1
	26HEC202	VE: Human Excellence - Family Values & SKY Yoga Practice - II	1		-	2	20	30	50	1
V		Extension Activities - Annexure II	-	-	-	-	-	-	-	-
EC		CERTIFICATE COURSE Annexure-III								
		MOOC Certificate Courses								
Total			30						600	20

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; AECC - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course; VE-Value Education

SEMESTER - III

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL3C3	Tamil Paper-III	4	-	-	3	25	75	100	3
	26UHN3C3	Hindi Paper-III								
	26UFR3C3	French Paper-III								
II	26UEN3C3	Communication Skills – III	4	-	-	3	25	75	100	3
III	26UBI305	CC V: Corporate Accounting	5		5	3	25	75	100	4
	26UBI306	CC VI: Principles of Life Insurance	5		-	3	25	75	100	4
	26UBI307	CC - VII: Mercantile Law	4		-	3	25	75	100	4
	26UBI308	CC - VIII: Business Application Software and Information Security	4		-	3	25	75	100	3
	26UBI3A1/ 26UBI3A2	GE III- Allied Lab: Programming Laboratory in MS Office/ Programming Laboratory in HTML	-	2	-	3	20	30	50	1
IV	26UBI3N1/ 26UBI3N2	Extra Departmental Course (EDC-I) – Annexure-I Banking Practical I/ Non Major Elective - I : Banking Practical II	1	-	-	2	-	50	50	1
	26HEC303	VE: Human Excellence - Professional Values & Ethics - SKY Yoga Practice - III	1	-	-	2	20	30	50	1
	26GKL301	General Awareness - Self Study	SS	-	-	2	-	50	50	1
V	26UHW301	Health and Wellness	2 [#]	-	-	-	-	-		1
V		Extension Activities Annexure-II	-	-	-	-	-	-	-	-
EC		Certificate Course Annexure-III								
	26UBI3VA	Value Added Course - I								Grade
		MOOC Courses Certificate								
Total			30						800	26

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
 CC – Core Course; VE-Value Education VA –Value Added courses

*Extra Credits;

SEMESTER - IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I	26UTL4C4	Tamil Paper-IV	4	-	-	3	25	75	100	3
	26UHN4C4	Hindi Paper-IV								
	26UFR4C4	French Paper-IV								
II	26UEN4C4	Communication Skills – IV	4	-	-	3	25	75	100	3
III	26UBI409	CC IX: Cost Accounting	6		5	3	25	75	100	5
	26UBI410	CC X: Principles of General Insurance	5		-	3	25	75	100	4
	26UBI411	CC XI : Introduction to Industry 4.0	5		-	3	25	75	100	4
	26UBI4A1/ 26UBI4A2	GE IV – Allied Lab: Programming Laboratory in Tally/ Programming Laboratory – GST Practicals	-	2	-	3	20	30	50	1
	26UBI4S1/ 26UBI4S2	SEC II: Naan Mudhalvan: Quantitative Aptitude /Principles and Practices of Auditing	2	-	-	2	-	50	50	1
IV	26UBI4N1 / 26UBI4N2	Extra Departmental Course (EDC-II) – Annexure-I Non Major Elective - II : Life Insurance Practical/Non Major Elective - II : General Insurance Practical	1	-	-	2	-	50	50	1
	26HEC404	VE: Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	20	30	50	1
		Extension Activities Annexure-II	-	-	-	-	-	-		1
V		Certificate Course Annexure-III								
	26UXX3V A	Value Added Course - II								Grade
		MOOC Certificate Courses								
Total			30						700	24

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
 CC – Core Course; SEC – Skill Enhancement Course; VE-Value Education

*Extra Credits;

SEMESTER - V

art	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Ex am Hr s.	Maximum Marks		Total Mar ks	Credits
			L	P			Inter nal	Extern al		
II	26UBI512	CC XII: Income Tax	6	-	5	3	6	75	100	5
	26UBI513	CC XIII: Innovations in Banking and Insurance	5	-	-	3	25	75	100	4
	26UBI5E1 / 26UBI5E2 / 26UBI5E3	DSE -I: [#] Human Resource Management/Principles of Management/ Retail Management	5	-	-	3	25	75	100	4
	26UBI514	CC - XIV: International Banking	5	-	-	3	25	75	100	4
	26UBI515	CC - XV: Marketing Management	5	-	-	3	25	75	100	4
	26UBI516	CC XVI: Internship	-	-	-	-	20	30	50	2
	26UBI5S1 / 26UBI5S2.	SEC III: : Entrepreneurial Development/ Investment Management	3	-	-	2	-	50	50	2
IC	26HEC505	VE: Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	20	30	50	1
	26UBI5AL C	ALC - I : Digital Marketing	SS				-	100		Credits**
	26CSD501	Soft Skills Development - I								Grade
		MOOC Certificate Courses								
Total			30						650	26
Discipline Specific Elective (DSE) – I [#]										
SUBI5E1 : Human Resource Management										
SUBI5E2: Principles of Management										
UBI5E3: Retail Management										

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
 CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course; ALC-Advanced Learner Course (Optional); VE-Value Education

*Extra Credits;**Credits – Based on course content maximum of 4 credits

SEMESTER - VI										
Part	Subject Code	Title of the Paper	Hrs . / We ek	Hrs. / Sem.		Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Interna l	External		
III	26UBI617	CC XVII: Management Accounting	6		5	3	25	75	100	5
	26UBI6E4 / 26UBI6E5 / 26UBI6E6	DSE -II:## Business Correspondence / Customer Relationship Management / IKS: Consumer Behaviour	6		-	3	25	75	100	5
	26UBI6E7 / 26UBI6E8 / 26UBI6E9	DSE -III:### Financial Management / Risk Management in Banking and Insurance / Financial Markets and Institutions	6		-	3	6	75	100	4
	26UBI618	CC XVIII: Goods and Services Tax	6		-	3	25	75	100	5
	26UBI619	CC XIX: Commerce, Banking and Insurance Practicals	3		-	3	25	25	50	2
	26UBI6S1/ 26UBI6S2	SEC IV: Naan Mudhalvan: Mutual Funds In India / Basics of Finance And Fintech	2		-			50	50	1
IV	26HEC606	VE: Human Excellence - Global Values & SKY Yoga Practice - VI	1	-	-	2	20	30	50	1
EC	26CSD602	Soft Skills Development - II								Grade
	26UBI6AL	ALC - II: Service Marketing	SS				-	100		Credits**
Total			30						550	23
Grand Total									3900	140

Discipline Specific Elective (DSE) – II ##	Discipline Specific Elective (DSE) – III ###
25UBI6E4:Business Correspondence 25UBI6E5:Customer Relationship Management 25UBI6E6:Consumer Behaviour	25UBI6E7: Financial Management 25UBI6E8: Risk Management in Banking and Insurance 25UBI6E9: Financial Markets and Institutions

Completion of at least one approved Massive Open Online Course (MOOC) through the SWAYAM platform or NPTEL is **mandatory** for all students as part of the programme requirements.

Students shall successfully complete the course and obtain certification within the stipulated period. The credits earned through these online courses shall be considered as per the institutional norms and regulations.

This initiative aims to promote self-paced learning, interdisciplinary exposure, industry-relevant knowledge, lifelong learning competencies among students.

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC-Advanced Learner Course (Optional); VE-Value Education.

*Extra Credits;**Credits – Based on course content maximum of 4 credits

NOTE:

1. Include at least one Indian Knowledge System (IKS) course that is relevant to department-specific and regional language teaching in the programme.
2. Include Project/Field visit/Internship compulsory component in curriculum.
3. Include Blended mode of teaching at least one hour for a course and also minimum of two courses in a semester.

List of Abbreviations:

CC	- Core Course
AECC	-Ability Enhancement Compulsory Course
SEC	- Skill Enhancement Course
DSE	- Discipline-Specific Elective
VAC	-Value Added Course
ALC	- Advanced Learner Course
VE	- Value Education

Grand Total = 3900; Total Credits = 140

Passed by	Board of Studies Meeting held on 07.03.2026
Approved by	33rd Academic Council Meeting held on 25.03.2026

(Academic Council Nominee)

Dr. M. NIRMALA, Principal, Akshaya College of Arts and Science,
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Y. Srinivas
25.3.26

(Academic Council Nominee)

Dr. M. EZHIL INBAN, Associate Professor of Physics,
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26/3/26

ANNEXURE – I
UNDER GRADUATION PROGRAMME (SELF-FINANCING)
EXTRA DEPARTMENT AL COURSE – SEMESTER III

Programme	Course Code	Course Title
B.Com	26UCO3N1/ 26UCO3N2	Extra Departmental Course - I: Practical Banking/ Extra Departmental Course - I: Fundamentals of Accounting
B.Com (Computer Applications)	26UCC3N1/ 26UCC3N2	Extra Departmental Course - I: Business Professional Correspondence/ Extra Departmental Course - I: Accounting Software Tally
B.Com (E-Commerce)	26UEC3N1/ 26UEC3N2	Extra Departmental Course - I: E-Commerce Security and Digital Crime Prevention/ Extra Departmental Course - I: E-Banking
B.Com(Professional Accounting)	26UPA3N1/ 26UPA3N2	Extra Departmental Course - I: Fundamentals of Accounting and Auditing/ Extra Departmental Course - I: Elements of Company Law
B.Com (Banking & Insurance)	26UBI3N1/ 26UBI3N2	Extra Departmental Course - I: Banking Practical I/ Extra Departmental Course - I: Banking Practical II
B.Com (International Business)	26UIB3N1/ 26UIB3N2	Extra Departmental Course - I: Introduction to International Business/ Extra Departmental Course - I: Tourism Marketing
B.Com (Information Technology)	26UCI3N1/ 26UCI3N2	Extra Departmental Course – I: Information Technology for Business Extra Departmental Course – I: Digital Banking
BBA	26UBM3N1/ 26UBM3N2	Extra Departmental Course - I: Intellectual Property Rights/ Extra Departmental Course - I: Rural Consumer Behaviour
B.Sc (Computer Science)	26UCS3N1/ 26UCS3N2	Extra Departmental Course - I: Multimedia Lab/ Extra Departmental Course - I: Advanced Applications in MS Excel Lab
BCA	26UBC3N1/ 26UBC3N2	Extra Departmental Course - I: Web Designing Lab/ Extra Departmental Course - I: Desktop Publishing Lab
B.Sc (Information Technology)	26UIT3N1/ 26UIT3N2	Extra Departmental Course - I: Social Media Analytics/ Extra Departmental Course - I: Basics of Hardware
B.Sc (Computer Technology)	26UCT3N1/ 26UCT3N2	Extra Departmental Course - I: Office Automation Lab/ Extra Departmental Course - I: Multimedia Lab
B.Sc (CS with Data Analytics)	26UDA3N1/ 26UDA3N2	Extra Departmental Course - I: Data Analysis Using Excel/ Extra Departmental Course - I: Adobe Photoshop
B.Sc (CS with Artificial Intelligence & Machine Learning)	26UAI3N1/ 26UAI3N2	Extra Departmental Course - I: Web Development Essentials/ Extra Departmental Course - I: Advanced Excel Lab
BA (Tamil Literature)	26UTM3N1/ 26UTM3N2	Extra Departmental Course - I: □□□□□□□□ □□□□□□□□ Extra Departmental Course - I: □□□□□□□□□□□□
Tamil Language	25BTL3B1	Basic Tamil Paper - I

ANNEXURE – I

UNDER GRADUATION PROGRAMME (SELF-FINANCING)

EXTRA DEPARTMENTAL COURSE – SEMSTER IV

Programme	Course Code	Course Title
B.Com	26UCO4N1/ 26UCO4N2	Extra Departmental Course- II: Consumer Affairs/ Extra Departmental Course- II: Fundamentals of Marketing
B.Com (Computer Applications)	26UCC4N1/ 26UCC4N2	Extra Departmental Course- II: Commerce and Computer Application Practical/ Extra Departmental Course- II: Retail Management
B.Com (E-Commerce)	26UEC4N1/ 26UEC4N2	Extra Departmental Course- II: Advanced Cyber Forensics in E-Commerce Systems/ Extra Departmental Course- II: E-Commerce
B.Com (Professional Accounting)	26UPA4N1/ 26UPA4N2	Extra Departmental Course- II: Introduction to Taxation/ Extra Departmental Course- II: Elements of Contract Law
B.Com (Banking & Insurance)	26UBI4N1/ 26UBI4N2	Extra Departmental Course – II: Life Insurance Practical/ Extra Departmental Course – II: General Insurance Practical
B.Com (International Business)	26UIB4N1/ 26UIB4N2	Extra Departmental Course- II: Global Logistics/ Extra Departmental Course- II: Tour Operation Management
B.Com (Information Technology)	26UCI4N1/ 26UCI4N2	Extra Departmental Course- II: Digital Advertising and Promotion/ Extra Departmental Course- II: AI and Smart Technology
BBA	26UBM4N1/ 26UBM4N2	Extra Departmental Course- II: Retail Management/ Extra Departmental Course- II: Supply Chain Management
B.Sc (Computer Science)	26UCS4N1/ 26UCS4N2	Extra Departmental Course- II: Flash Lab/ Extra Departmental Course– II: Internet Services and Applications Lab
BCA	26UBC4N1/ 26UBC4N2	Extra Departmental Course- II: Illustration Effects Lab/ Extra Departmental Course- II: Animation Techniques Lab
B.Sc (Information Technology)	26UIT4N1/ 26UIT4N2	Extra Departmental Course- II: Data Analytics/ Extra Departmental Course- II: Workplace Digitization
B.Sc (Computer Technology)	26UCT4N1/ 26UCT4N2	Extra Departmental Course- II: Scripting Languages/ Extra Departmental Course- II: Pencil 2D
B.Sc (CS with Data Analytics)	26UDA4N1/ 26UDA4N2	Extra Departmental Course- II: Web Designing using HTML and CSS/ Extra Departmental Course- II: Office Automation Tools
B.Sc (CS with Artificial Intelligence & Machine Learning)	26UAI4N1/ 26UAI4N2	Extra Departmental Course- II: Web Application Development/ Extra Departmental Course- II: Transforming Data with Excel and Power BI
BA (Tamil Literature)	26UTM4N1/ 26UTM4N2	Extra Departmental Course- II: Extra Departmental Course- II:
Tamil Language	25BTL4B2	Basic Tamil Paper - II

ANNEXURE-II

PART - V

(EXTENSION ACTIVITIES)

S. No	SUBJECTS
1	National Service Scheme
2	National Cadet Corps
3	Sports and Games
4	Rotaract Club
5	Red Ribbon Club
6	Youth Red Cross
7	Consumer Awareness Club
8	Entrepreneurship Development Cell
9	Centre for Rural Development
10	Student Guild of Service
11	Green Society
12	Equal Opportunity Centre
13	Fine Arts Club
14	Arutchelvar Manavar Sindhanai Mandram
15	Vivekanandar Manavar Sindhanai Mandram

DEPARTMENT OF COMMERCE – BANKING AND INSURANCE

ANNEXURE-III

CERTIFICATE COURSES

S. No	COURSES
1	Manaiyyal Mahathuvam
2	Uzhavu Bharatham

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	$10 * 1 = 10$	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	$5 * 5 = 25$	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	$10 * 1 = 10$	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	$5 * 3 = 15$	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	$5 * 5 = 25$	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6-10 Define / Short Answer)	$10 * 1 = 10$	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	

Test 2 / Model	50		12
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

** Components for 'Review' may include the following:*

Originality of idea, relevance to current trend, candidate involvement, and presentation of report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project **For Commerce, Management & Social Work Programme**

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		25

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Components for CEE: 75 Marks

ComponentsforCEE	Marks	Total	Grand Total
Evaluation			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	25	
Q&A Performance	15		

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

Programme Code:	B.Com- BI	Programme Title:		Bachelor of Commerce and Insurance	
Course Code:	26UBI101	Title		Batch:	2026-2029
		Financial Accounting - I		Semester:	I
Lecture Hrs./Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Credits:	4

Course Objective

To impart knowledge to the students for preparation of various accounting statements

Course Outcomes

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

CO Number	CO Statement	
C01	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	PO1(3), PO2(2), PSO1(2), PSO2(2)
C02	To keep in mind the dates that bill date and due dates	PO1(3), PO2(2), PO3(2), PO4(3), PSO1(1), PSO2(2)
C03	To learn to prepare Bill of Exchange,	PO1(3), PO3(2), PO4(3), PSO1(1), PSO2(2)
C04	To determine the useful life and value of the depreciable asset	PO3(3), PO4(3), PO5(3), PSO1(1), PSO2(2)
C05	To evaluate conceptual knowledge of Hire Purchase and Installment Purchase System.	PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PSO1(2), PSO2(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	-	2	-	-	-	-	-	-	2	2	-	-	-	-
C02	2	-	-	2	2	-	-	-	-	2	-	-	-	-	-
C03	3	2	-	2	2	-	-	-	-	-	-	-	-	-	-
C04	3	-	2	2	2	-	-	2	-	-	-	-	-	-	-
C05	3	-	2	2	2	-	-	2	-	-	-	-	-	-	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Accounting – Definition - Concepts and Conventions – Journal- Ledger - Trial Balance – Rectification of Errors - Final Accounts of a Sole trader. Accounting Standards AS-1 AS-2, AS-3, AS-9, AS-10, AS-15, AS-20, AS-26 (Basic Level Theory Only)*.	18
Unit II	Average Due Date – Account Current –Product Method – Red-ink Interest Method - Bank Reconciliation Statement.	18
Unit III	Bills of Exchange – Types of Bills - Bill honored on Due Dates - Renewal and Dishonor of Bills	18
Unit IV	Depreciation – Meaning – Significance of Depreciation- Causes - Factors Affecting Depreciation - Methods of Depreciation - Straight Line Method - Diminishing Balance Method – <i>Difference between Straight Line Method and Diminishing Balance Method.</i>	18
Unit V	Hire Purchase - Computation of Interest - Default and Repossession - Complete Repossession – Partial Repossession (Excluding Purchase Trading Account) – Installment Purchase System – <i>Difference between Hire Purchase and Installment Purchase System.</i>	18
	Total Contact Hrs	90

NOTE: Problems: 80% : Theory: 20%

*Italicized texts are for self study

*Blended mode of Teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

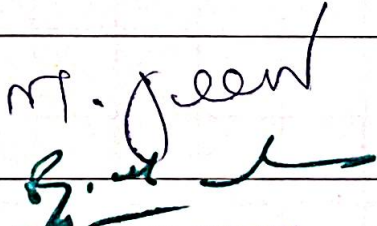
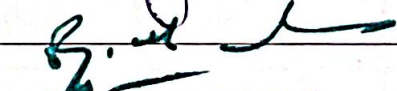
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications, Chennai	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Gupta S.C. and Grewal, T.S	Introduction to Accountancy	S.Chand & Company Ltd	2016
2	Jain and Narang	Principles of Accounting	Kalyani Publishers, New Delhi	2017
3	Maheswari, S.K. and Reddy, T.	Advanced Accountancy	Vikas Publishers	2017
4	Dr.V.Radha	Financial Accounting	Prasanna Publishers and Distributors, revised edition	2016

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI102		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Semester:	I
			Indian Knowledge System: Indian Banking System	Credits:	4

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes

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

CO Number	CO Statement	
C01	To interpret the structure of Indian Banking System	PO1(3), PO2(2), PO3(1), PO4(1), PO5(1), PO8(1), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
C02	To examine the role of Indian banking system in growth and development of the economy	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(1)
C03	To analyze the role of Reserve Bank of India and its functions	PO1(3), PO2(2), PO3(3), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(2), PO14(1), PO15(1)
C04	To evaluate the role of state bank of India and its functions	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(1)
C05	To understand the latest trends and regulations in commercial banking business	PO1(2), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(2)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
C01	3	2	1	1	1	-	-	1	1	1	1	-	1	-	1
C02	3	2	2	2	2	1	1	2	1	1	1	-	1	1	1
C03	3	2	3	2	2	1	-	2	1	1	1	-	2	1	1
C04	3	2	2	2	2	1	1	2	1	1	1	-	1	1	1
C05	2	2	2	2	2	1	1	2	1	3	2	1	2	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Banking – Origin - Definition - Classification of Banks: Based on Functions, Based on Volume and Area of Operation - Banking System in India- Ancient Indian Banking Practices - Indigenous Banking Systems-Role of moneylenders (Seths, Sahukars, Indigenous Bankers) in ancient and medieval India- Commercial Banks – Women’s Bank – Payment Banks – Small Finance Banks –Foreign Banks – Private Sector Banks - <i>Development Banks.</i>	18 15
Unit II	Ancient Indian Central Banking Concepts (Role of Kings and Treasuries in regulating money flow and taxation.) – State Bank of India – Nationalization – Merger of banks*-Management – Organizational Set Up – Functions - Subsidiaries of SBI -Reserve Bank of India – Constitution- Nationalization - Management of RBI – Main Functions of RBI – State Bank of India – Nationalization – Merger of banks*- Management – Organizational Set Up – Functions - <i>Overview of AI adoption by Indian Banks.</i>	18 15
Unit III	Commercial Banks and Economic Development – Features – Innovative Schemes: The Lead Bank Scheme, Village Adoption Scheme, Service Area Approach, SESEUY, SGSY, IRDP, DIR, SFDA, MFAL and CGTMSE - Community-based financial models, SHGs (Self-Help Groups) – MUDRA Scheme – Sishu Kishore, Tharun and Tharun Plus - DIC (District Industries Centre) - PMEGP –UYEGP.	18 15
Unit IV	Regional Rural Banks – Objectives – Organization, Capital and Management – Operations – Problems in RRB’s - Co-operative Banks – Traditional Cooperative systems in Rural Credit- Three Tier structure – Functions - <i>Difference between Co-operative and Commercial Banks.</i>	18 15
Unit V	Banking Regulation Act, 1949 – Origin – Definition – Business of Banking Company - Capital Requirements - Licensing of Banks – Opening of New Branches – New Licensing Policy – Loans and Advances – Inspection of Banks – Powers of RBI – Returns to be Submitted – Ethical Banking - Principles of Dharma in Banking – Ethical wealth distribution and financial	18 15

	justice in Indian traditions.	
	Total Contact Hrs	90

i) *Italicized texts are for self study* ii) * Blended mode of Teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

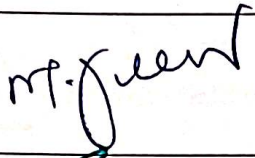
Test, Seminar, Quiz, Assignments, Group Task.(Group Discussion)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	New Delhi: Himalaya Publishing House.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Natarajan, S. and Parameswaran, R.	Indian Banking	S.Chand and Company Ltd, New Delhi	2018
2	Sundharam, K.P.M. and Varshney, P.N.	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	K C Shekhar & Lekshmy Shekhar	Banking Theory and Practice,	Vikas Publishing House Pvt Ltd, 21 st edition	2015
4	Muraleedharan, D	Modern Banking: Theory and Practice	PHI Learning Pvt. Ltd.	2019
5	Rajesh, R, Sivagnanansithi, T	Banking Theory: Law and Practice	Tata McGraw Hill Publishing Company Ltd	2019

Course Designed by	Ms. A. Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI1A1		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	GE I – Allied: Business Economics	Semester:	I
				Credits:	4

Course Objective

To enable the student to apply economic concepts in the field of business

Course Outcomes

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

CO Number	CO Statement	
CO1	To familiarize the basic concepts of economics	PO1(3), PO2(1)
CO2	To get an idea about the use of economics in business	PO1(2), PO2(2), PO4(1)
CO3	To evaluate the theories and laws relating to demand, supply, production and market structure, national income	PO1(3), PO3(3), PO4(2), PO5(2)
CO4	To apply the concepts of economics in business	PO1(2), PO3(2), PO4(3), PO5(2)
CO5	To make decisions with the help of theoretical concepts	PO3(3), PO4(3), PO5(3), PO8(2), PO11(1)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
CO1	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	2	2	-	1	-	-	-	-	-	-	-	-	-	-	-
CO3	3	-	3	2	2	-	-	-	-	-	-	-	-	-	-
CO4	2	-	2	3	2	-	-	-	-	-	-	-	-	-	-
CO5	-	-	3	3	3	-	-	2	-	-	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Economics - Micro and Macro Economics - Business Economics - Definition - Nature and Scope - Role and Responsibilities of a Business Economist - Demand - Law of Demand - Factors affecting Demand* - Elasticity of Demand - Factors Influencing Elasticity of Demand - Types - Price, Income and Cross Elasticity - Individual and Market Demand- Measurement - Methods of Demand Forecasting - - <i>Demand Distinctions.</i>	18
Unit II	Supply - Law of Supply - Factors determining Law of Supply - Elasticity of supply.-Marginal Utility Theory. Indifference Curve Analysis - Properties of Indifference Curve - Marginal Rate of Substitution - Budget Line - Consumer Equilibrium - Price, Income and Substitution Effect - Consumer Surplus - Measurement.	18
Unit III	Production Function - Linear Cobb Douglas -Law of Variable Proportion - Law of Returns to Scale -Producer's Equilibrium with the help of Iso-quants and Iso-cost lines - Economies of Scale - Types of Economies and Diseconomies.	18
Unit IV	Market Structure - Classification of Markets - Perfect Competition - Monopoly - Price Discrimination - Monopolistic - Oligopoly -Oligopolistic- Duopoly- Monopsony- Price determination in these markets.	18
Unit V	National Income: Meaning - Importance - <i>Circular flow of Income</i> - Concepts of National Income- Measurement of National Income - Difficulties in measuring National Income-Balance of Payments - Current and Capital Accounts - Inflation and business cycles.	18
	Total Contact Hrs	90

i) *Italicized texts are for self study*

ii) *Blended Mode of Teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

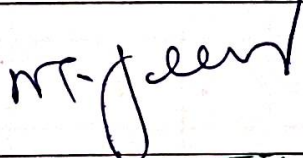
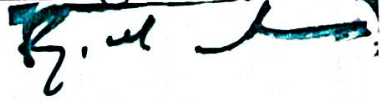
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Sundharam, K.P.M and Sundaram E.N.	Business Economics	New Delhi: Sultan Chand & Sons	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Ahuja, H.L.	Business Economics	New Delhi: S.Chand and Company Ltd.,	2018
2	Reddy, P.N and Appanniah, H.R.	Principles of Business Economics	New Delhi: Sultan Chand & Sons	2017
3	Sankaran	Business Economics	Chennai: Margham Publications	2018
4	D.N. Dwivedi	Managerial Economics.	Uttar Pradesh, Vikas Pulishing House, Noida	2015
5	Dr. Anupam Agarwal and Anju Agarwal	Business Economics	SBPD Publications	2017
6	P.M.Salwan	Business Economics for CA.	Taxmann's Brand	2018

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce –Banking and Insurance	
Course Code:	26UBI1A2		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	GE I – Allied: Indian Economy	Semester:	I
				Credits:	4

Course Objective

To acquire sufficient knowledge about India's economic features, occupational structure and the relative Sectors

Course Outcomes

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

CO Number	CO Statement	
C01	To present economic challenges ailments associated with Indian Economy	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(2), PO15(1)
C02	To understand the issues and policies relating to agriculture and industry	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(1), PO11(1), PO12(2), PO13(2), PO15(2)
C03	To understand industrial development and disinvestment	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(2), PO13(2), PO15(2)
C04	To relate the strategy of development for energy	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(2), PO13(3), PO14(1), PO15(2)
C05	To evaluate the measures introduces for structural reforms in the economy	PO1(3), PO2(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(2), PO12(2), PO13(3), PO14(1), PO15(3)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
C01	3	2	2	2	2	1	–	2	1	1	1	1	2	–	1
C02	3	2	3	3	3	1	1	3	1	1	1	2	2	–	2
C03	3	2	3	3	3	2	1	3	1	2	2	2	2	–	2
C04	3	2	3	3	3	2	1	3	1	2	2	2	3	1	2
C05	3	3	3	3	3	2	1	3	2	2	2	2	3	1	3

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Indian Economy: History of Indian Economy – Concept – Features of Developing and Developed economy- Nature - structure of Indian Economy – Characteristics – problems of Indian Economy - Economic Development with basic needs approach – Economic Determinants - India as a rapidly Developing Economy	18
Unit II	Indian Agriculture – features – problems – Agricultural development in planned era – Green revolution – Agricultural marketing - Problem of unemployment – Forms of Unemployment – Employment Generation and Poverty Alleviation Programmes in India. Agricultural Labour: Causes of Growth in the number of Agricultural Labourers – Conditions of Agricultural Labourers – Measures Adopted by the Government for their Improvement	18
Unit III	Indian Industry: Large scale, Small scale and Cottage industries, MSME, MUDRA Scheme-Industrial development during five year plans – Industrial policy-Make in India-Industrial Sickness-Industrial finance: Sources and Institutions- Industrial Development since Independence – Meaning of Disinvestment – Utilization of Money from Disinvestment	18
Unit IV	Infrastructure Energy – Sources of Energy – Crisis and measures to tackle - Conventional and Non-Conventional Energy- Energy Crisis in India –Science and Technology – Health Infrastructure – Population growth and Population explosion - Population Policy and Programmes - National Urban Health Mission-Strengthening Existing Health System –HDI and its ranking.	18
Unit V	New Economic Reforms Generations of Economic Reforms - Rational behind Economic Reforms - Third Generation Reforms – Macro Economics Stabilization – Structural Reforms - An Assessment of New Economic Reforms (LPG) in India	18
	Total Contact Hrs	90

***Italicized texts are for self study *Blended mode of teaching**

Pedagogy

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

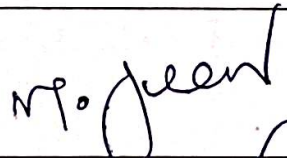
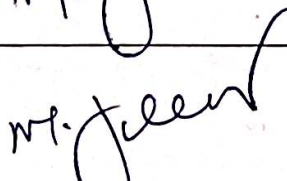
S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Misra and Puri	Indian Economy	Himalaya Publishing House, Mumbai.	2010

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Puri V. K. and Misra S. K	Indian Economy	Himalaya Publishing House, (33rd Edition), New Delhi	2015
2	Sivayya K.V., & Das V.B.M	Industrial Economics	S.Chand & Company, New Delhi.	2016
3	Geraid M. Meier and James E.Ranch	Leading Issues in Economic Development	Oxford University Press, New York	2015
4	RuddarDatt&SundaramKPM	Indian Economy	Sultan Chand & Company, New Delhi	2018
5	Barthoral R. R	Industrial Economics	New Age International (P) Limited, New Delhi	2000

E-Reference

1. www.rbi.org

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com- BI		Programme Title:	Bachelor of Commerce –Banking and Insurance	
Course Code:	26UBI203		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	Financial Accounting - II	Semester:	II
		5		Credits:	4

Course Objective

To Familiarize the fundamental concepts of Financial Accounting.

Course Outcomes

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

CO Number	CO Statement	
C01	To apply the accounting techniques for partnership account	PO1(3), PO2(1), PO3(2), PO4(2), PO5(2), PO8(2), PO10(2), PO11(1), PO13(1), PO15(1)
C02	To understand the computation of various methods of goodwill and settlement of accounts to retiring and death of partner	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C03	To understand the techniques and procedures on insolvency of partner and conversion of firms	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C04	To analyses the reasons for suspending partnership and identify modes of dissolution	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO14(1), PO15(2)
C05	To understand the techniques of calculating fire claims	PO1(3), PO2(1), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(2), PO15(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	1	2	2	2	–	–	2	–	2	1	–	1	–	1
C02	3	2	3	3	3	1	–	3	1	2	2	–	2	–	1
C03	3	2	3	3	3	2	–	3	1	2	2	–	2	–	1
C04	3	2	3	3	3	2	1	3	1	2	2	–	3	1	2
C05	3	1	3	3	3	1	–	3	1	2	1	–	2	–	1

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Partnership Accounting – Introduction – P&L Appropriation – Preparation of Capital Account – Past Adjustment & Guarantee Ratio -Admission of Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratio for Distribution of Profits - Capital Adjustments.	18
Unit II	Retirement of a Partner – Calculation of Gaining Ratio - Revaluation of Assets and Liabilities – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – <i>Factors affecting Goodwill</i> - Settlement of Accounts - Retiring Partner's Loan Account (With Equal Installments Only)	18
Unit III	Death of a Partner - Executor's Account - Dissolution of a firm - Insolvency of Partners - Garner Vs Murray - Insolvency of all Partners - Deficiency Account - Piecemeal Distribution (Proportionate Capital Method Only)	18
Unit IV	Insolvency of Individuals - Meaning – Procedure under Insolvency Acts - Preparation of Statement of Affairs and Deficiency Account – <i>Difference between Statement of Affairs and Balance Sheet</i>	18
Unit V	Fire Insurance*– Meaning – Need for fire insurance - Types of Fire Insurance Policies–Computation of claim to be lodged for loss of stock – Average Clause - Cost Price and Invoice Price- Loss of Stock Policy - Normal Loss - Abnormal Loss - Loss of Profit Policy	18
	Total Contact Hrs	90

NOTE: Problems: 80% Theory: 20%

**Italicized texts are for self study* *Blended Mode of teaching

Pedagogy

Direct Instruction, Digital Presentation

Assessment Methods:

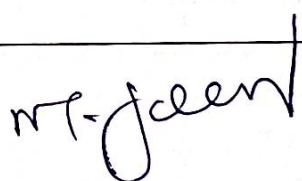
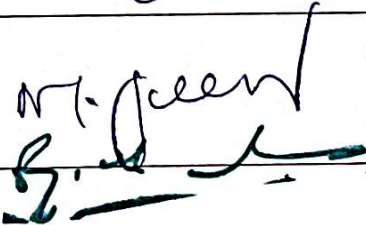
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Reddy and Murthy	Financial Accounting	Margham Publications, Chennai	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Gupta S.C. and Grewal, T.S	Introduction to Accountancy	S.Chand& Company Ltd	2016
2	Jain and Narang	Principles of Accounting	Kalyani Publishers, New Delhi	2017
3	Maheswari, S.K. and Reddy, T.	Advanced Accountancy	Vikas Publishers	2017
4	Dr.V.Radha	Fianncial Accounting	Prasanna Publishers and Distributors, revised edition	2016

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI		Programme Title:	Bachelor of Commerce- Banking and Insurance	
Course Code:	26UBI204		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	Banking Law and Practice	Semester:	II
				Credits:	4

Course Objective

To create awareness among the students about the laws relating to banking.

Course Outcomes

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

CO Number	CO Statement	
C01	To introduce the banking system followed in India.	PO1(3), PO2(2)
C02	To get an idea about the relationship between banker and customer, various instruments used in banking transaction in practice.	PO1(3), PO2(2), PO3(2), PO4(2)
C03	To know the different functions of a banker	PO1(3), PO2(2), PO3(2), PO4(2)
C04	To analyse the different aspect of lien, pledge, mortgage and hypothecation followed in banking transactions.	PO3(3), PO4(2), PO5(3), PO13(2)
C05	To gain expertise in current scenario followed in banking.	PO3(2), PO4(2), PO5(2), PO10(3), PO11(2), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	3	2	2	2	-	-	-	-	-	-	-	-	-	-	-
C03	3	2	2	2	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	3	2	3	-	-	-	-	-	-	-	2	-	-
C05	-	-	2	2	2	-	-	-	-	3	2	-	-	-	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Banker and Customer – Meaning – Relationship Between Banker and Customer - General Relationship - Special Relationship with reference to Rights and Obligations - <i>KYC Norms</i> - Impact of Digital Banking and AI on Banker–Customer Relationship.	15
Unit II	Types of Customers – Minor – Married Women– <i>Lunatic</i> – Drunkard- HUF - Partnership Firms Act 1932– Joint Stock Companies – Executors – Trustees – Clubs–Societies - Non-Trading Associations, Administrators - Types of Accounts* - Joint Account – Opening a bank account.	15
Unit III	Negotiable Instrument Act 1881– Features – Types: Promissory Note - Bill of Exchange - Cheques – Salient Features – Positive Pay System (PPS)- Non-Negotiable Instrument - Material Alteration – Crossing – Types – Endorsement – Kinds	15
Unit IV	Paying Banker – Precautions before Honouring a Cheque – Circumstances under which a cheque can be Dishonoured- Statutory Protection to a Paying banker – Payment in Due Course – Collecting banker – Banker as a Holder for Value – Banker as a Agent – Statutory Protection – Duties – Remittance of Funds.	15
Unit V	Loans and Advances - <i>Principles of Sound Lending</i> - Secured and Unsecured Advances – Forms of Advances – Modes of Charging Security – Lien, Pledge- Essentials – Advantages – Rights and Duties, Mortgage – Forms - Rights of Mortgager and Mortgagee - Assignment – Hypothecation- Characteristics - Digital Banking Regulations and Cyber security in Banking	15
	Total Contact Hrs	75

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

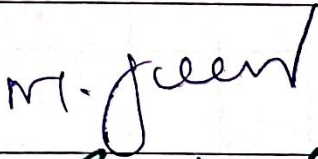
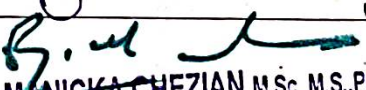
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	New Delhi: Himalaya Publishing House.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Tannan, M.L.	Banking Theory, Law and Practice	Thackar& Co Ltd.,	2018
2	Sundharam, K.P.M. and Varshney, P.N	Banking Theory Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
3	P.N.Varshney	Banking Law and Practice	Sultan Chand and Sons Publications, New Delhi	2017
4	Shekhar K.C.	Banking Theory and Practice	Vikas Publishing House	2018
5	K.P.Kandasami, S.Natarajan, R.Parameswaran	Banking law and Practice of Banking	S.Chand Publishing	2019

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI2A1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	GE II - Allied : Business Mathematics and Statistics	Semester:	II
					Credits:	4

Course Objective

To input the basic knowledge of business mathematics and statistics to the students in the field of business

Course Outcomes

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

CO Number	CO Statement	
C01	To understand the basic concepts of mathematics and statistics	PO1(3), PO2(1)
C02	To provide practical exposure on calculation of measures of average	PO1(3), PO2(1), PO3(2), PO4(2)
C03	To apply the concept of matrix and various averages in real life	PO1(3), PO3(2), PO4(2), PO5(2)
C04	To measure the association of relationship between variables through correlation and regression	PO3(3), PO4(3), PO5(2), PO6(1)
C05	To equip the students by deploying set theory and Venn diagram concepts in business.	PO2(1), PO3(2), PO4(3), PO5(2), PO6(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	3	1	2	2	-	-	-	-	-	-	-	-	-	-	-
C03	3	-	2	2	2	-	-	-	-	-	-	-	-	-	-
C04	-	-	3	3	2	1	-	-	-	-	-	-	-	-	-
C05	-	1	2	3	2	1	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Mathematics of Finance: Simple and Compound Interest - Arithmetic and Geometric Progression	15
Unit II	Matrix Algebra – <i>Types of Matrix</i> - Addition, Subtraction and Multiplication of Matrix - Rank of a Matrix - Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations Application to Business	15
Unit III	Meaning and Scope of Statistics* – <i>Characteristics and Limitations</i> – Measures of Central Tendency – Mean, Median, Mode - Measures of Dispersion – Mean Deviation – Quartile Deviation - Standard Deviation.	15
Unit IV	Simple Correlation – Karl Pearson's Co-efficient of Correlation - Rank Correlation-Interpretation of Co-efficient of Correlation. Simple Regression – Uses - Regression Equation – Concurrent Deviation-Difference between Correlation and Regression.	15
Unit V	Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers (Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.	15
	Total Contact Hrs	75

NOTE: Mathematics: 40% Statistics: 60%

**Italicized texts are for self study*

*Blended Mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

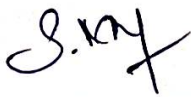
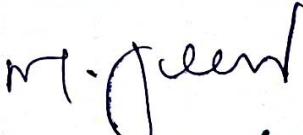
Test, Seminar, Quiz, Assignments, Group Task (GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Navanitham, P.A.	Business Mathematics and Statistics.	Trichy: Jai Publishers	2022
2.	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Pillai, Sundaresan and Jayaseelan.	Introduction to Business Mathematics.	New Delhi: Sultan Chand Company Ltd.	2011
2.	Sanchetti, D.C. and Kapoor V.K.	Business Mathematics.	Sultan Chand Company Ltd.	2007
3.	T.R.Jain, S.C.Aggarwal	Business Statistics and Mathematics	VK Global Publications Pvt Ltd	2020
4.	Dr. P. R Vittal	Business Mathematics	Margham Publications.	2016
5.	Dr.S.P.Rajagopalan, R.Sattanathan	Business Statistics	Vijay Nicole Imprints Pvt Ltd	2015

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 DR. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI2A2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	GE II - Allied: Mathematics for Finance and Statistical Models	Semester:	II
					Credits:	4

Course Objective

To input the basic knowledge of business mathematics and statistics to the students in the field of business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of mathematics and statistics	PO1(3), PO2(1)
CO2	To provide practical exposure on statistical representation of data	PO1(3), PO2(1), PO3(2), PO4(2)
CO3	To apply the concept of Index numbers in real life	PO1(3), PO3(2), PO4(2), PO5(2)
CO4	To measure the association of relationship between variables through permutation and combinations	PO3(3), PO4(3), PO5(2), PO6(1)
CO5	To equip the students by deploying analysis of time series and forecasting techniques in business.	PO2(1), PO3(2), PO4(3), PO5(2), PO6(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	1	2	2	-	-	-	-	-	-	-	-	-	-	-
CO3	3	-	2	2	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	2	1	-	-	-	-	-	-	-	-	-
CO5	-	1	2	3	2	1	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Mathematics of Finance: Ratios, Variations and Proportions - Permutation and Combinations, Quadratic Equations.	15
Unit II	Statistical Representation of Data :Diagrammatic representation of data - Frequency distribution- Graphical representation of Frequency Distribution – Histogram, Frequency Polygon Curve, Ogive, Pie-chart.	15
Unit III	Range, Quartiles and Quartile Deviation- Analysis of Time Series and Forecasting – Methods of Measuring Trend (Excluding Seasonal Changes).	15
Unit IV	Set Theory – Methods of Description of Sets - Types – Venn Diagram – Set Operations – Intersection of Sets – Union of Sets – Difference of Sets – Complement of Set – Laws and Properties of Sets. Financial Modeling an overview- meaning –definition - scope- objectives – importance – role of financial modeling in financial decision making .	15
Unit V	Probability: Independent and dependent events* - Mutually exclusive events - Total and Compound Probability - Baye's Theorem - Mathematical Expectation Application of financial modeling by using MS-Excel – Calculation of trail balance – P&L Account and final accounts. Calculation of ratio analysis – fund flow analysis and cash flow analysis.	15
	Total Contact Hrs	75

i)*Italicized* texts are for self study

ii)*Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

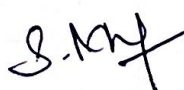
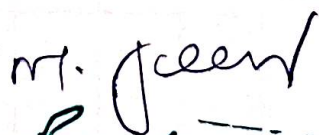
Test, Seminar, Quiz, Assignments, Group Task (GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Navanitham, P.A.	Business Mathematics and Statistics.	Trichy: Jai Publishers	2016
2.	Aggarwal R.S.	Quantitative Aptitude for Competitive Exam	S. Chand	2017
3.	Gupta, S.P.	Statistical Methods	Sultan Chand & Sons	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Pillai, Sundaresan and Jayaseelan.	Introduction to Business Mathematics.	New Delhi: Sultan Chand Company Ltd	2011
2.	Sanchetti, D.C. and Kapoor V.K.	Business Mathematics.	Sultan Chand Company Ltd.	2007
3.	T.R.Jain, S.C.Aggarwal	Business Statistics and Mathematics	VK Global Publications Pvt Ltd	2020
4.	Dr.S.P.Rajagopalan, R.Sattanathan	Business Statistics	Vijay Nicole Imprints Pvt Ltd	2015

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Poliachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI		Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI2S1		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	SEC I: Naan Mudhalvan: E-Commerce and Its Applications	Semester:	II
				Credits:	1

Course Objective

To make clear the learner on the modern trends in E-Commerce.

Course Outcomes

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

CO Number	CO Statement	
C01	To introduce the electronic commerce operations, models and conceptional framework in business	PO1(3), PO2(2), PO3(1), PO4(1), PO5(1), PO8(1), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
C02	To get an idea about the working of e-commerce and firewall, Tunnels, encryption followed in e-commerce business.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(3), PO11(1), PO13(2), PO15(1)
C03	To analyse the cyberlaw and the privacy factors followed in electronic business transactions.	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO13(3), PO14(1), PO15(1)
C04	To figure out the techniques used in authentication and electronic governance process.	PO1(2), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(1)
C05	To evaluate the performance of the e-commerce in the development of commercial aspects.	PO1(2), PO2(2), PO3(2), PO4(3), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	1	1	1	-	-	1	1	2	1	-	1	-	1
C02	3	2	2	2	2	1	-	2	1	3	1	-	2	-	1
C03	2	2	3	2	3	1	-	2	1	2	1	-	3	1	1
C04	2	2	2	2	2	1	1	2	1	3	2	1	2	1	1
C05	2	2	2	3	2	1	1	2	1	3	2	1	2	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to E-Commerce – Perspectives –Adoption of E-commerce – E-Commerce in India.	6
Unit II	Electronic Payment System - E-Banking - Transaction Processing – Online Purchases - Online Share Trading – Railway/Air Ticket Reservation - UPI Payments.	6
Unit III	Public and Private Information – Firewalls – Tunnels – Encryption – Decryption.	6
Unit IV	Cyber Law* - Introduction - Concept of Cyberspace - E-Commerce in India - Privacy Factors in E-Commerce.	6
Unit V	Cyber Law in E-Commerce - Contract Aspects.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

**Blended Mode of teaching*

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

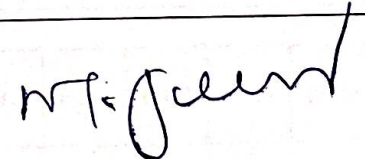
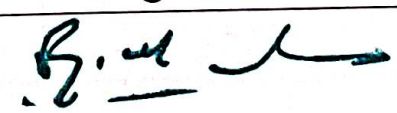
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bharat Bhaskar	Electronic Commerce	Tata McGraw – Hill Publishing Company Limited, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Rayudu.C.S	E-commerce and E-Business	Himalaya Publishing House	2017
2	Robert Kasey	Dropshipping and Shopify E-Commerce business model 2020	Charlie Creative Lab	2020
3	Ravi Kalakota and Andrew .B Whiston	Electronic Commerce	Dorling Kindersley (India) Pvt Ltd.	2017
4	P.T. Joseph S.J	E-Commerce: An Indian Perspective	PHI Learning Pvt. Ltd	2019
5	David Whitely	E-Commerce: Strategy, Technologies and Applications	McGraw Hill Education	2017

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Course Code:	26UBI305			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5	Corporate Accounting	Semester:	III
					Credits:	4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes

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

CO Number	CO Statement	
C01	To recollect the basic concepts and terms of the corporate accounting.	PO1(3), PO2(2)
C02	To familiarize students with the accounting treatment adopted for raising funds and redeeming them	PO1(3), PO2(2), PO3(2), PO4(2)
C03	To understand the basis in preparing financial statements of joint stock company.	PO1(3), PO3(3), PO4(2), PO5(3)
C04	To make them aware about accounts of banking and insurance companies	PO1(3), PO3(3), PO4(2), PO5(3)
C05	To apply the knowledge in evaluating goodwill & share of a company	PO3(3), PO4(3), PO5(3), PO8(2), PO11(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	3	2	2	2	-	-	-	-	-	-	-	-	-	-	-
C03	3	-	3	2	3	-	-	-	-	-	-	-	-	-	-
C04	3	-	3	2	3	-	-	-	-	-	-	-	-	-	-
C05	-	-	3	3	3	-	-	2	-	-	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Rights <i>Issue</i> - <i>Redemption</i> of Preference Shares and Debentures- Redemption of Debentures – Different methods of redemption of Debentures – cum – interest and Ex -interest- <i>Employee Stock Option Scheme</i> .	18
Unit II	New Format Company Final Accounts – Calculation of Managerial Remuneration (Basic Adjustments).	18
Unit III	(Holding and Subsidiary Company Accounts) -Valuation of Shares & Goodwill – Method of Valuation of Shares & Goodwill – Factors affecting valuation of Shares & Goodwill -Absorption of Company and Reconsideration of company(Internal)	18
Unit IV	Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet. (New format)	18
Unit V	Insurance Company Accounts: Life and General Insurance – (Accounts of Insurance Companies- General Insurance – Final Accounts) - <i>Difference between Life and General Insurance</i> - Actuaries Basis of Accounting(Theory only).	18
	Total Contact Hrs	90

NOTE: Problems: 80% Theory: 20%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

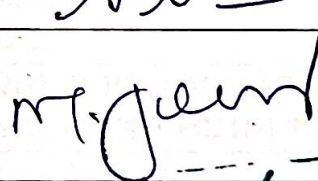
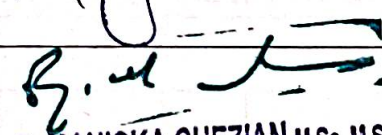
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Gupta R.L and Radha Swamy. M.	Corporate Accounts, Theory Method and Applications	13th edition, New Delhi, Sultan Chand and Company.	2017
2.	Reddy and Murthy	Corporate Accounting	Chennai, Margham Publications.	2017
3.	Shukla, M.C., Grewal, T.S and Gupta, S.L	Advanced Accountancy	New Delhi; S. Chand & Co.	2016
4.	S.N.Maheswari	Advanced Accountancy	Kalyani Publishers Ltd.	2018

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI306			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Life Insurance	Semester:	III
					Credits:	04

Course Objective

To enable the students to gain knowledge in the practice of life insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of risk and Insurance	PO1(3), PO2(1), PO3(2), PO4(1), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO15(1)
CO2	To gain knowledge about Life Insurance contract	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(2), PO15(1)
CO3	To understand the different types of life insurance policies	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(2), PO15(1)
CO4	To understand the role of underwriters and reinsurers	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO14(1), PO15(2)
CO5	Able to interpret the surrender value, assignment and nomination	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO15(2)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
CO1	3	1	2	1	2	–	–	2	–	1	1	–	2	–	1
CO2	3	2	2	2	2	1	–	2	1	1	1	–	2	–	1
CO3	3	2	2	2	2	1	–	2	1	1	1	–	2	–	1
CO4	3	2	3	3	3	2	1	3	1	2	2	–	3	1	2
CO5	3	2	3	3	3	1	–	3	1	2	2	–	3	–	2

Units	Content	Hrs
Unit I	Insurance - Definition - Risk - Meaning - Types of Risk - Risk and Insurance - Functions - Nature of Insurance - Principles of Insurance - Classification of Insurance - Types of Insurance Organizations - <i>Digitalisatization of Insurance Business in India</i> -KYC Norms and AML Guidelines (Anti-money Laundering)- PAN and Aadhar Seeding.	15
Unit II	Life Insurance Corporation of India- Organizational Structure-Features of Life Insurance Contract - Benefits of Life Insurance - Industrial Life Insurance - Group Life Insurance -Gratuity - Term Insurance - Accident & Disability Benefit - Pension Plans - Life Insurance for the Under Privileged - Micro Insurance - Characteristics of Micro Insurance - Benefits of Micro Insurance.	15
Unit III	Life Insurance Policies* - Classification - Duration - Mode of Premium Payments - Premium Calculation in Life Insurance - Payment of claims - Participation in Profits - Number of Lives Covered - Annuities - Actuarial Science - Role of Actuaries in Life Insurance-Mortality Table.	15
Unit IV	Underwriting in Life Insurance: Objectives and Principles of Underwriting -Types -Medical, Non-medical and Financial Underwriting- Reinsurance - Characteristics - Types of Reinsurance - Double Insurance - <i>Difference between Reinsurance and Double Insurance.</i>	15
Unit V	Surrender Value - Forms of Payment of Surrender Values - Policy loans - Assignment of Life Policies - Nomination - Difference between Assignment and Nomination- Valuation and Surplus. Life Insurance Corporation Act, 1956: Objective - Scope - Insurance Regulatory and Development Authority Act, 1999: Objective - Scope - Global Trends and Challenges in the Life Insurance Industry.	15
	Total Contact Hrs	75

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

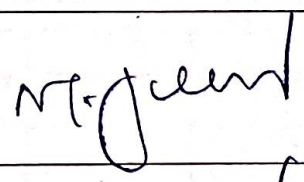
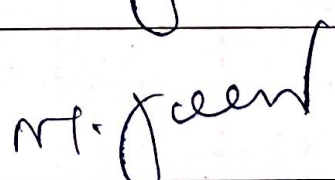
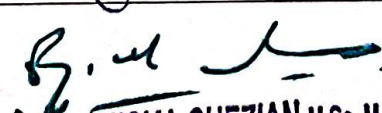
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and Mishra, S.B	Insurance Principles and Practice	S. Chand & Company Ltd, New Delhi, 22 nd edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Ghanashyam Panda and Prof. Monika Mahajan.	Principles & Practice of Insurance	Kalayani Publishers, New Delhi	2017
2	Dr. Gupta P.K.	Insurance and Risk Management	Himalaya Publishing House, New Delhi, 2 nd edition	2017
3	Eswari Karthikeyan M	Fundamental Principles of Insurance	Sahitya Bhavan Publications, 1 st Edition	2020
4	Michael McNamara and George E. Rajda	Principles of Risk Management and Insurance	Pearson Publisher, 13 th Edition	2017

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Poliachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI		Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI307		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	Mercantile Law	Semester:	III
				Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws and to provide basic knowledge of the provisions of the companies Act 2013 along with recent amendments.

Course Outcomes

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

CO Number	CO Statement	
C01	To understand the essentials of a valid consideration and legal rules relating to offer	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO9(1), PO10(1), PO12(1), PO14(3)
C02	To apply the knowledge and skills in the special contract	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(1), PO9(2), PO10(1), PO12(1), PO14(3), PO15(1)
C03	To state the law relating to companies Act 2013 and recollect the various types of companies	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO9(1), PO10(1), PO12(1), PO14(2)
C04	To provide an insight in basic documents Memorandum of Association and Articles of Association followed in company, different types of companies	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(1), PO9(2), PO10(1), PO12(1), PO14(2), PO15(1)
C05	To analyse the provisions relating to Factories act 1948 and Employees State Insurance Act 1948	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO9(2), PO10(1), PO12(1), PO14(3), PO15(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	2	1	2	-	-	-	1	1	-	1	-	3	-
C02	3	2	2	2	2	1	-	1	2	1	-	1	-	3	1
C03	3	2	2	1	2	-	-	-	1	1	-	1	-	2	-
C04	3	2	2	2	2	1	-	1	2	1	-	1	-	2	1
C05	3	2	3	2	3	1	-	-	2	1	-	1	-	3	1

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Contract Act: Law – Meaning, Indian contract Act 1872 – Contract – Definition – Classification of Contracts – Essential Elements of a Valid Contract – Offer and Acceptance – Consideration and Free Consent – Void agreements and Contingent Contract (Electronic Contracts (E-Contracts): Meaning and Features)	15
Unit II	Discharge of Contract and Special Contract: Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract- Quasi Contract - Indemnity and Guarantee - Bailment and Pledge- Contract of Agency.	15
Unit III	Companies Act 2013: Introduction of Company – Characteristics – Types of Companies including one person, small company and producer company – Formation of Company –online registration of the company- Dormant company - Corporate Veil.	15
Unit IV	Memorandum and Articles of Association: Contents and importance of Memorandum of Association and Articles of Association – Doctrine of Ultra Virus - Doctrine of Constructive notice and indoor management – Alteration of Memorandum of Association and Articles of Association.	15
Unit V	Factories Act 1948: Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages. Employees State Insurance Act 1948: Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

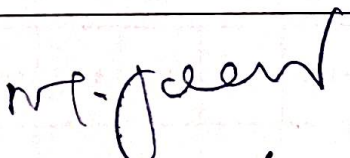
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Kapoor, N.D.	Business Law	New Delhi: S. Chand & Co Ltd.	2020
2.	Ashok K, and Bagrial, A.K	Company Law	New Delhi, Vikas Publishing House.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Pillai, R.S.N. and Bagavathi	Business Law	New Delhi: Sultan Chand & Sons.	2019
2.	Arun Kumar Sen	Commercial Law	Kolkata: The World Press Pvt. Ltd.	2018
3.	Kapoor M.D.	Guide to the Companies Act	Nagpur Wadhwa And Company.	2019
4.	Avtar Singh	Company Law	Lucknow, Eastern Book Company.	2018
5.	K.C.Garg ,Vijay Gupta &Joy Dhingra	Company Law	Kalyani Publishers.	2021

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 DR. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI308			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Business Application Software and Information Security	Semester:	III
					Credits:	3

Course Objective

To expose the students about the applications of computer in banking and insurance industries and to create awareness regarding the uses of information security.

Course Outcomes

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

CO Number	CO Statement	
C01	To familiarize the concepts of Ms-Office and Information Security	PO1(2), PO10(3), PO13(2)
C02	To understand the theoretical part of Ms-Word, Excel, Power point and Access Concepts	PO1(2), PO2(2), PO4(1), PO5(1), PO10(3)
C03	To gain expertise in preparing document, work sheets, power point presentation and creating database.	PO2(3), PO3(2), PO4(2), PO5(2), PO7(1), PO8(2), PO10(3)
C04	To equip the students to analyse the concept of network and its security.	PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO13(2)
C05	To evaluate the performance of network security in practice.	PO3(3), PO4(3), PO5(3), PO6(1), PO8(2), PO9(1), PO10(3), PO13(2), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	2	-	-	-	-	-	-	-	-	3	-	-	2	-	-
C02	2	2	-	1	1	-	-	-	-	3	-	-	-	-	-
C03	-	3	2	2	2	-	1	2	-	3	-	-	-	-	-
C04	-	-	2	2	2	1	-	2	-	3	-	-	2	-	-
C05	-	-	3	3	3	1	-	2	1	3	-	-	2	-	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Work Sheet* – Moving and Copying, Inserting and Deleting Rows and Columns – Creating Charts – Functions : Date and Time, Mathematical and Statistics – Formatting a Cell - Conditional Formatting – Sort – Filter – Auto Filter – Advanced Filter.	12
Unit II	Logical operations by using AND, OR, and NOT functions - nested function - SUMIFS, AVERAGEIFS, and COUNTIFS functions.- Look up - VLOOKUP function - HLOOKUP function PivotTables - Create PivotTables - Modify field selections and options - Create slicers - Group PivotTable data - Add calculated fields - Format data - Create Pivot Charts - Manipulate options in existing Pivot Charts - Apply styles to Pivot Charts - Drill down into PivotChart details	12
Unit III	Word Processor – Creating a Document - Mail Merge – File Export and Import – Templates – Table Creations. Power Point – Power Point Presentation – Different Views of Power Point – Running a Slide Show – Custom Animation and Sound – Automation of Presentations. (Google sites:) Google Tools – Google Forms – Google Slides – Google Notes- Google Calendar- Google Spreadsheet – Google Classroom – Google Maps.	12
Unit IV	Components of Communication System – Transmission Media – Protocol Definition – Introduction to TCP/IP – Wireless Network – Basics of Internet – Types of Attack: Phishing, Spoofing, Impersonation, Dumpster Diving – Information Security Goals - Information Security Threats and Vulnerability: Spoofing Identity, Tampering with Data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	12
Unit V	Authentication – Password Management – E-Commerce Security – Windows Security – Network Security: Network Intrusion detection and Prevention Systems – Firewalls – Software Security – Web Security: User Authentication, Authentication - Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL injection. Computer Forensics – Steganography.	12
Total Contact Hrs		60

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

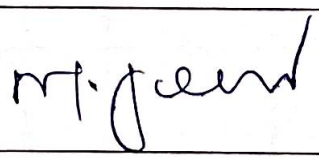
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1	Taxali, R.K.	PC Software for Windows98 Made Simple.	McGraw Hill Education	2017
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Russell A. Stultz	Learn Microsoft Office 97	WordwarePublishing Inc	1997
2	Sanjay Sexeena	MS-Office 2000	Vikas Publishing House	2000
3	Michael E. Whitman, Herbert J. Mattord	Principles of Information Security	Cengage Learning, 7 th Edition	2021
4	Bernard Menezes	Network Security and Cryptography	Cengage Learning	2012
5	Atul Kahate	Cryptography and Network Security	McGraw-Hill Education, 4 th Edition	2019
6	WM. Arthur Conklin, Greg White,	Principles of Computer Security	McGraw - Hill Education, 6 th Edition	2021
7	Neal Krawetz	Introduction to Network Security	Cengage Learning	2007
8	Yang Xiao, Frank H Li, Hui Chen	Handbook of Security of Networks	World Scientific Publishing Company, 1 st Edition	2010
9	Charles Pfleeger and Shai Lawrence Pfleeger	Security in Computing	Pearson Education, 5 th Edition, Prentice hall	2018

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore

Programme Code:	B.Com - BI			Programme Title	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI3A1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	GE – III - Allied III: Programming Laboratory in MS-Office	Semester:	III
					Credits:	<u>4</u>

Course Objective

To provide practical exposure to the students on using MS-Office.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the practical part of Ms-Word, h, Power point and Access Concepts	PO1(2), PO4(1), PO10(3), PO11(1)
CO2	To familiarize the skill in preparing word document for making business proposals.	PO2(3), PO3(1), PO4(1), PO10(3), PO11(1)
CO3	To expand the skill in creating work sheets for cash, inventory and receivable management.	PO3(2), PO4(2), PO5(2), PO8(1), PO10(3), PO11(1)
CO4	To achieve the capability in making power point presentation in MS-Office.	PO2(3), PO3(1), PO4(1), PO10(3), PO11(1), PO14(1))
CO5	To gain expertise in creating database using tables and queries.	PO3(2), PO4(2), PO5(2), PO6(1), PO8(1), PO10(3), PO11(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2	-	-	1	-	-	-	-	-	3	1	-	-	-	-
CO2	-	3	1	1	-	-	-	-	-	3	1	-	-	-	-
CO3	-	-	2	2	2	-	-	1	-	3	1	-	-	-	-
CO4	-	3	1	1	-	-	-	-	-	3	1	-	-	1	-
CO5	-	-	2	2	2	1	-	1	-	3	1	-	-	-	-

3 Point Scale – 1, 2, 3

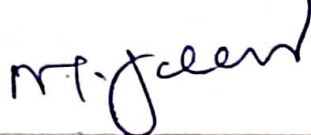
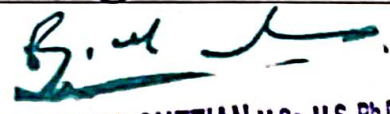
Units	Content	Hrs
Unit I	MS WORD ❖ Formatting Text ❖ Inserting Page Number, Date, Time and Clip Art ❖ Table Creation ❖ Mail Merge ❖ Preparation of Invitation	7
Unit II	MS Excel ❖ Electricity Bill preparation ❖ Pivot Table ❖ Inventory List Creation ❖ Student Result Analysis using Chart ❖ Calculation of Compound Interest ❖ Auto and Advanced Filter ❖ V Lookup	8
Unit III	MS Power Point ❖ Slide Presentation about a New Car ❖ Graphics in Slide	7
Unit IV	Google Sites ❖ Google Forms ❖ Google Slides ❖ Google Notes ❖ Google Calendar ❖ Google Spreadsheet ❖ Google Classroom ❖ Google Maps	8
	Total Contact Hrs	30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Observation Note, Record Note, Test

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District,

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce	
Course Code:	26UBI3A2			Title	Batch:	2026-2029
				GE – III - Allied III:	Semester:	III
Lecture Hrs./Week	2	Tutorial Hrs./Sem.	-	Programming Laboratory in HTML	Credits:	<u>1</u>

Course Objective

To enable the students to acquire knowledge on Internet Browsing and Web site

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember functions of clients and servers on the Web	PO1(2), PO3(1), PO10(3), PO11(1)
CO2	To get a idea how to create a link within a web page	PO2(1), PO3(2), PO4(1), PO10(3), PO11(1)
CO3	To apply how to combine basic HTML elements to create web pages.	PO2(1), PO3(2), PO4(2), PO5(1), PO10(3), PO11(1)
CO4	To analyse how to use forms within web page	PO3(2), PO4(2), PO5(2), PO6(1), PO8(1), PO10(3), PO11(1)
CO5	To evaluate how to create a new web page	PO2(1), PO3(2), PO4(2), PO5(1), PO8(1), PO10(3), PO11(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2	-	1	-	-	-	-	-	-	3	1	-	-	-	1
CO2	1	1	2	1	-	-	-	-	-	3	1	-	-	-	1
CO3	1	1	2	2	1	-	-	-	-	3	1	-	-	-	1
CO4	1	-	2	2	2	1	-	1	-	3	1	-	-	-	1
CO5	1	1	2	2	1	-	-	1	-	3	2	-	-	-	1

3 Point Scale – 1, 2, 3

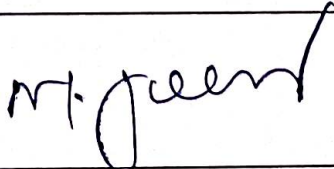
Units	Content	Hrs
Unit I	1. Create a HTML document using various tags 2. Create a HTML document to show a web page about the Post Graduate and Research department of Commerce 3. Create a HTML document to show the Computer advertisement details	7
Unit II	4. Create a Web page using the Ordered List 5. Create a HTML document using Unordered List 6. Create a HTML document using Definition List 7. Create a HTML document to show the subject covered in the B.Com – Banking and Insurance	8
Unit III	8. Create a HTML Web page to list out the syllabus of Internet and Web page 9. Create a HTML document to show the Time Table	7
Unit IV	10. Create a HTML document to link the text within a Web page 11. Create a HTML document to link External File 12. Create a HTML document using Forms 13. Create a HTML document to create Frames within a Webpage	8
	Total Contact Hrs	30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Observation Note, Record Note, Test

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI3N1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - I : Banking Practical I	Semester:	III
					Credits:	1

Course Objective

To enhance the student's practical exposure in Banking Correspondence

Course Outcomes

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

COs	CO Statement	K - Level
C01	To Learn the structure, tone, and format of different types of bank letters used in official communication.	PO1(3), PO2(2), PO10(2)
C02	To Gain the ability to draft various banking letters such as loan sanction letters, account opening requests, and credit facility approvals.	PO1(3), PO2(3), PO4(2), PO10(2)
C03	To Develop an understanding of regulatory requirements and legal aspects in banking correspondence, including adherence to RBI and other financial authorities' guidelines.	PO1(3), PO2(2), PO3(3)
C04	To Enhance skills in writing clear, concise, and professional letters for customer queries, complaints, and service requests.	PO10(3), PO11(2)
C05	To Learn the process of issuing, verifying, and storing banking letters in both digital and traditional formats for secure and efficient banking operations.	PO2(3), PO3(2), PO4(2), PO7(2), PO10(2)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
C01	3	2	-	-	-	-	-	-	-	2	-	-	-	-	-
C02	3	3	-	2	-	-	-	-	-	2	-	-	-	-	-
C03	3	2	3	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	-	-	-	-	-	-	-	3	2	-	-	-	-
C05	-	3	2	2	-	-	2	-	-	2	-	-	-	-	-

3 Point Scale – 1, 2, 3

Banking Exercises:**(20Hrs)**

1. Account Opening Form (Savings/Current)
2. Fixed Deposit Application Form
3. Recurring Deposit Account Form
4. Loan Application Form (Personal/Business)
5. Cheque Book Request Form
6. ATM/Debit Card Application Form
7. Credit Card Application Form
8. Mobile Banking Registration Form
9. Internet Banking Registration Form
10. RTGS/NEFT Funds Transfer Form
11. Demand Draft (DD) Request Form
12. Stop Payment Request Form
13. Request for Bank Statement
14. Complaint Regarding Unauthorized Transaction
15. Request for Overdraft Facility

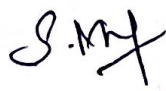
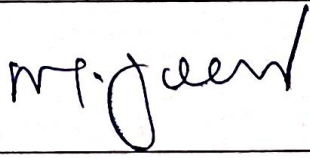
NOTE:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both internal and external examiners.

2. Distribution of Marks:

End of Semester : 60 (Record 10 and Practical 50)

Continuous Assessment : 40 (Record 10 and Practical 30)

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA-CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI3N2		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	<u>1</u>	Tutorial Hrs./Sem.	Major Elective - I : Banking Practical II	Semester:	III
		-		Credits:	<u>1</u>

Course Objective

To enhance the student's practical exposure in Banking forms

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To Develop skills to write professional, error-free, and legally compliant bank letters for different banking needs.	PO1(3), PO2(2), PO10(2)
C02	To Learn to draft loan approval, rejection, restructuring, and credit facility letters accurately.	PO1(3), PO2(3), PO4(2), PO10(2)
C03	To Acquire expertise in drafting responses to customer complaints, dispute resolution letters, and service denial notifications.	PO1(3), PO2(2), PO3(3), PO10(2)
C04	To Understand the drafting of letters for communication with other banks, financial institutions, and regulatory bodies like RBI or SEBI	PO10(3), PO11(2)
C05	To Learn to generate and manage digital banking letters using banking software, email templates, and automated response systems.	PO2(3), PO3(2), PO4(2), PO7(2), PO10(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	2	-	-	-	-	-
C02	3	3	-	2	-	-	-	-	-	2	-	-	-	-	-
C03	3	2	3	-	-	-	-	-	-	2	-	-	-	-	-
C04	-	-	-	-	-	-	-	-	-	3	2	-	-	-	-
C05	-	3	2	2	-	-	2	-	-	2	-	-	-	-	-

3 Point Scale – 1, 2, 3

Banking Exercise:**(20Hrs)**

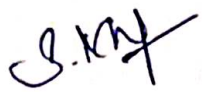
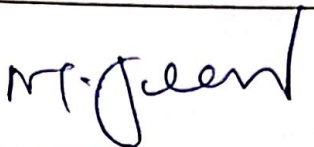
1. Bank Account Closure Form
2. Nomination Form (Form DA1)
3. KYC (Know Your Customer) Form
4. Draft a Letter for Account Statement
5. Deposit Slip (Cash/Cheque)
6. Withdrawal Slip
7. Locker Application Form
8. Standing Instruction Form
9. Overdraft Facility Application Form
10. Loan Repayment Schedule Request Form
11. Trader Letter to Banker for Status Enquiry
12. Banker Reply to Trader for Status Enquiry
13. Request for Joint Account Conversion
14. Request for Refund of Failed Transaction
15. Request for Change of Mobile Number in Bank Records

NOTE:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both internal and external examiners.

2. Distribution of Marks:

End of Semester	: 60 (Record 10 and Practical 50)
Continuous Assessment	: 40 (Record 10 and Practical 30)

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI409			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost Accounting	Semester:	IV
					Credits:	5

Course Objective

To expose the students to the basic concepts and the tools used in Cost Accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To introduce with cost concepts, costing system and their relationship with other accounting systems followed in India	PO1(3), PO2(2)
CO2	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.	PO1(3), PO2(2), PO3(2), PO4(2)
CO3	To apply the concepts and latest provisions underlying in process and material control.	PO3(3), PO4(2), PO5(2), PO6(1)
CO4	To estimate the results under various heads of cost accounting.	PO3(3), PO4(3), PO5(3), PO8(2)
CO5	To evaluate the results under various heads of cost accounting for the use of business organisation.	PO3(3), PO4(3), PO5(3), PO8(2), PO11(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	2	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	2	2	1	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	3	-	-	2	-	-	-	-	-	-	-
CO5	-	-	3	3	3	-	-	2	-	-	1	-	-	-	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Cost Accounting – Definition - Meaning and Scope - Importance- <i>Relationship of Cost Accounting with Financial Accounting and Management Accounting</i> - Advantages of Cost Accounting -Limitations and Objections against Cost Accounting - Elements of Cost - Preparation of Cost Sheet - Tender and Quotations	18
Unit II	Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - HIFO- Simple Average - Weighted Average - ABC Analysis – VED Analysis.	18
Unit III	Labour –Measurement of Labour Cost - Systems of Wage Payment – <i>Methods of Calculation of Wage Payment</i> - Time Rate - Piece Rate - Taylor, Merrick, Piece Rate System - Incentive Schemes - Halsey – Rowan. Overheads – Classification – Allocation, Apportionment (Primary and Secondary) and Absorption of Overheads.	18
Unit IV	Process Costing - Features – Preparation of Process Account – Process Loss - Normal Loss - Abnormal Loss - Abnormal Gain (Excluding Inter Process Profit and Equivalent Production) – Accounting for Joint Product and By-Product- Difference between Joint Product & By-product	18
Unit V	Contract Accounts –Preparation of Contract Costing – Reconciliation of Cost and Financial Accounts - Reasons for the Difference in Profit or Loss of Cost and Financial Accounting -- Operating Costing	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, APS

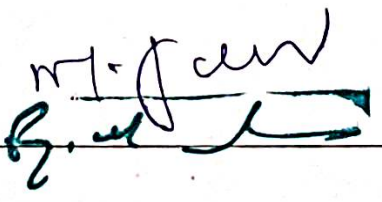
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION

1	Reddy, T.S, and Hari Prasad Reddy. V	Cost Accounting	Margham Publications	2017
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Jain, S.P and Narang, K.L.	Cost Accounting	New Delhi: Kalyani Publishers	2010
2	Arora, M.N	Cost Accounting	New Delhi: Sultan Chand	2015
3	Iyyangar, S.P.	Cost Accounting Principles and Practices	New Delhi: Sultan Chand	2015
4	Saxena, V.K and Vashist, C.D.	Cost Accounting	New Delhi: Sultan Chand	2015
5	M.P. Gupta	Cost Accounting Text and Problems	S.Chand Publishing	2018

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nattamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI410			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of General Insurance	Semester:	IV
					Credits:	4

Course Objective

To enable the students to gain knowledge in the practice of general insurance.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To study the basic concepts of general insurance	PO1(3), PO2(1), PO3(2), PO4(1), PO5(2), PO8(2), PO10(1), PO11(1), PO13(2), PO15(1)
C02	To understand the concept of fire insurance	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(2), PO15(1)
C03	To gain knowledge in the field of marine insurance	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(2), PO15(1)
C04	To gain knowledge in the field of miscellaneous insurance	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C05	To analyze the role of agent and development officer and the latest legal provisions relating to insurance	PO1(3), PO2(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(2), PO10(2), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	1	2	1	2	-	-	2	-	1	1	-	2	-	1
C02	3	2	2	2	2	1	-	2	1	1	1	-	2	-	1
C03	3	2	2	2	2	1	-	2	1	1	1	-	2	-	1
C04	3	2	2	2	2	1	1	2	1	2	2	-	2	-	1
C05	3	3	3	3	3	2	1	3	2	2	2	-	3	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Insurance Legislation in India: Insurance Act, 1938: Objective - Scope - Functions - General Insurance Act, 1972: Objective - Scope - Functions - General Insurance - Meaning - Types - Difference between Life Insurance and General Insurance - Nationalization - Privatization of General Insurance Business - General Insurance Corporation of India 2000 - Role of GIC - Progress of General Insurance Business - IRDA - National Re-Insurance - <i>Role of Public Sector and Private Sector Insurers in India.</i>	18
Unit II	Fire Insurance: Definition - Nature of Fire Insurance - Add on Covers - Causes of fire - Prevention of Loss - Elements of Fire Insurance Contract - Kinds of Policies - Rate Fixation in Fire Insurance - Payment of Claims.	18
Unit III	Marine Insurance Act, 1963: Objective - Scope - Functions - Marine Insurance: Meaning - Subject Matter of Marine Insurance - Hull - Cargo - Freight - Liability - Document of Marine Insurance Contract - Elements of Marine Insurance Contract - Marine Insurance Policies - Premium Calculation - Payment of claims.	18
Unit IV	Motor Vehicle Insurance amendment Act 2019: Objective - Scope - Functions - Motor Vehicle Insurance* - Classification of Motor Vehicles - Kinds of Policies - Procedure - Settlement of Claims - Certificate of Insurance - Add on Covers - Burglary Insurance - Types of Policies - Personal Accident Insurance - Health Insurance - Types of Policies - Crop Insurance - Catastrophe Insurance - Types of policies - Liability Insurance - Types of Policies.	18
Unit V	Role of Insurance Agents - Duties of the Agents - <i>Role of Brokers in IRDA</i> - Insurance Management Firm (IMF) - Bancassurance - Meaning - Bancassurance in India - Bancassurance Models - Motor Insurance Strategic Partner (MISP).	18
	Total Contact Hrs	90

i) *Italicized texts* are for self study

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

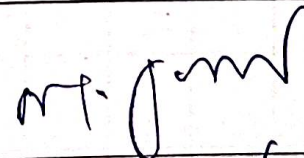
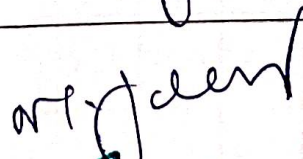
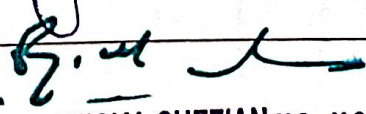
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Mishra, M.N. and Mishra, S.B	Insurance Principles and Practice	S. Chand & Company Ltd, New Delhi. 22 nd ed.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Ghanashyam Panda and Prof. Monika Mahajan	Principles & Practice of Insurance	Kalayani Publishers, New Delhi	2017
2	Dr. Gupta P.K.	Insurance and Risk Management	Himalaya Publishing House, New Delhi. 2 nd edition	2017
3	Dr. Periasamy P.	Principles & Practice of Insurance	Himalaya Publishing House, New Delhi. 2 nd edition	2017
4	Eswari Karthikeyan M	Fundamental Principles of Insurance	Sahitya Bhavan Publications, 1 st Edition	2020
5	Michael McNamara and George E. Rajda	Principles of Risk Management and Insurance	Pearson Publisher, 13 th Edition	2017

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI411			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	6	Introduction to Industry 4.0	Semester:	IV
					Credits:	4

Course Objective

To enable the students to gain knowledge in Industry 4.0.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0).	PO1(3), PO2(2)
CO2	Outline the various systems of artificial intelligence.	PO1(3), PO2(2), PO3(2)
CO3	Apply the technologies enhancing productivity, improving customer service.	PO2(3), PO3(3), PO4(2), PO5(3), PO10(1)
CO4	Analyse the value of supply chains in industry.	PO3(2), PO4(3), PO5(2), PO6(2)
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	PO2(2), PO3(3), PO4(2), PO5(3), PO6(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	3	3	2	3	-	-	-	-	1	-	-	-	-	-
CO4	-	-	2	3	2	2	-	-	-	-	-	-	-	-	-
CO5	-	2	3	2	3	1	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Industry 4.0 - Need - Reason for Adopting Industry 4.0 - Definition - Goals and Design Principles. Technologies of Industry 4.0 - Big Data - Artificial Intelligence (AI) and Machine learning- Industrial Internet of Things - <i>Cyber Security</i> - Cloud - Augmented Reality.	18
Unit II	Artificial Intelligence: Artificial Intelligence (AI) -Importance- History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	18
Unit III	Big Data: Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks. Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in I o T - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills -Big Data. Roles - Learning Platforms;	18
Unit IV	Information Technology Act 2000 -Internet of Things (I o T): Introduction to I o T - Architecture of I o T - Technologies for I o T - Developing I o T Applications - Applications of I o T : Manufacturing - Healthcare - Education - Aerospace and Defense - Agriculture - Transportation and Logistics - <i>Security in I o T</i> . Impact of Industry 4.0 on Society: Impact on Business, Government , People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, I o T, Robotics.	18
Unit V	Jobs 2030 - Industry 4.0 - Education 4.0* - Curriculum 4.0 - Faculty 4.0 - Skills required for Future -Tools for Education - Artificial Intelligence Jobs in 2030 - Framework for aligning Education with Industry 4.0.	18
Total Contact Hrs		90

i) *Italicized texts are for self study*

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Method

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

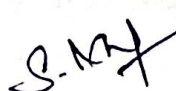
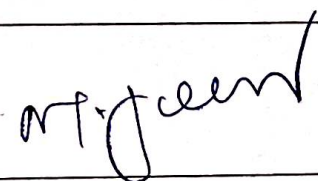
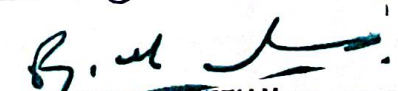
S.NO	AUTHOR	TITLE OF THE BOOK	YEAR OF PUBLICATION
1	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education	2020.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Stuart J. Russell, Peter Norvig	Artificial Intelligence - A Modern Approach	Pearson Publishers, Third Edition	2015
2.	S.N. Sivanandam, S.N. Deepa	Principles of Soft Computing	Wiley India, Second Edition	2007

Web links:

1. <https://nptel.ac.in/courses/106/105/106105195/>
2. <https://nptel.ac.in/courses/106/106/106106139/>
3. <https://nptel.ac.in/courses/106/105/106105077/>
4. <https://nptel.ac.in/courses/112/101/112101098/>

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Ponacni - 642 001, Coimbatore District

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI4A1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	GE IV – Allied Lab: Programming Laboratory in Tally	Semester:	IV
					Credits:	<u>4</u>

Course Objective

To create practical knowledge in accounting aspects and to prepare the students for job market

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	To know the basic knowledge in Company Creation	PO1(3), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(2), PO11(1), , PO13(1), PO15(1)
CO2	To apply the Voucher and Ledger in Business	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO11(2), PO13(2), PO15(1)
CO3	To create godown with stock summary	PO1(2), PO2(1), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO10(3), PO11(2), PO13(1), PO15(1)
CO4	To create Bank Reconciliation Statement	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(3), PO11(2), PO13(2), PO15(1)
CO5	To equip the students in the practical part of Final Accounts	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(3), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	1	1	1	-	-	1	-	2	1	-	1	-	1
CO2	3	2	2	2	2	1	-	2	-	3	2	-	2	-	1
CO3	2	1	2	2	2	1	1	2	-	3	2	-	1	-	1
CO4	3	2	3	3	3	2	-	3	1	3	2	-	2	-	1
CO5	3	2	3	3	3	2	1	3	1	3	2	-	3	1	2

3 Point Scale – 1, 2, 3

1. Company Creation
2. Company Alteration
3. Creating and Displaying Ledger
4. Entry in Voucher
5. Alteration of Voucher
6. Deletion of Voucher
7. Trial Balance
8. Final Accounts without Adjustments
9. Final Accounts with Adjustments
10. Inventory Vouchers (Stock Summary, Creating and Displaying Godown)
11. Bank Reconciliation Statement
12. GST and TDS

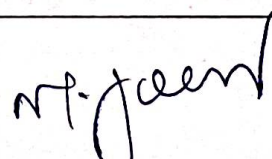
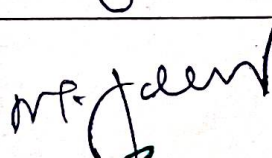
Total Hours : 30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Assignment, Record note

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI4A2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	GE IV – Allied Lab: Programming Laboratory – GST Practicals	Semester:	IV
					Credits:	<u>1</u>

Course Objective

To create practical knowledge in accounting aspects and to prepare the students for job market

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	To know the basic knowledge in Company Creation	PO1(3), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	To apply the Voucher and Ledger in Business	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO11(2), PO13(2), PO15(1)
CO3	To create stock summary	PO1(2), PO2(1), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO10(3), PO11(2), PO13(1), PO15(1)
CO4	To create godown with stock summary	PO1(2), PO2(1), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO10(3), PO11(2), PO13(1), PO15(1)
CO5	To equip the students in the practical part of Final Accounts	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(3), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	1	1	1	-	-	1	-	2	1	-	1	-	1
CO2	3	2	2	2	2	1	-	2	-	3	2	-	2	-	1
CO3	2	1	2	2	2	1	1	2	-	3	2	-	1	-	1
CO4	2	1	2	2	2	1	1	2	-	3	2	-	1	-	1
CO5	3	2	3	3	3	2	1	3	1	3	2	-	3	1	2

3 Point Scale – 1, 2, 3

1. Creation of Company
2. Ledger creation.
3. Calculation of GST in Purchase Ledger
4. Calculation of GST in Sales Ledger
5. Report Summary
 - a. GST R1
 - b. GST R2
 - c. GST 3B

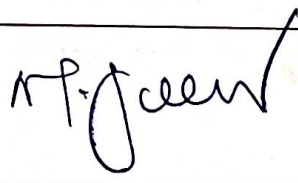
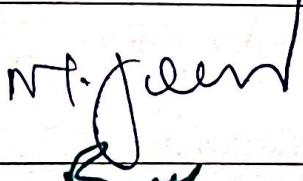
Total Hours : 30

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Assignment, Record note

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com BI	Programme Title:	Banking and Insurance	
Course Code:	25UBI4S1	Title	Batch:	2026-2029
		SEC II: Naan Mudhalvan: Quantitative Aptitude	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	5	Credits: <u>1</u>

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	PO1(3), PO2(1), PO3(1), PO4(1), PO5(1), PO8(1), PO10(2), PO11(1), PO13(1), PO15(1)
C02	To understand the concepts of profit & loss related processing, simplification, etc.,	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(3), PO11(2), PO13(2), PO15(1)
C03	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	PO1(2), PO2(1), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO10(3), PO11(2), PO13(1), PO15(1)
C04	To analyze the problems solving related to Age, Time and Distance and Time and Work etc. To examine their employability skills.	PO1(2), PO2(1), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO10(3), PO11(2), PO13(1), PO15(1)
C05	Use their logical thinking and analytical abilities to evaluate puzzle and decision making related questions from company specific and other competitive tests / To critically evaluate numerous possibilities related to puzzles. To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(3), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	2	–	–	2	–	1	1	–	–	–	1
CO2	3	1	2	2	2	–	–	2	–	1	1	–	–	–	1
CO3	3	2	3	3	3	1	1	3	1	3	2	–	1	–	2
CO4	3	1	3	3	3	1	–	3	1	2	2	–	1	–	2
CO5	3	2	3	3	3	2	1	3	1	3	2	–	2	1	3

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out & Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS\EDITION	YEAR OF PUBLICATION
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

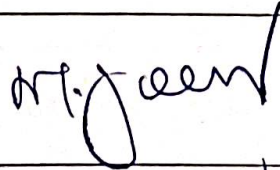
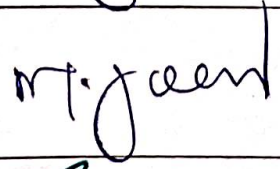
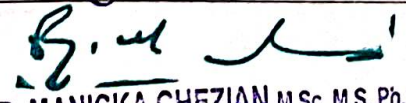
Reference Book

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2 nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3 rd Edition.	2016

3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7 th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References :

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative Aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icaai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI4S2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II: Naan Mudhalvan: Principles and Practices of Auditing	Semester:	V
					Credits:	<u>1</u>

Course Objective

To expose the students to the principles and practices of auditing

Course Outcomes

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

CO Number	CO Statement	
C01	To gain knowledge about the basics concepts of auditing and its role in business	PO1(3), PO2(2), PO10(1)
C02	To understand the process involved in internal control and vouching	PO1(3), PO3(2), PO4(1), PO5(2)
C03	To acquire knowledge about Verification and Valuation of Asset and Liabilities	PO3(2), PO4(2), PO5(3), PO6(1)
C04	To gain expertise in audit of a joint stock company	PO3(2), PO4(2), PO5(2), PO6(1), PO8(2)
C05	To analyze the auditing standards, audit of computerized accounts and electronic auditing	PO2(2), PO3(3), PO4(2), PO5(3), PO6(2), PO10(2), PO13(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	1	-	-	-	-	-
C02	3	-	2	1	2	-	-	-	-	-	-	-	-	-	-
C03	-	-	2	2	3	1	-	-	-	-	-	-	-	-	-
C04	-	-	2	2	2	1	-	2	-	-	-	-	-	-	-
C05	-	2	3	2	3	2	-	-	-	2	-	-	3	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Auditing – Definition – Objectives - Types – Advantages and Limitations.	6
Unit II	Internal Control – Internal Check and Internal. Vouching – Voucher – Vouching of Cash Book.	6
Unit III	Verification and Valuation of Asset and Liabilities – Auditor's Position Regarding the Valuation and Verification of Assets and Liabilities.	6
Unit IV	Audit of Joint Stock Companies – Appointment of Company Auditor – Qualification – Disqualifications – Rights and Duties.	6
Unit V	Investigation – Objectives of Investigation – Investigation Under the Provisions of Companies Act – Role of AI in Auditing – Forensic Accounting and Auditing.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

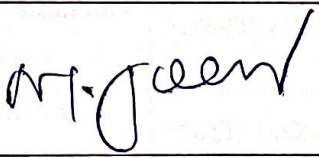
Test, Seminar, Quiz, Assignments, Group Task. (GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Tandon. B.N, Sudharsana.S, Sundharabahu.S.	A Hand Book of Practical Auditing	New Delhi, S.Chand & Co Ltd	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	De Paula.F.R.M.	Auditing	London: The English Language Society and Sir Issac Pitman and Sons Ltd.	2017
2.	Pradeep Kumar	Auditing Principles and Practices	New Delhi, Kalyani Publication	2017
3.	Dr Sharma T. R	Auditing	Sahitya Bhavan Publications.	2019
4.	Dr Jolly Rosalind Silva R	Auditing	Charulatha publications Private Limited.	2019
5.	Sanjay Gupta and Dr Rajeevsingh	Auditing	1 st Edition, SBPD Publications.	2019

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI4N1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - II :Life Insurance Practical	Semester:	IV
					Credits:	1

Course Objective

To enhance the students practical exposure in various Life insurance forms.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Learn the structure, tone, and purpose of various life insurance letters, such as policy issuance, renewal, and claim settlement.	PO1(3), PO2(2), PO10(2)
CO2	To Gain proficiency in writing letters for policy proposals, approvals, rejections, endorsements, and modifications.	PO1(3), PO2(3), PO4(2), PO10(2)
CO3	To Develop skills to draft claim intimation, claim approval, claim rejection, and request for additional documents professionally.	PO1(3), PO2(2), PO3(3), PO10(2)
CO4	To Understand the legal and regulatory aspects of insurance correspondence, ensuring adherence to IRDAI guidelines.	PO10(3), PO11(2)
CO5	To Improve customer service by drafting clear, empathetic, and informative letters addressing policyholders' queries, complaints, and service requests.	PO2(3), PO3(2), PO4(2), PO10(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	2	-	-	-	-	-
CO2	3	3	-	2	-	-	-	-	-	2	-	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	3	2	-	-	-	-
CO5	-	3	2	2	-	-	-	-	-	3	-	-	-	-	-

3 Point Scale – 1, 2, 3

Life Insurance Forms:

1. Life Insurance Application Form
2. Policy Surrender Form
3. Death Claim Form
4. Change of Assignment Form
5. Policy Loan Request Form
6. Nomination Form
7. Nominee Change Request Letter
8. Life Insurance Policy Inquiry Letter
9. Request for Policy Surrender/Cancellation
10. Beneficiary Change Request Letter
11. Premium Payment Request Letter
12. Claim Request Letter (After Policyholder's Death)
13. Request for Policy Loan Letter
14. Correction Request for Policy Details
15. Request for Policy Maturity Settlement

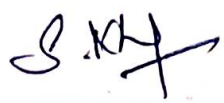
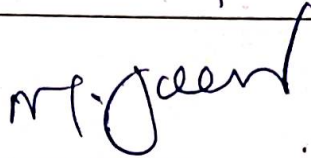
Total Hours : 13

Pedagogy:

Direct Instruction, Digital Presentation
--

Assessment Methods:

Test, Forms Filling , Record Note

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI		Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI4N2		Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	Major Elective - II : General Insurance Practical	Semester:	IV
				Credits:	1

Course Objective

To acquaint knowledge about the banking system prevailing in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Learn the format, structure, and purpose of various letters related to general insurance, including motor, health, property, and travel insurance.	PO1(3), PO2(2), PO10(2)
CO2	To Develop skills in writing policy issuance, renewal, endorsement, cancellation, and premium reminder letters.	PO1(3), PO2(3), PO4(2), PO10(2)
CO3	To Gain expertise in drafting claim intimation, approval, rejection, and dispute resolution letters for various general insurance claims	PO1(3), PO2(2), PO3(3), PO10(2)
CO4	To Understand IRDAI guidelines and legal requirements for official insurance communications, ensuring transparency and accuracy.	PO10(3), PO11(2)
CO5	To Improve customer relationship management by drafting clear, concise, and professional responses to policyholder inquiries, complaints, and service requests.	PO2(3), PO3(2), PO4(2), PO10(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	2	-	-	-	-	-
CO2	3	3	-	2	-	-	-	-	-	2	-	-	-	-	-
CO3	3	2	3	-	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	3	2	-	-	-	-
CO5	-	3	2	2	-	-	-	-	-	3	-	-	-	-	-

3 Point Scale – 1, 2, 3

General Insurance Forms:

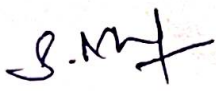
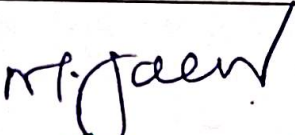
1. General Insurance Application Form
2. Claim Form (for property, Motor Vehicle, health, etc.)
3. Letter to fire insurance company for Damage of Property/Goods
4. Letter to Marine insurance company for Damage of Goods
5. Third-Party Claim Form
6. letter to the insurance for delay in claim
7. Premium Refund Request Form
8. Request for Policy Cancellation
9. Request for Policy Renewal
10. Correction Request for Policy Details
11. Request for Policy Transfer
12. Request for Premium Payment Details
13. Feedback/Complaint Letter
14. Request for Reimbursement of Expenses
15. Request for Claim Status Update

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI512			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Semester:	V
					Credits:	5

Course Objective

To familiarize the students with recent amendments in Income-tax.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To acquaint with the latest provisions of Income Tax Act 1961	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO6(1), PO8(2), PO10(2), PO11(1), PO13(3), PO15(1)
C02	To develop the skills in computation of income under the head Salary	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C03	To develop the skills in computation of income under the head House Property and Business/Profession	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C04	To develop the skills in computation of income under the head Capital gains and income from other sources	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(2), PO15(1)
C05	To equip the students for filling tax returns of an individual	PO1(3), PO2(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3), PO9(1), PO10(3), PO11(2), PO13(3), PO14(1), PO15(2)

Mapping

POs \ COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	2	1	2	1	–	2	–	2	1	–	3	–	1
C02	3	2	3	3	3	1	–	3	1	2	2	–	2	–	1
C03	3	2	3	3	3	2	–	3	1	2	2	–	2	–	1
C04	3	2	3	3	3	2	–	3	1	2	2	–	2	–	1
C05	3	3	3	3	3	2	1	3	1	3	2	–	3	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Definition- Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Residential Status – Incidence and Scope of Total Income – Two Regions - <i>Exempted Incomes.</i>	18
Unit II	Income from Salaries – Computation of Income from Salary – Allowances – Perquisites – Profit in Lieu of Salary - Deductions u/s 16.	18
Unit III	Income from House Property – Computation of Annual Value – Gross Annual Value - Net Annual Value - Computation of Income from Profits and Gains of Business and Profession- Doctor, Lawyer, Chartered Accountant.	18
Unit IV	Capital Gains –Computation of Short Term and Long Term Capital Gains. Income from other Sources- Computation of General Income and Specific Income.	18
Unit V	Clubbing of Income – Set off and Carry Forward of Losses - <i>Deductions from Gross Total Income – 80C to 80GG, 80QQB and 80U (Theory only)</i> - Assessment of Individuals – Computation of Total Income of Individuals* – Procedure for Filing Tax Returns of Individual – e-filing Procedures(AIS, AS26) – Penalty for late filing and consequences.	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

***Italicized texts are for self study**

***Blended Mode of Teaching**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

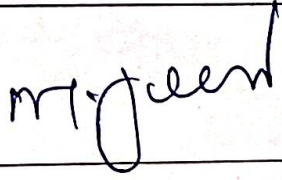
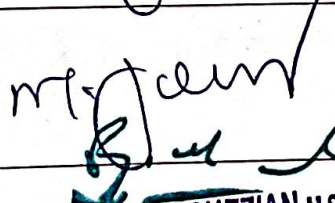
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Gaur, V.P , Narang, D.B, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	Kalyani Publishers, New Delhi,	Current edition

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Bhagawathi Prasad	Law and Practice of Income Tax in India	Navman Prakashan Aligarh.	Current edition
2	Dr. Mehrotra, H.C	Income Tax Law and Accounts	Sahithya Bhavan Publishers	Current edition
3	Reddy T.S & Hari Prasad Reddy	Income Tax Theory, Law & Practice	Margham Publications, Chennai	Current edition
4	Dr. Sha	Income Tax Law and Practice	Himalaya Publishing House Pvt Ltd., Mumbai.	Current edition
5	Dinkar Pagare	Income Tax Law and Practice	Sultan Chand & Sons, New Delhi	Current edition

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI513			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Innovations in Banking and Insurance	Semester:	V
					Credits:	4

Course Objective

To know the recent innovations in the field of banking and insurance sector.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To gain knowledge about e-banking operations	PO1(3), PO2(2)
CO2	To understand recent development in banking industry	PO1(3), PO2(2), PO3(2)
CO3	To understand the concept of business correspondent and banking ombudsman	PO1(3), PO2(2), PO3(2), PO4(2)
CO4	To evaluate the benefits of insurance to the individuals and society	PO2(2), PO3(1), PO4(2), PO5(1)
CO5	To analyze the latest policies emerging in life and general insurance	PO2(2), PO3(2), PO4(2), PO5(2), PO6(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	2	2	2	-	-	-	-	-	-	-	-	-	-	-
CO4	-	2	1	2	1	-	-	-	-	-	-	-	-	-	-
CO5	-	2	2	2	2	1	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	E-banking – Features – Difference between Traditional Banking and E-banking – Constraints in E-banking – Advantages and Disadvantages – Security Measures – Electronic Delivery Channels – ATM (Automated Teller Machine) – Operation – Credit Card – Features – Operation – Advantages and Disadvantages.	15
Unit II	Mobile Banking* – Advantages and Disadvantages – Internet Banking – Advantages and Disadvantages – NACH (National Automated Clearing House)- EFT (Electronic Funds Transfer) – Advantages – NEFT (National Electronic Funds Transfer) – RTGS (Real Time Gross Settlement) – CTS (Cheque Truncation System) – Essential Features – Merits – Electronic Cheque – Essential Features – Mechanism – Advantages – CDM (Cash Deposit Machine) – Issues – Security Threats in Digital Banking. IMPS (Immediate Payment Service) – FinTechs – UPI payments – NPCI – Cyberfrauds in online transactions.	15
Unit III	Corporate Banking – Product and Service – Features – Role of Banking in Development of Micro Small and Medium Enterprises – PMMY – Door Step Banking – Cash Management System – Relationship Manager – Retail Banking – Product and Service – Growth Drivers of Retail Banking – Challenges – Insta Banking – Tab Banking – MCLR (Marginal Cost of Funds based Lending Rate) – RLLR (Repo linked Lending Rates)	15
Unit IV	Financial Inclusion: Need and Importance – Business Correspondent (BC) – PMJDY (Pradhan Mantri Jan-Dhan Yojana) – PMJJBY (Pradhan Mantri Jeevan Jyoti Bima Yojana) – PMSBY – APY – Banking Ombudsman – Appointment – Powers and Duties – Type of Complaints – Procedure for filing Complaint – Rejection of Complaint – Procedure for Redressal of Grievance – Customer Care Center – Rights to Information Act 2005 – Objective – Scope and Powers – Exclusion. AI in Banking & Insurance – AI-based claims processing and settlement systems	15
Unit V	Micro Insurance Plans – Pension Plans – Health Plans – Single Window System – Online Insurance – Different Payment Gateways: ECS (Electronic Clearing Service) – EBPP (Electronic Bill Presentment and Payment) – PORTAL (Private Offerings Retail Trading Automated Linkage) – AP online – MP online – SMS Payment – SUVIDHAA – Direct Debit – Senior Business Associates – Merchant payment	15
	Total Contact Hrs	75

i) *Italicized texts* are for self study

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

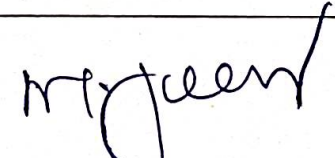
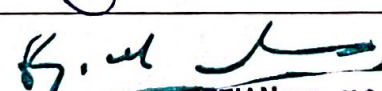
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Jyotsna Sethi and Nishwan Bhatia	Elements of Banking and Insurance.	2 nd Edition. Delhi: PHI Learning Private Limited.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Gordon, E. and Natarajan, K.	Banking Theory, Law and Practice.	26 th ed. New Delhi: Himalaya Publishing House.	2017
2.	Dr. Sunil Kumar	Elements of Banking and Insurance	2 nd Edition, JSR Publishing House LLP.	2020
3.	Toor N.S and Arundeeep Toor	Principles and Practices of Banking	16 th Edition, Skylark Publications.	2021
4.	Abinash Kumar Mandilwar	Principles and Practices of Banking	Ramesh Publishing House.	2020
5.	RBI Website - www.rbi.org.in			
6.	www.lic.org.in			

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI5E1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Human Resource Management	Semester:	V
					Credits:	4

Course Objective

To expose the students to the Human Resource Management and its practices.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the importance of human resource management in organizations	PO1(3), PO2(2), PO10(1)
CO2	To get the idea about training and development needed to the human resource	PO2(2), PO3(1), PO4(2)
CO3	To identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.	PO2(2), PO3(1), PO4(1), PO7(2)
CO4	To analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training	PO3(2), PO4(2), PO5(1), PO7(1)
CO5	To evaluate the performance of the employees in the field of resource development	PO2(2), PO3(1), PO7(3), PO9(1)

Mapping

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
COs															
CO1	3	2	-	-	-	-	-	-	-	1	-	-	-	-	-
CO2	-	2	1	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	2	1	1	-	-	2	-	-	-	-	-	-	-	-
CO4	-	-	2	2	1	-	1	-	-	-	-	-	-	-	-
CO5	-	2	1	-	-	-	3	-	1	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction Human Resource Management- Meaning and Scope - Importance - Evolution of Human Resource Management - HR Policies - HR Information System - International HRM - HRM vs IHRM - Human Resource Function - AI in HRM	15
Unit II	Acquisition of Human Resource Manpower Planning - Importance - Factors governing Human Resource Planning. Recruitment - Factors Governing Recruitment - Recruitment Process - Sources of Recruitment - Selection Process - Tests - Interviews* - Placement - Induction - Evaluation of Recruitment Methods.	15
Unit III	Training and Development Concept and Importance - Identifying Training and Development needs - Methods of Training -Job Analysis, Job Evaluation, Job Description - Evaluating Training effectiveness - Training Process Outsourcing - Management and career development	15
Unit IV	Performance Appraisal Performance Appraisal - Objectives - Importance - Modern techniques of performances appraisal - Compensation: Concepts and Policies - Methods of wage Payment and incentive plans - Fringe benefits - Performance linked compensation. Payroll Processing -E-payroll system.	15
Unit V	Employee Relations Employee relations - An overview - Grievances handling and redressal -Conflict Management- Types of Conflict- Stages of Conflict - Causes and Remedies of Conflict - Measures to Stimulate Conflicts.	15
	Total Contact Hrs	75

i) *Italicized* texts are for self study

ii) *Blended mode of teaching

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

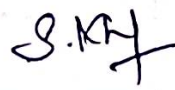
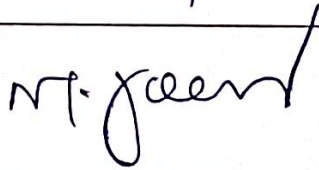
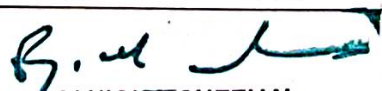
Test, Seminar, Quiz, Assignments, Roll Play

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Aswathappa. K.	Human Resources and Personnel Management- Text and Cases.	Tata McGraw – Hill Publishing Company Limited, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Subba Rao. P.	Personal and Human Resources Management- Text and Cases	Himalaya Publishing House	2017
2	Tripathi.P.C.	Human Resource Development	Sultan Chand & Sons, 7th Edition	2017
3	S. S. Khanka	Human Resource Management	S.Chand Publishing, 2 nd Edition	2019
4	Gary Dessler and Biju Varrkey	Human Resource Management	Pearson Education, 16 th Edition	2020
5	BiswajeetPattanayak	Human Resource Management	PHI Learning	2018

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI5E2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Management	Semester:	V
					Credits:	4

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
C01	To familiarize the management principles introduced by FW Taylor and Hendry Fayol	PO1(3), PO2(2), PO10(1)
C02	To understand the major elements of cost accounting and their uses in business organization for managerial decision making.	PO2(2), PO3(1), PO4(2)
C03	To understand the importance and functions of management in business organization.	PO2(2), PO3(1), PO4(1), PO7(2)
C04	To apply the conceptual knowledge relating to work delegation and decentralization and leadership skills.	PO3(2), PO4(2), PO5(1), PO7(1)
C05	To evaluate the performance of the business organization based on the management principles.	PO2(2), PO3(1), PO7(3), PO9(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	1	-	-	-	-	-
C02	-	2	1	2	-	-	-	-	-	-	-	-	-	-	-
C03	-	2	1	1	-	-	2	-	-	-	-	-	-	-	-
C04	-	-	2	2	1	-	1	-	-	-	-	-	-	-	-
C05	-	2	1	-	-	-	3	-	1	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Difference between Management and Administration - Managerial skills.	15
Unit II	Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.	15
Unit III	Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing.	15
Unit IV	Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Directing – Importance of Directing - Managerial control: concept and process: Effective control system:- Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co- ordination – Theories of Motivation.	15
Unit V	Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of Business ethics.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

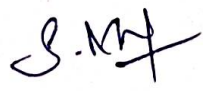
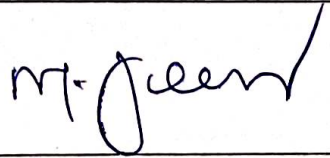
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	DinkarPagare	Business Management	New Delhi, Sultan Chand and Sons	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Gupta, C.B.	Business Management	New Delhi: Sultan Chand & Sons	2017
2	Jayashankar, J.	Principles and Practices of Management	Chennai: Margham Publications	2019
3	Dr. Prasad, L.M.	Principles and Practice of Management	New Delhi: Sultan Chand & Sons.	2019
4	Ramasamy, T.	Principles of Management	Delhi: Himalaya Publishing House	2018
5	R.S.N. Pillai and S. Kala	Principles and Practice of Management	S. Chand Publishing	2018

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI5E3			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Retail Management	Semester:	V
					Credits:	4

Course Objective

To expose the students in the area of retail marketing management and to understand the emerging area of retailing as an industry

Course Outcomes

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

CO Number	CO Statement	
C01	To familiarize the students with retail management concepts and operations	PO1(3), PO2(2), PO10(1)
C02	To provide understanding of retail management and types of retailers	PO1(2), PO2(2), PO3(1), PO4(2)
C03	To develop an understanding of retail management terminology including retail locations and retail strategy	PO1(2), PO2(2), PO3(1), PO4(1), PO7(2)
C04	To analyze retail merchandising, opportunities and competitive advantage of legal and ethical aspects of retail management	PO3(2), PO4(2), PO5(1), PO7(1)
C05	To create awareness about emerging trends in retail management	PO1(1), PO2(2), PO3(1), PO7(3), PO9(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	-	-	-	-	-	-	-	1	-	-	-	-	-
C02	2	2	1	2	-	-	-	-	-	-	-	-	-	-	-
C03	2	2	1	1	-	-	2	-	-	-	-	-	-	-	-
C04	-	-	2	2	1	-	1	-	-	-	-	-	-	-	-
C05	1	2	1	-	-	-	3	-	1	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Retail – Meaning - Functions and Special Characteristics of a Retailer - Retail Management – Meaning – Significance - Importance of retailing - Functions of Retailing - Factors Influencing Retail Management – Scope of Retail Management - Retail Formats and Types - Retailing Channels - <i>Retail Industry in India.</i>	15
Unit II	Retail Consumer Behavior - Factors Influencing the Retail Consumer – Retail Customer Decision Making Process- Types of Decision Making - Market Research for Understanding Retail Consumer - Retail Model and Theories of Retail Development – Lifecycle and Phase in Growth of Retail Markets – Business Models in Retail.	15
Unit III	Retail Strategy* - Definition- Steps Involved in Developing Strategy- Strategies for Penetration of New Markets - Growth Strategies - Retail Value Chain - Retail Locations - Importance of Retail Locations - Types of Retail Locations- Factors Determining the Location Decision - Steps Involved in Choosing a Retail Locations– Chain of Stores.	15
Unit IV	Retail Merchandising - Meaning - Factors Influencing Merchandising - Functions of Merchandising Manager- Merchandise Planning - Merchandise Buying - Analyzing Merchandise Performance - Retail Pricing - Factors Influencing Retail Prices - Pricing Strategies - Controlling Costs.	15
Unit V	Retail Space Management: Definition - Store Layout and Design - Visual Merchandising - Promotions Strategy - Relationship Marketing Strategies - Retail Marketing Mix - Retail Communication Mix. Emerging Trends in Retailing: IT in Retail – Importance – Advantages and Disadvantages – FDI in Retailing – Meaning – Need for FDI in Indian Retail Scenario – E-tailing - <i>Green Retailing</i> – HyperMarket and Mall.	15
Total Contact Hrs		75

**Italicized texts are for self study* **Blended Mode of Teaching*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

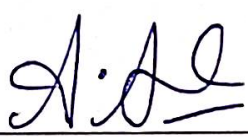
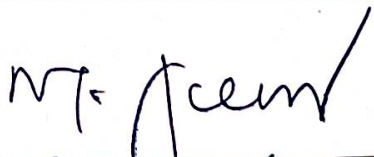
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Booma Halpeth and Veena Prasad	Retailing Management	Himalaya Publishing House	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Barry Berman, Ritu Shrivastava and Joel R. Evans	Retail Management - A Strategic Approach	13 th Edition, Pearson Publisher.	2017
2.	Mathur U. C	Retail Management Text and cases	Dreamtech Press	2019
3.	Nayaki J.K and Prakash C. Dash	Retail Management	1 st Edition, Cengage India Private Limited.	2016
4.	Swapna Pradhan	Retailing management Text and cases	6 th Edition, Tata McGraw Hill.	2020
5.	Gibson G. Vedamani	Retail Management	5 th Edition, Pearson Education.	2017

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI514			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	International Banking	Semester:	V
					Credits:	4

Course Objective

To enable the students to gain knowledge in the process involved in International Banking.

Course Outcomes (CO)

CO Number	CO Statement	Knowledge Level
CO1	To get an idea about the foreign exchange market	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(1), PO9(1), PO10(2), PO11(1), PO12(2), PO13(1), PO15(1)
CO2	To familiarize the students with the Financial Institution at International Level	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO12(3), PO13(1), PO14(1), PO15(1)
CO3	To comprehend the usage of Letter of Credit	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(2), PO11(1), PO12(2), PO13(2), PO14(1), PO15(1)
CO4	To analyze the Import and Export Procedures	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(2), PO11(1), PO12(2), PO13(2), PO14(1), PO15(1)
CO5	To equip the students with the various ripples involved in International Trade	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(3), PO13(2), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	2	-	-	1	1	2	1	2	1	-	1
CO2	3	2	2	1	2	1	-	2	1	2	1	3	1	1	1
CO3	3	2	2	2	2	1	1	2	1	2	1	2	2	1	1
CO4	3	2	3	3	3	1	1	2	1	2	1	2	2	1	1
CO5	2	2	3	2	3	1	1	2	1	3	2	3	2	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to International Banking - Foreign Exchange – Meaning – Foreign Exchange Markets – Factors Determining Exchange Rates – Exchange Rate Mechanism – FEMA Act 1999 – Provisions – FEDAI Regulations - Foreign Currency Account in India. Indigenous Money Transfer Systems and Their Modern Digital Equivalents - <i>Electronic Modes of Transmission – SWIFT, CHIPS and CHAPS</i>	15
Unit II	Ancient Indian Trade Assurance Systems - Merchant Guild Guarantees in Ancient India -Letter of Credit – Meaning – Bank Guarantee - Types of Letters of Credit – Operations of Letter of Credit - Liabilities and Rights of the parties – Advantages – Disadvantages - Documents used in Letter of Credit – Bank Guarantee - Letter of Undertaking.	15
Unit III	Foreign Exchange and Trade Control Guidelines for Exporters – Facilities for Exporters – Export Finance – Objectives – Eligibility of Parties – Rate of Interest – Procedures – Payment Due Date - Basic documents Needed for Pre-shipment and Post-shipment Finance – Exchange and Trade Guidelines for Importers – Import Finance – <i>Trade Credit</i> .	15
Unit IV	International Financial Institutions – IMF – IFC – ADB – WTO- World Bank - IBRD - IDA – MIGA – EXIM Bank – Organisation Structure and Functions of these Organizations - ECGC of India – Role, Products and Policies.	15
Unit V	Risk – Risk Management and Control – Meaning – Objectives – Basic Risk Management Framework – Risk Identification – Risk in International Trade – Types of Risk – Country Risk – Credit Risk – Currency Risk – Hedging – Spot Contract – Forward Contract – Market Risk – Political Risk – Settlement Risk – Liquidity Risk – Operational Risk – Legal Risk - Maritime Risk Mitigation in Ancient Indian Ocean Trade - Modern Trends in International Banking.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

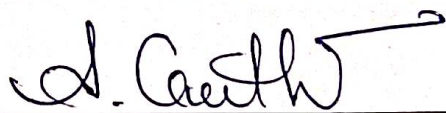
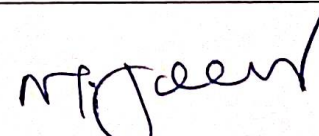
Test, Seminar, Quiz, Assignments, Group Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Indian Institute of Banking and Finance.	Bank Financial Management.	Macmillan, 2nd edition.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Indian Institute of Banking and Finance.	International Banking.	Macmillan, 2nd edition, (2018)	2018
2.	Jeevanandam.	Foreign Exchange Practise, Concepts and Controls.	Sultan Chand and Sons, New Delhi, 14 th ed.	2015
3.	Jhiangan M.L.	Money Banking International Trade	Vrinda Publications (P) Ltd.	2013
4.	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House.	2017
5.	O P Agarwal and B K Chudhary	Foreign Trade and Foreign Exchange	Himalaya Publishing House.	2017

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 DR. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI515			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Marketing Management	Semester:	V
					Credits:	4

Course Objective

To endow students with the knowledge of marketing.

Course Outcomes

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

CO Number	CO Statement	
CO1	To understand the key concept and elements of marketing mix	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(1), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
CO2	To develop a product mix for a product	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(1)
CO3	To determine the most appropriate price mix	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO14(1), PO15(1)
CO4	To analyze the promotion mix and be able to select appropriate channel of distribution	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(2), PO15(1)
CO5	To gain awareness about the laws protecting consumers and the latest trends in marketing	PO1(2), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(2), PO11(2), PO12(1), PO13(3), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	2	-	-	1	1	1	1	-	1	-	1
CO2	3	2	2	2	2	1	1	2	1	1	1	-	1	1	1
CO3	3	2	2	2	2	1	-	2	1	1	1	-	1	1	1
CO4	3	2	3	3	3	1	1	2	1	1	1	1	1	2	1
CO5	2	2	2	2	2	1	1	2	1	2	2	1	3	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Marketing Management: Meaning, Objectives and Scope -Market - Marketing - Selling - Meaning and Definition- Evolution of the Concept of Marketing -Objectives and Importance of Marketing - <i>Modern Marketing Concept</i> - Marketing Functions - Market Segmentation - Basis -Benefits.	15
Unit II	Marketing Mix - Product Policy - Product Planning and Development - Product Life Cycle - Product Mix - Branding - Features - Types - Function - Packaging - Features - Types - Advantages - Brand Name and Trademark.	15
Unit III	Price - Importance - Objectives - Factors affecting Pricing Decisions - Procedure for Price Determination - Methods of Setting Price - Kinds of Pricing. Distribution Channels - Types of Channels - Factors Affecting Choice of Distribution.	15
Unit IV	Promotion - Meaning -Techniques - Advertising - Meaning - Objectives - Benefits - Sales Promotion - Objectives and Importance of Sales Promotion - Techniques - Media - Publicity.	15
Unit V	Consumerism - Meaning - <i>Types of Exploitation</i> - Consumer Rights - Consumer Protection Act 1986 - Grievance and Redressal Cell. Latest Trends in Marketing: Retail Marketing - Methods - Rural Marketing - Green Marketing - Online Marketing - Mobile Marketing - Social Media Marketing - Personalized Marketing - Role of AI in Personalized Marketing - Future of Marketing in the AI Era.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

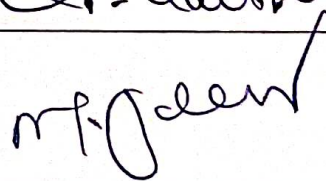
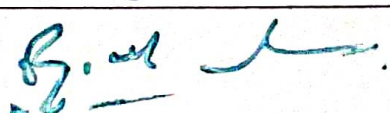
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practice	New Delhi, S. Chand & Co Pvt. Ltd	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLIC ATION
1	Philip Kotler	Principles of Marketing	Prentice Hall of India, New Delhi	2017
2	Pingali Venugopal	Marketing Management	SAGE Publication, New Delhi, Edition-1	2017
3	Ranjan Nair and Gupta C.B	Marketing Management	Sultan Chand & Sons, New Delhi.	2018
4	Sonatakki C.N	Principles of Marketing	Kalyani publishers, New Delhi	2019
5	Natarajan.L	Marketing	Margham Publications, Chennai	2017

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,

PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Poliachi - 642 001, Coimbatore District.

Programme Code:	B.Com- BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI516			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Internship	Semester:	V
					Credits:	2

Course Objective

1. To gain exposure in the practical aspects of the industry
2. To provide for a realistic hands on application training

Course Outcomes

CO Number	CO Statement	Knowledge Level
C01	To understand about business organization and its structure	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(1), PO15(1)
C02	To adopt to the changes in working environment	PO1(2), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(2), PO8(2), PO9(2), PO10(1), PO11(2), PO12(2), PO13(2), PO14(1), PO15(2)
C03	To gain hands on training experience in the relevant field	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(2), PO8(3), PO9(2), PO10(2), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)
C04	To bridge the gap between theory and practice	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(2), PO8(3), PO9(2), PO10(2), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)
C05	To know the challenges faced by the company	PO1(3), PO2(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(2), PO8(3), PO9(2), PO10(2), PO11(2), PO12(1), PO13(3), PO14(2), PO15(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	2	1	1	2	1	1	1	1	1	1	1
CO2	2	2	2	2	2	1	2	2	2	1	2	2	2	1	2
CO3	3	2	3	3	3	2	2	3	2	2	2	1	2	1	3
CO4	3	2	3	3	3	2	2	3	2	2	2	1	2	1	3
CO5	3	3	3	3	3	2	2	3	2	2	2	1	3	2	3

3 Point Scale – 1, 2, 3

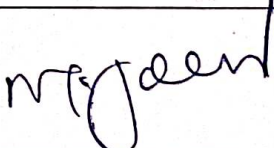
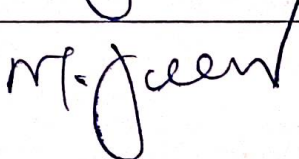
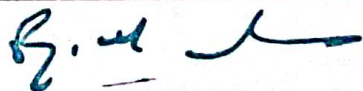
INTERNSHIP

Internship/ Institutional Training is a part of B.Com. Banking and Insurance Curriculum. Students undergo training for a period of 30 days at the end of the Fourth Semester preferably in Banking and Insurance sector. The knowledge acquired through training is put to test at the end of Fifth semester by conducting Viva-voce examination. An External Examiner and the respective guides of the student evaluate the students' Performance. Weight age assigned for the subject is 100.

The distribution of which is as below:

S. No	Internal Components	Marks
1	Review - I	10 05
2	Review - II	10 05
3	Review - III	10 05
4	Rough Draft Submission	20 05
Total		50 20

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10 05
6	Viva-Voce	20 05
Total		50 30

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL I/C

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI5S1			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Title : SEC III: Entrepreneurial Development	Semester:	V
					Credits:	2

Course Objective

To enlighten the students with new concepts of development of entrepreneurs.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(1), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
CO2	To understand the effectiveness of different entrepreneurial strategies.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(1), PO15(1)
CO3	To execute the entrepreneurial project and its essential elements	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(2), PO8(2), PO9(1), PO10(1), PO11(2), PO12(1), PO13(1), PO14(2), PO15(2)
CO4	To analyze the elements of success of entrepreneurial ventures.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(2), PO15(1)
CO5	To evaluate the performance of the other organization in the development of entrepreneurial skill	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(2), PO12(2), PO13(1), PO14(2), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	2	-	-	1	1	1	1	-	1	-	1
CO2	3	2	2	2	2	1	1	2	1	1	1	1	1	1	1
CO3	3	2	3	3	3	1	2	2	1	1	2	1	1	2	2
CO4	3	2	3	2	3	1	1	2	1	1	1	1	1	2	1
CO5	2	2	3	2	3	1	1	2	1	1	2	2	1	2	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Concept of Entrepreneurship: Entrepreneur – Entrepreneurship – Meaning – Types – Qualities – Differences between Entrepreneur and Intrapreneur – Importance – Role of Entrepreneurship. Women Entrepreneurs – Development of <i>Women Entrepreneurs</i> – Problems faced by Women Entrepreneurs – Development of Women Entrepreneur -Social Entrepreneur.	9
Unit II	Traditional Indian Business Training and Apprenticeship Systems – Entrepreneurship Development Programme (EDP): Barriers to Entrepreneurship – Need for Entrepreneurship Training – Concepts of Training Program – EDP in India – Entrepreneurship Skill Development Programme in India – Phases of EDP – Start-ups – RSETI – <i>EDII</i> TN Schemes.	9
Unit III	Institutional Finance to Entrepreneurs: SFCs – SIDCs – SIPCOT – TIIC – Commercial Banks – Small Industries Development Bank. Institutional Setup – DICs, SIDO, <i>NSIC</i> and SISs.	9
Unit IV	Project Management: Basic Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Preparation of Project Report – Project Appraisal.	9
Unit V	Entrepreneurship Development: Schemes available for Entrepreneurship – Incentives, Subsidies and Grants of State and Central Government – <i>Online Courses for Entrepreneurs</i> – Online Courses for Entrepreneurs – MSME – Objectives – Schemes – Steps to start MSME.	9
Total Contact Hrs		45

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

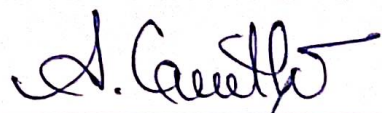
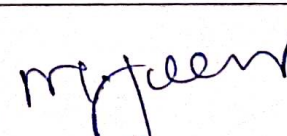
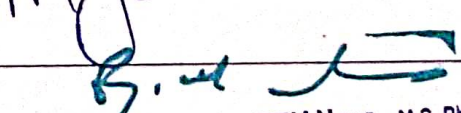
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1	E. Gordon and K. Natarajan	Entrepreneurial Development	Himalaya Publishing House (VIth Revised Edition)	2017
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Robert D Hisrich, Michael P Peters and Dean A Shepherd	Entrepreneurship	Boston, McGraw-Hill/Irwin	2017
2	Gupta CB and Dr. N.P. Srinivasan	Entrepreneurial Development	New Delhi, Sultan Chand & Sons	2017
3	D. Uma Devi	Entrepreneurial Development	Sarup Book	2018
4	Dr. Vasant Desai	The Dynamics of Entrepreneurial Development and Management,	Himalaya Publishing House. New Delhi	2014
5	Dr. S.S. Khanka	Entrepreneurial Development	New Delhi, S. Chand & Sons	2018

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI5S2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	SEC III: Investment Management	Semester:	V
					Credits:	2

Course Objective

To impart skills on the fundamentals of investment and security analysis.

Course Outcomes

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

CO Number	CO Statement	
C01	To familiarize the concepts of Investment, Speculation, Gambling, Risk and Return.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(1), PO11(1), PO13(1), PO15(1)
C02	To understand the various economic indicators used of fundamental and technical analysis.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
C03	To analyse the performance of economical, company and technical analysis while making investment.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
C04	To equip the students with the concept of theories in investment and portfolio management	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(1), PO14(1), PO15(2)
C05	To evaluate the theories based on the financial performance of listed companies in a security market.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(1), PO13(1), PO14(1), PO15(2)

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2	2	1	2	-	-	2	1	1	1	-	1	-	1
CO 2	3	2	3	2	3	1	-	3	1	2	1	-	1	-	1
CO 3	3	2	3	2	3	1	-	3	1	2	1	-	1	1	1
CO 4	3	2	3	2	3	1	-	3	1	2	2	-	1	1	2
CO 5	3	2	3	2	3	1	-	3	1	2	2	1	1	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Investment – Financial and Economic Meaning of Investment –Investment and Gambling – Importance of Investments – <i>Factors Favorable for Investment</i> – Investment Media	9
4 Unit II	Risk – Systematic and Unsystematic Risk – Returns – Traditional Technique – Holding Period – Yield Method – Probability Distribution.	9
2 Unit III	Fundamental Analysis - Economic Analysis – Economic Indicators - Industry Analysis –Industry Life Cycle – Reasons for Stagnation Stage - Company Analysis-Limitations of Fundamental Analysis.	9
3 Unit IV	Technical Analysis – Difference between Fundamental and Technical Analysis - Basic Technical Assumption – Dow Theory – Elliot Wave Principles – <i>Charts as a Technical Tool</i> - Trend and Trend Reversal Patterns.	9
Unit V	Portfolio – Meaning – Principles of Portfolio Investment Process – Portfolio Management – Elements of Portfolio Management – Portfolio Selection – Performance Evaluation and Portfolio Revision – Demat Account- Procedure for Opening Demat Account.	9
	Total Contact Hrs	45

***Italicized texts are for self study**

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

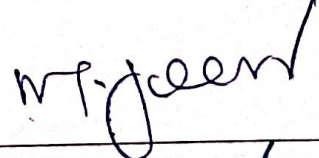
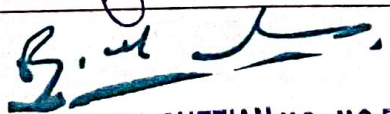
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Preeti Singh.	Investment Management.	Himalaya Publishing House. New Delhi	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Bhalla, V.K.	Investment Management.	Sultan Chand & Co Ltd. New Delhi.	2018
2	Prasanna Chandra	Investment Analysis and Portfolio Management	3 rd Revised Edition. Tata McGraw Hill. New Delhi	2017
3	O.P. Agarwal	Security Analysis and Investment Management	Himalaya Publishing House. New Delhi	2019
4	Dr. V.A. Avadhani	Investment Management	Himalaya Publishing House. New Delhi	2019
5	Prof. H.R. Appanaiah Mukund Sharma	Investment Management,	Himalaya Publishing House. New Delhi	2019

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI5AL			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	ALC – I :Digital Marketing	Semester:	V
					Credits:	2*

Course Objective

To create awareness among the students about how digital marketing can be utilised by organisation.

Course Outcomes

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

CO Number	CO Statement	
CO1	To familiarize the goals and stages of digital marketing.	PO1(3), PO2(2), PO3(1), PO10(2), PO11(1), PO15(2)
CO2	To understand the online advertising platforms	PO1(3), PO2(2), PO3(2), PO4(1), PO5(1), PO8(1), PO10(3), PO11(1), PO15(2)
CO3	To equip the students with the concept of web page and website	PO1(3), PO2(2), PO3(2), PO4(2), PO5(1), PO8(1), PO10(3), PO11(2), PO15(2)
CO4	To gain expertise in current scenario followed in Social media platforms	PO1(3), PO2(3), PO3(2), PO4(2), PO5(2), PO6(1), PO7(2), PO8(2), PO9(1), PO10(3), PO11(2), PO12(2), PO13(1), PO14(1), PO15(3)
CO5	To Evaluate the Mobile marketing tools and platforms	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(1), PO14(1), PO15(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	1	–	–	–	–	–	–	2	1	–	–	–	2
CO2	3	2	2	1	1	–	–	1	–	3	1	–	–	–	2
CO3	3	2	2	2	1	–	–	1	–	3	2	–	–	–	2
CO4	3	3	2	2	2	1	2	2	1	3	2	2	1	1	3
CO5	3	2	3	3	3	2	1	2	1	3	2	1	1	1	3

3 Point Scale – 1, 2, 3

Units	Content	Hours
Unit I	Digital marketing – Introduction –Meaning - Techniques - Goal s- Digital Marketing Advantages-Limitations - Legal and Regulatory Obligations-Digital Marketing Trends.	10
Unit II	Social media-Social media platforms - Linkedin, Twitter, Instagram, YouTube- Pinterest-Creating a Facebook account.	10
Unit III	E-Mail Marketing-Blog Marketing - Viral Marketing -Podcasts and Vodcasts-Mobile marketing tools and platforms-Static Timing Analysis & Google Analytics- Facebook Analytics.	10
Total Contact Hrs		30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

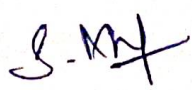
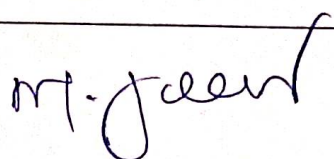
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Anita Agarwal,Rahul Kotian,Tushar Agarwal, Vijayalakshmi Kannan	E-Commerce and Digital Marketing	Himalaya Publishing House Edition	2016.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Ian Dodson	The Art of Digital Marketing	Wiley Publication	2016
2.	Siman Kingsnorth	Digital Marketing Strategy	Kogan page	2019

3.	Nitin Kamat, Chinmay Nitin Kamat,	Digital Marketing	Himalaya Publishing House	2018
4.	Seema Gupta	Digital Marketing	Mcgraw Hill	2020

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c Nallamuthu Gounder Mahalingam College Poliachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI617			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Management Accounting	Semester:	VI
					Credits:	5

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

CO Number	CO Statement	
C01	To remember the concepts and importance of management accounting in decision making.	PO1(3), PO2(1)
C02	To understand and analyze financial statement to help managerial decision making.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3)
C03	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	PO3(2), PO4(3), PO5(2), PO6(1), PO10(2)
C04	To learn the various tools and techniques in cost control like Marginal costing, Break-even analysis.	PO3(3), PO4(3), PO5(3), PO6(1)
C05	To prepare various budgets like Production budget, sales budget, Cash budget and the like.	PO3(2), PO4(3), PO5(2), PO6(1), PO10(2)

MAPPING

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	3	2	3	2	3	-	-	-	-	-	-	-	-	-	-
C03	-	-	2	3	2	1	-	-	-	2	-	-	-	-	-
C04	-	-	3	3	3	1	-	-	-	-	-	-	-	-	-
C05	-	-	2	3	2	1	-	-	-	2	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Emergence and trends in Management Accounting - Management Accounting - Meaning - Definition - Objectives and Scope - Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting.	18
Unit II	Financial Statement Analysis - Comparative Statement, Common Size Statement and Trend Analysis. Ratio Analysis - Meaning - Uses - Limitations - Classification of Ratios - Computation and Interpretation of Ratios from Financial Statements -	18
Unit III	Funds Flow Analysis - Meaning - Uses - Significance - Importance - Limitations - Cash Flow Analysis (New format) (AS-03) - Classification of cash flow - Distinguish between Cash flow and Fund flow Statement.	18
Unit IV	Budgetary Control - Flexible Budget - Sales Budget - Cash Budget - Production Budget - Purchase Budget - Zero based Budget. Working Capital: Meaning - Need - Types - Importance of Working Capital - Factors determining Working Capital - Forecasting of working capital requirements	18
Unit V	Marginal Costing - Break-Even Analysis - Applications of Marginal Costing Techniques - Standard Costing - Determination of Sales Mix - Key Factor - Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	90

NOTE: Problems : 80% Theory: 20%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)
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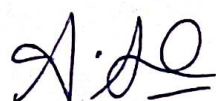
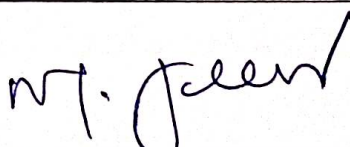
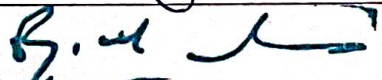
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1	Sharma R.K and SashiK.Gupta	Management Accounting	Kalyani Publishers, 13 th Edition, New Delhi,	2017
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Jain.S.Pand Narang. K L	Cost and Management Accounting	Kalyani Publishers, New Delhi	2017
2	Dr. Maheswari.S.N.	Cost and Management Accounting	16 th edition, New Delhi, Sultan Chand & Sons	2017
3	Sharma R.K SashiK.Gupta, Neeti Gupta	Management Accounting	Kalyani Publisher, 4th edition.	2016
4	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications, VIII Edition	2013
5	Jain and Narang	Cost and Management Accounting	Kalyani Publishers, 21st Edition	2013

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Poliachi - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6E4			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Business Correspondence	Semester:	VI
					Credits:	5

Course Objective

To create an understanding about business correspondence and to develop the skill of drafting business letters.

Course Outcomes

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

CO Number	CO Statement	
CO1	To acquire knowledge on the fundamentals of business communication	PO1(2), PO2(3)
CO2	To gain experience in drafting business letters	PO2(3), PO3(1), PO10(1)
CO3	To gain expertise on banking and insurance correspondence	PO2(3), PO3(1), PO10(1)
CO4	To equip the students with job seeking communication skills	PO2(3), PO3(1), PO4(1), PO7(1), PO10(1), PO11(1), PO14(1)
CO5	To develop the ability to prepare official/ formal reports and proceedings	PO2(3), PO3(1), PO5(1), PO6(1), PO10(1), PO11(1)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	1
CO2	3	1	-	-	-	-	-	-	1	-	-	-	-	-	1
CO3	3	1	-	-	-	-	-	-	1	-	-	-	-	-	2
CO4	3	1	1	-	-	1	-	-	1	1	-	-	1	-	1
CO5	3	1	-	1	1	-	-	-	1	1	-	-	-	-	1

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Business Communication - Meaning - Principles of Communication - Types of Communication - Barriers of Communication -Need and Functions of Business Letter - <i>Essentials of Effective Business Letter</i> - Layout of a Business Letter - Types of Business Letter .	18
Unit II	Trade Enquires - Orders and Execution - Credit and Status Enquiries.	18
Unit III	Complaints and Adjustments - Collection letters - Sales Letters - Circular Letters.	18
Unit IV	Bank Correspondence - Correspondence with Customers - Correspondence with Head Office - Correspondence with other Banks - Insurance Correspondence - letter relating to Fire Insurance - Marine Insurance - Life Insurance - Agency Correspondence - Offer of Agency- Application for Agency.	18
Unit V	Application letters - Preparation of Resume -Interview - Types of interview - Preparing Agenda and Minutes - Drafting an e-mail - *Good speech - <i>Requisites of Good Speech</i>	18
	Total Contact Hrs	90

i) *Italicized* texts are for self study

ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

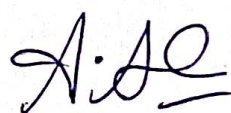
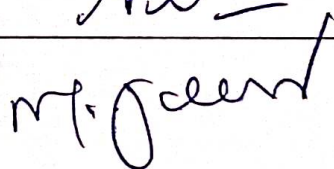
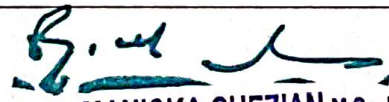
Test, Seminar, Quiz, Assignments, Roll Play

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Rajendra Pal and Korlahalli. J.S.	Essential of Business Communication	New Delhi, Sultan Chand And Sons	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Ramesh, MS, and C.C. Pattanshetti,	Business Communication	New Delhi, S.Chand & Co.	2017
2	Raghunathan N.S and Santhanam	Business Communication	Margham Publication	2017
3	R.S.N.Pillai and Bhagavathi	Commercial Correspondence	S. Chand Publications, New Delhi.	2013
4	R.K.Madhukar	Business Communication	Vikas Publishing House, New Delhi	2018
5	<u>C. B. Gupta</u>	Essential Business Communication	Cengage Learning India Pvt. Ltd	2019

Course Designed by	Dr.A.Anandhiprabha	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI6E5			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Customer Relationship Management	Semester:	VI
					Credits:	5

Course Objective

To enlighten the students about the customer relationship management techniques and practices used in banking and insurance.

Course Outcomes

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

CO Number	CO Statement	
CO1	To create insight in the area of customer relationship management	PO1(3), PO2(2)
CO2	To understand the various strategies of CRM	PO2(3), PO3(2), PO4(2)
CO3	To analyze the different components of E CRM	PO3(3), PO4(3), PO5(2), PO6(2)
CO4	To identify the values created by customer relationship management in present scenario in banking sector	PO3(2), PO4(3), PO5(3), PO8(2)
CO5	To gain awareness about the CRM in insurance	PO3(2), PO4(2), PO5(2), PO6(3), PO10(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	3	2	2	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	3	3	2	2	-	-	-	-	-	-	-	-	-
CO4	-	-	2	3	3	-	-	2	-	-	-	-	-	-	-
CO5	-	-	2	2	2	3	-	-	-	2	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Customer Relationship Management – Evolution of CRM – Meaning – Definition – Characteristics of CRM – Objectives of CRM – Features of CRM – Process of CRM – Types of CRM – Components of CRM – Steps of Achieving CRM Goals – CRM Selection and Implementation Process – Benefits of CRM – Advantages – <i>Limitations of CRM</i> – Customer Loyalty.	18
Unit II	CRM Strategy: Introduction – Meaning – Features – Types of CRM Strategies – Building CRM Strategies – Implementing CRM Strategies – Essentials of CRM Strategy. CRM Process – Objectives – Benefits – Selection Process Procedure – Steps in CRM Implementation – CRM Business Cycle – CRM for Client Server Model.	18
Unit III	E-CRM – Meaning – Features – Needs – benefits – Challenges – difference between CRM and E-CRM – Components – E-CRM Architecture – Channels for customer Interaction – Basic Requirements – Dimension of E-CRM – Advantages – Problems in E-CRM – E-CRM tools.	18
Unit IV	CRM in Banking Sector – Meaning – Objectives – Needs – Importance – Challenges – Benefits – Features – Role of CRM in banking sector – Implementation of CRM in Banking Sector. Call Centre – Meaning – Objectives – Types – Features and Functionality – Components of Call Centre – <i>Call Centre Technology</i> .	18
Unit V	CRM in Life Insurance – CRM in General Insurance – Data Mining – Data Mining in Banks and Insurance Companies. Data Warehousing – Meaning – Types of Data Warehousing – Components of Data Warehousing – Data Warehousing Architecture – Data Warehousing and CRM.	18
	Total Contact Hrs	90

***Italicized texts are for self study**

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task. (GD/ Roll Play /APS)

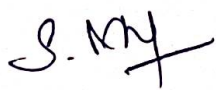
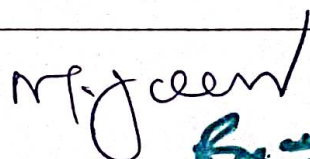
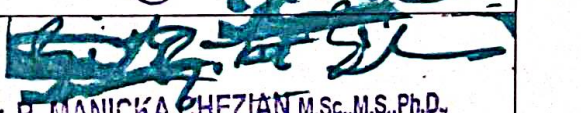
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1.	S. Alok Kumar Rai.	Customer Relationship Management.	Second edition. New Delhi: PHI Learning Private Limited.	2014
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Bhanu Prakash Verma and Tripti Singh	Customer Relationship Management.	Chennai: Thakur Publishers.	2012
2.	V.Kumar Werner Reinartz	Customer Relationship Management	Spinger Publication.	2018
3.	H.Peeru Mohamed and A.Sahadevan	Customer Relationship Management	Vikas publishing	2015
4.	Peelan. E	Customer Relationship Management	Pearson Education	2015
5.	G.Shainesh, Jagdish, N.Sheth	Customer Relationship Management strategic perspective	Laxmi Publication	2016

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6E6			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Consumer Behaviour	Semester:	VI
					Credits:	5

Course Objective

To provide a thorough understanding about consumer behaviour

Course Outcomes

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

CO Number	CO Statement	
C01	To understand the role of consumer behaviour in marketing	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(1), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO15(1)
C02	To analyse the concepts of consumer motivation, involvement and perception	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(1), PO15(1)
C03	To analyse the concepts of consumer learning and attitude formation	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(1), PO13(1), PO14(1), PO15(1)
C04	To acquire the skill of probing consumer decision making process	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(2), PO12(1), PO13(1), PO14(2), PO15(1)
C05	To evaluate the role of reference groups in consumer behaviour	PO1(2), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(1), PO11(1), PO12(2), PO13(2), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	2	2	1	2	-	-	1	1	1	1	1	1	-	1
C02	3	2	3	2	3	1	-	2	1	1	1	1	1	1	1
C03	3	2	3	2	3	1	-	2	1	1	1	1	1	1	1
C04	3	2	3	3	3	1	1	2	1	1	2	1	1	2	1
C05	2	2	3	2	3	1	1	2	1	1	1	2	2	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Consumer - Customer - Meaning -Consumer Behaviour - Meaning - Definition - - Nature - Traditional Indian Consumer Behavior -Need to Study Consumer Behaviour- Factors Influencing Consumer Behaviour. Changing Trends in Consumer Behaviour - Consumer Behaviour and Marketing.	18
Unit II	Consumer Motive -Meaning- Types of Motives. Consumer motivation - Definition -Needs, Wants, Goals and Motivation- Theories of Motivation. Consumer Involvement- Definition - Types of Involvement, Measuring Involvement. Consumer Perception - Meaning - Thresholds of perception-Three Elements of Perception: Perceptual Selection, Organization and Interpretation- Marketing Implications of Perception - Perceived Price, Risk, and Quality - Perception of Value in Indian Buying Culture - The Concept of 'Maya' and Materialism.	18
Unit III	Consumer Learning - Meaning - Elements of Consumer Learning: Motivation, Cues - Response - Reinforcement-Behavioral Learning Theories. Consumer Attitude- Meaning - Definition- Elements - Formation of Attitude- Factors Affecting Attitude -Functions of Attitude - Strategic Models of Attitude-Consumer Attitude Formation and Change - Role of Indian Epics (Ramayana, Mahabharata) in Shaping Consumer Attitudes.	18
Unit IV	Consumer Decision Making - Steps in Consumer Decision Making- Pre-Purchase Behaviour - Purchase Behaviour - Post Purchase Behaviour. Models of Consumer Behaviour: Economic Model, Learning Model, Sociological Model, and Howard Sheth Model of Buying - Impact of Cultural Festivals and Traditions on Consumer Spending Behavior.	18
Unit V	Consumer Reference Groups - Meaning - Characteristics - Types of Reference Groups-Functions of Primary and Secondary Reference Group-Influence of Reference Group on Consumer Behaviour- Application of Reference Group in Marketing a Product.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation
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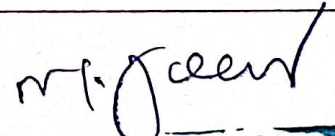
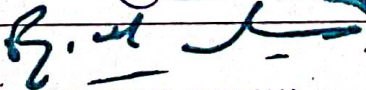
Assessment Methods:

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Suja R Nair	Consumer Behaviour	Himalaya Publishing House	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	<u>Schiffman Leon G.</u> , <u>Wisenblit Joe</u> and <u>Kumar S. Ramesh</u>	Consumer Behavior	Pearson Education	2018
2	Atish Singh	Consumer Behaviour	Himalaya Publishing House	2016
3	Dr. Dharmendra Kumar	Basics of Consumer Behaviour	Sahitya Bhawan publications, New Delhi.	2017
4	David loudon and Albert J Della Bitta.	Consumer Behavior: Concepts and Applications	McGraw-Hill International Editions	2018
5	Gurpreet Kaur Chhabra	Consumer Behaviour	Dreamtech Press India Pvt Ltd	2018

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6E7			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Financial Management	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students with new concepts of Financial Management.

Course Outcomes

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

CO Number	CO Statement	
C01	To familiarize the concepts cost of capital, capital budgeting, capital structure, dividend and retained earnings.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
C02	To understand the importance of financial decisions, investment decisions and dividend decisions in business.	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
C03	To gain expertise in preparing optimum capital structure for profitable business.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO7(1), PO8(2), PO9(1), PO10(2), PO11(2), PO13(1), PO14(2), PO15(1)
C04	To equip the students with the concept wealth and profit maximization using capital budgeting decisions,	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO13(1), PO14(1), PO15(2)
C05	To evaluate the financial and operational performance of companies based on changing business environment.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO7(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(1), PO13(1), PO14(1), PO15(2)

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15
CO 1	3	2	2	1	2	-	-	2	1	2	1	-	1	-	1
CO 2	3	2	2	2	2	1	-	2	1	2	1	-	1	1	1
CO 3	3	2	3	3	3	1	1	2	1	2	2	-	1	2	1
CO 4	3	2	3	3	3	1	-	3	1	2	2	-	1	1	2
CO 5	3	2	3	2	3	1	1	3	1	2	2	1	1	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Financial Management – Meaning - Scope and Functions- Goals of Financial Management – Role of Financial Manager – <i>Functions of Controller and Treasurers in India</i> – Relationship between functional Areas of Financial Management .	18
Unit II	Capital Budgeting Decisions – Need - Techniques – Methods of Capital Budgeting - Process - Time Value of Money - Cost of Capital – Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings – Weighted Average Cost of Capital.	18
Unit III	Capital Structure – Concept – Capital Structure Theories: Traditional Method - Net Income Theory, Net Operating Income Theory - Modigliani & Miller (MM) Theory - Determinants of Optimal Capital Structure. Leverage : Meaning – objectives – types – EBIT – EPS – Retained Earnings	18
Unit IV	Management of Working Capital – <i>Determinants of Working Capital</i> – Management of Accounts Receivable, Inventory and Cash – Financing of Working Capital.	18
Unit V	Dividend Theories – Types of Dividend- Relevance and Irrelevance Concept of Dividend-Modigliani & Miller Model - Walter's Model – Gordon's Model – Dividend Policy – Determinants of Dividend Policy.	18
	Total Contact Hrs	90

NOTE: Theory 60% and Problems 40%

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

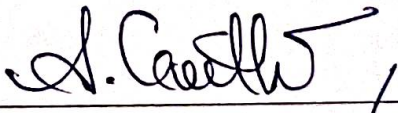
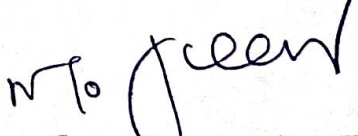
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta. and Sharma, R.K.	Financial Management	Kalyani Publishers. 6 th Revised Edition. New Delhi:	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Khan, M.Y. and Jain, P.K.	Financial Management: Text, Problems and Cases.	New Delhi: Tata McGraw Hill Publishing Company Ltd, 8 th Edition.	2018
2	James Van Horne and John M. Wachowicz Jr	Fundamentals of Financial Management	Pearson	2018
3	Prasanna Chandra	Fundamentals of Financial Management	Tata McGrawHill Publishing Company Ltd, New Delhi	2020
4	I.M. Pandey	Financial Management	Vikas Publishing House	2016
5	C. Paramasivam and T. Subramaniam	Financial Management	New Age International Pvt. Ltd	2018

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Polachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6E8			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Risk Management in Banking and Insurance	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students with new concepts of risk management in banking and insurance.

Course Outcomes

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

CO Number	CO Statement	
C01	Understand the causes and nature of risks in banking and insurance	PO1(3), PO2(1), PO3(2), PO4(1), PO5(2), PO8(2), PO10(1), PO11(1), PO13(1), PO15(2)
C02	Know the challenges of credit management and measurement of interest rate risk for asset liability management	PO1(3), PO3(3), PO4(2), PO5(3), PO6(2), PO8(2), PO10(2), PO11(1), PO13(1), PO15(2)
C03	Acquire knowledge about the Regulatory and Supervisory framework for risk management in banking	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(2), PO8(2), PO9(1), PO10(2), PO11(1), PO12(1), PO13(3), PO14(1), PO15(2)
C04	Obtain knowledge on risk identification and evaluation in insurance	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(2), PO9(1), PO10(2), PO11(1), PO12(1), PO13(2), PO14(1), PO15(2)
C05	Understand the identifying, analyzing the risk control tools and techniques in insurance	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(2), PO9(1), PO10(2), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
C01	3	1	2	1	2	–	–	2	–	1	1	–	1	–	2
C02	3	1	3	2	3	2	–	2	–	2	1	–	1	–	2
C03	3	2	2	2	2	2	–	2	1	2	1	1	3	1	2
C04	3	1	3	3	3	2	1	2	1	2	1	1	2	1	2
C05	3	1	3	3	3	2	1	2	1	2	2	1	2	1	3

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Risk Management Concept and application: Introduction – Meaning and Definition of Risk – Risk and Uncertainty – Nature of Risk – Sources of Risk – Handling Risks. Risk Management: Structure – Need – Objectives – Benefits – Nature – Development of Risk Management – Relation between risk and Capital – <i>Risk Management Function.</i>	18
Unit II	Measurement and Management of Risks in Banks: Credit Risk - Challenges in credit risk management- Strategy-credit policy. Instruments of credit risk management. Concept of Market risk: Organizational set up for market risk management – Liquidity risk management – Interest rate risk management – Foreign exchange risk management.	18
Unit III	Integrated Risk Management Policy (IRMP): Basic Framework – Integrated risk – Credit risk – Implementation road map: Market risk implementation road map and operational risk implementation road map. Integrated Risk Management Policy – Risk governance structure – Objectives and Principles of Integrated Risk Management.	18
Unit IV	Risks Management in Insurance: Growing interest in risk management Methods of classifying risk – Risk management process – Methods of risk identification. Risk Assessment – Statistical Methods and Probability Concept – <i>Diversification of risk using risk pooling.</i>	18
Unit V	Risk Handling Techniques: Loss or risk control – Risk transfer – Loss financing – Choosing an appropriate risk handling technique - Risk bearing financial institutions - Risk diversification - Additional benefits from risk bearing of financial institutions – Hedging – Speculative financial risk.	18
Total Contact Hrs		90

NOTE: Theoretical Aspects only (All Units)

**Italicized texts are for self study*

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

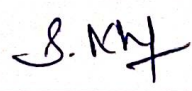
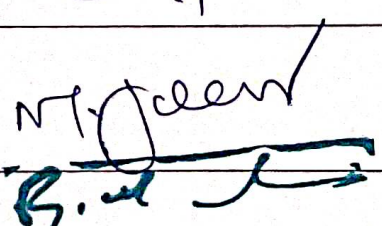
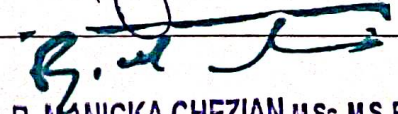
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Mark.S.Dorfman, David A.Cather	Introduction to Risk Management and Insurance	PHI Learning Private Limited Publication, (Tenth Edition)	2013
2	S.Singh, Yokeshsingh	Risk Management in Banks	(First Edition)Excel Books Publication, New Delhi	2008

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Dr.P.K.Gupta	Essentials of Insurance and Risk Management	(First Edition), Himalaya Publishing House	2016
2	N.R. Mohan Prakash	Banking, Risk and Insurance Management	Vikas Publishing, Chennai	2016
3	E. Rejda George and McNamara Michael	Principles of Risk Management and Insurance	(13Edition) Pearson	2017

Course Designed by	Dr.S.Mahalakshmi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6E9			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Financial Markets and Institutions	Semester:	VI
					Credits:	4

Course Objective

To create awareness about the contemporary theory and practice of Indian Financial Market and Institutions.

Course Outcomes

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

CO Number	CO Statement	
CO1	To acquaint with the functioning of financial markets and institutions	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	To understand the operation and position of primary and secondary markets	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO3	To gain knowledge about the role of SEBI	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(2), PO15(1)
CO4	To analyse the performance of Credit Rating Agencies and Mutual fund in India	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO5	To evaluate the importance of Non Banking Financial companies	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(1), PO13(1), PO14(1), PO15(2)

Mapping

POs \ COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PS O1	PS O2
CO1	3	2	2	1	2	-	-	2	1	2	1	-	1	-	1	3	2
CO2	3	2	2	2	2	1	-	2	1	2	1	-	1	-	1	3	3
CO3	3	2	2	1	2	-	-	2	1	2	1	-	2	-	1	3	2
CO4	3	2	3	2	3	1	-	3	1	2	1	-	1	1	1	3	3
CO5	3	2	3	2	3	1	-	3	1	2	2	1	1	1	2	3	3

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Financial Services – Meaning – Features – Importance - Scope – Causes for Financial Innovation – New Financial Products and Services - Innovative Financial Instruments– Challenges Faced by the Financial Service Sector – Present scenario- <i>Merchant Banking – Merchant bankers – Mechanisms followed in merchant banking – Lease financing – Types</i>	18
Unit II	Capital Market - Primary Market - Functions –Methods of Floating New Issues – Instruments of Issue – Players in the New Issue Market - Listing – Procedure and Criteria for Listing – Advantages of Listing. Secondary Market – Services of Stock Exchanges – Online Trading – Merits of Online Trading.	18
Unit III	SEBI – Functions – Powers – SEBI Guidelines. Investor Protection – Need – Factors Affecting Investors' Interest – Investor Protection Measures. Credit Rating – Meaning – Functions – Credit Rating Agencies in India – CRIF – HIGHMARK – CIBIL – CRISIL – ICRA – CARE – Benefits.	18
Unit IV	Mutual Funds* – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – <i>Recent Trends of Mutual Funds in India.</i> Venture Capital – Features of Venture Capital-Scope of Venture Capital-Importance of Venture Capital	18
Unit V	Non-banking Financial Companies: IFCI- Objectives and Functions – SFC - Objectives and Functions. SIDBI – Objectives and Functions - NABARD– Objectives and Functions.	18
	Total Contact Hrs	90

i) *Italicized texts are for self study* ii) *Blended mode of teaching

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

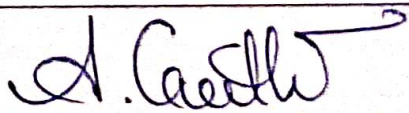
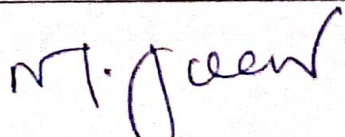
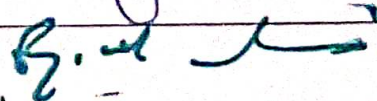
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
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1	Gordon, E. and Natarajan, K.	Financial Services	Himalaya Publishing House	2018
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Dr. Gurusamy. S.	Essentials of Financial Services and Duties	Tata McGraw Hill Company, India	2009
2	Khan M.Y.	Financial Services	Tata McGraw Hill Education, New Delhi 9 th Edition	2017
3	Santhanam, B.	Financial Services	Margham Publications	2016
4	Dr.L.Natarajan	Financial markets and services	Margham Publications, Chennai	2019
5	Punithavathy Pandian	Financial Services And Markets	Vikas Publishing House	2019

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com- BI			Programme Title	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI618			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Goods and Services Tax	Semester:	VI
					Credits:	5

Course Objective

To impart basic knowledge about the Indirect Tax system in India.

Course Outcomes

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

CO Number	CO Statement	
CO1	To understand indirect taxation system of India.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO6(1), PO8(2), PO10(2), PO11(1), PO13(3), PO15(1)
CO2	To acquaint with the types of taxes subsumed under GST .	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO13(3), PO15(1)
CO3	To analyse about Goods and Services Tax Act 2017 and its working mechanisms.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO15(2)
CO4	To know about the levy and Collection under SGST/CGST Acts	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO15(2)
CO5	To know about the levy and Collection under the Integrated Goods and Services Tax Act 2017	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO13(3), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	2	1	–	2	–	2	1	–	3	–	1
CO2	3	2	2	2	2	1	–	2	1	2	1	–	3	–	1
CO3	3	2	3	3	3	2	–	3	1	2	2	–	3	–	2
CO4	3	2	3	3	3	2	–	3	1	2	2	–	3	–	2
CO5	3	2	3	3	3	2	–	3	1	2	2	–	3	–	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Indirect Taxes- Meaning and Nature - Special Features of Indirect Taxes - Types -Objectives- <i>Direct Taxes Vs. Indirect Taxes</i> - Contribution to Government Revenues - Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes - GST Council and GST Reforms.	18
Unit II	Goods and Services Tax - Introduction-Meaning - Need for GST- Features of GST - Advantages and Disadvantages of GST - Structure of GST in India- Dual Concepts – SGST – CGST - IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017- Implications of GST	18
Unit III	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover, Input Tax and Output Tax. Concept of Supply - Composite and Mixed Supplies - Inter-State Supply and Intra-State Supply - Zero-Rated Supply -Composition Levy.	18
Unit IV	Time of Supply of Goods and Services - Value of Taxable Supply. Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	18
Unit V	Levy and Collection under the Integrated Goods and Services Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax - Determination of Nature of Supply - <i>Place of Supply of Goods or Services.</i>	18
Total Contact Hrs		90

***Italicized texts are for self study**

Pedagogy:

Direct Instruction, Digital Presentation
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Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play)
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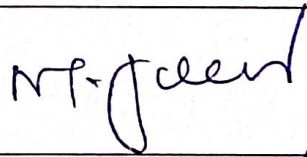
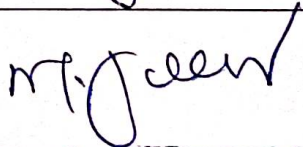
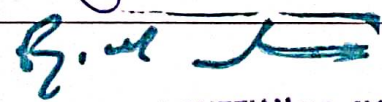
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes	Taxmann Publications Private Limited,	Current edition

			Mumbai	
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1	Balachandran, V.	Indirect Taxation	Sultan Chand and Sons, New Delhi	2017
2	Mittal, J.K.	Law Practice and Procedures of Service Tax	Jain Book Agency, New Delhi	2017
3	RadhaKrishnan, R.	Indirect Taxation.	Kalyani Publishers, New Delhi	2017
4	Sethurajan	Indirect Taxation including Wealth Tax	Speed Publications	2017

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Poliacni - 642 001, Coimbatore District.

Programme Code:	B.Com-BI			Programme Title :	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI619			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Commerce, Banking and Insurance Practicals	Semester:	VI
					Credits:	2

Course Objective

To enhance the student's practical exposure in Commerce, Banking and Insurance forms.

Course Outcomes

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

CO Number	CO Statement	
CO1	To prepare payroll, fix a brand name and design a office layout	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO7(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(2)
CO2	To apply for PAN card, passport and to be able to book a railway ticket	PO1(2), PO2(2), PO3(1), PO4(2), PO5(1), PO6(1), PO8(1), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO15(2)
CO3	To draft job related letters and file income tax returns	PO1(3), PO2(3), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(3), PO15(2)
CO4	To enable the students in filling various banking forms	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO15(2)
CO5	To enable the students with the usage of insurance firms	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO9(1), PO10(2), PO11(2), PO12(1), PO13(3), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2
CO2	2	2	1	2	1	1	–	1	1	3	2	1	2	–	2
CO3	3	3	2	2	2	1	–	2	1	3	2	1	3	–	2
CO4	3	2	2	2	2	1	–	2	1	3	2	1	2	–	2
CO5	3	2	2	2	2	1	–	2	1	2	2	1	3	–	2

3 Point Scale – 1, 2, 3

Commerce Oriented:**(15Hrs)**

1. Pay Roll
2. Fixing Brand Name and USP
3. Office Layout
4. Application Letter with Bio-data
5. Letter to Editor
6. Preparation of Income Tax Returns
7. E-Mail
8. Promissory Note
9. Passport Application Form
10. PAN Application Form
11. Enquiry Letter
12. Order Letter
13. Trader Letter to Banker for Status Enquiry

Banking Oriented:**(20Hrs)**

1. Cheque
2. DD Challan
3. Deposit Form
4. Account Opening Form and KYC
5. Loan Application Form
6. Application for ATM cum Debit Card / Credit Card
7. RTGS / NEFT Forms
8. Application for Mobile Banking
9. Application for Net Banking
10. Online Account Opening Form
11. Online Loan Application Form
12. Application for DEMAT Account
13. IMPS Forms
14. Google Pay
16. Banker Reply to Trader for Status Enquiry

Insurance Oriented:**(10Hrs)****I. LIC Forms**

1. Proposal Form
2. Revival Form
3. Loan Form
4. Surrender Form
5. Discharge for Claims Form
6. NEFT Form
7. Request for Policy Surrender/Cancellation
8. Letter for Policy Loan

II. GIC Forms

1. Proposal Form for Motor Vehicle
2. Claim Form for Motor Vehicle

3. Letter to Fire insurance Company intimating damage of property

Total Hours: 45

NOTE:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both internal and external examiners.

2. Distribution of Marks:

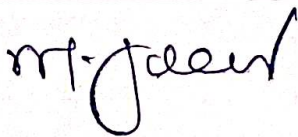
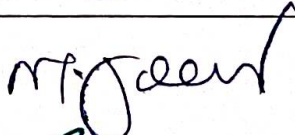
End of Semester : 60 (Record 10 and Practical 50)
Continuous Assessment : 40 (Record 10 and Practical 30)

Pedagogy:

Direct Instruction, Digital Presentation

Assessment Methods:

Test, Seminar, Assignments, Record Note

Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D., PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com – BI			Programme Title :	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6S1			Title	Batch:	2026-2029
Lecture Hrs. or Practical Hrs.	2	Tutorial Hrs./Sem.	-	SEC IV :Naan Mudhalvan: Mutual Funds in India	Semester:	VI
					Credits:	<u>1</u>

Course Objective

To expose the students to the Mutual Funds in India and its practices.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To introduce the concept of mutual fund.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	To outline the types of mutual fund.	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO3	To apply the various techniques in choosing mutual fund .	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO4	To equip the students to analyze Mutual Funds Industry in India.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO5	To evaluate Growth Patterns and Prospects of Mutual Fund Industry.	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(2), PO12(1), PO13(1), PO14(1), PO15(2)

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2	2	1	2	-	-	2	1	2	1	-	1	-	1
CO 2	3	2	2	1	2	-	-	2	1	2	1	-	1	-	1
CO 3	3	2	3	2	3	1	-	3	1	2	1	-	1	1	1
CO 4	3	2	3	2	3	1	-	3	1	2	1	-	1	1	1
CO 5	3	2	3	2	3	1	-	3	1	2	2	1	1	1	2

3 Point Scale – 1, 2, 3

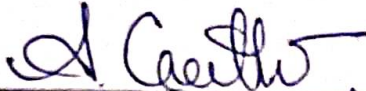
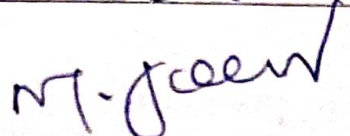
Units	Content	Hours
Unit I	Mutual Funds – Origin - Meaning - Growth of Mutual Funds – Fund Units Vs Shares - Types of Mutual Fund Schemes – Systematic Investment Plan and Non-Systematic Investment Plan. – New Fund Offering (NFO) - Systematic Withdrawal Plan (SWP).	6
Unit II	Mutual Funds in India – UTI Mutual Fund -SBI Mutual Fund, Other Mutual Funds – Mutual Funds Industry in India.	6
Unit III	Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund	6
Unit IV	– Risk in mutual Fund Schemes - Advantages of Mutual Funds - Role and Function of AMFIs.	6
Unit V	Size and Growth Patterns of Mutual Funds – Prospects of Mutual Fund Industry - Organization of the Fund- Operation of the Fund – Net Asset Value – Personal Financial Planning.	6
Total hours		30

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.K. Avadhani	Marketing of Financial Services	HimalayaPublishing House, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.Gorden and Natarajan	Emerging Scenario of Financial Services	Himalaya Publishing House, New Delhi.	2016
2	Fredman and Wiles:	How Mutual Funds work	Prentice Hall of India	2017
3	K.G. Sahadevan and M.Thripairaju	Mutual funds, data Interpretation and Analysis	Prentice Hall of India	2018

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 DR. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com - BI			Programme Title:	Bachelor of Commerce – Banking and Insurance	
Course Code:	26UBI6S2			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC IV: Naan Mudhalvan: Basics of Finance and Fintech	Semester:	VI
					Credits:	<u>4</u>

Course Objective

To input the basic knowledge of basics of Finance and Financial technology

Course Outcomes

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

CO Number	CO Statement	
CO1	To understand the basic of finance and Fintech Industry	PO1(3), PO2(2), PO3(1), PO4(1), PO5(2), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO15(1)
CO2	To provide practical exposure on Fintech Hubs in India	PO1(3), PO2(2), PO3(2), PO4(1), PO5(3), PO6(1), PO8(2), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO3	To apply the concept of other areas of FinTech industry	PO1(3), PO2(3), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO4	To measure the association of relationship between Fintech industries in India and other countries.	PO1(3), PO2(3), PO3(3), PO4(3), PO5(3), PO6(1), PO8(3), PO9(1), PO10(2), PO11(1), PO13(1), PO14(1), PO15(1)
CO5	To equip the students by deploying various role in Finance and Fintech industry.	PO1(3), PO2(3), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(2), PO10(2), PO11(2), PO12(1), PO13(1), PO14(1), PO15(2)

Mapping

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	1	1	2	-	-	2	1	2	1	-	1	-	1
CO2	3	2	2	1	3	1	-	2	1	2	1	-	1	1	1
CO3	3	3	3	2	3	1	-	3	1	2	1	-	1	1	1
CO4	3	3	3	3	3	1	-	3	1	2	1	-	1	1	1
CO5	3	3	3	2	3	1	-	3	2	2	2	1	1	1	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Fin Tech : Introduction - Importance of Fin Tech -Understanding Fin Tech - The Financial Services Value Chain - Traditional Practices - The Advent of Fin Tech – Pay Tech	6
Unit II	InvesTech – Lending Tech – Reg Tech - Fintech Hubs - The History of Fintech in India - Emerging Technologies - Regulatory Concerns	6
Unit III	Banking (Bank Tech): Loan Origination and Servicing - Social media-based profiling - Dynamic Credit Rating - Risk Management - Underwriting - Credit Counsellor Robots - Data Science for Cross Selling	6
Unit IV	Payment (Pay Tech) Technologies: Hybrid Lending Products - Individual Payments - Alternate Finance - Digital Wallets - Credit Card Innovations - M-Pesa – Cyber security	6
Unit V	Other Areas of Fin Tech: P2P Lending – Wealth Tech – Tax Tech – Reg Tech - Data-driven Finance - Data Sharing - Artificial Intelligence and Machine Learning - RPA / DPA platform(s) such as UI Path, Pega, Automation Anywhere and Blue Prism. Open APIs, mobile banking, and recent AR/VR/MR-based innovations in Fin Tech.	6
	Total Contact Hrs	30

****Italicized texts are for self study***

Pedagogy:

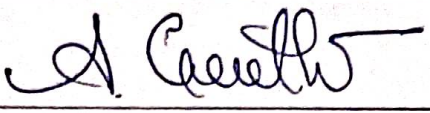
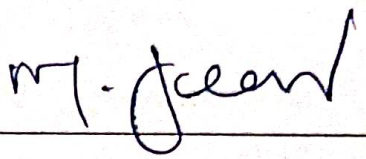
Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task (GD/ Roll Play /APS)

Weblinks for Materials:

1. <https://emasters.iitk.ac.in/course/masters-in-fintech-and-financial-management#faq>
2. http://kb.naanmudhalvan.in/images/3/3b/KTC_NSE.pdf

Course Designed by	Ms.A.Gomathi	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	

Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Programme Code:	B.Com BI			Programme Title:	Bachelor of Commerce - Banking and Insurance	
Course Code:	26UBI6AL			Title	Batch:	2026-2029
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	Service Marketing	Semester:	VI
					Credits:	2

Course Objective

To enable the students to gain knowledge about Services Marketing

Course Outcomes

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

CO Number	CO Statement	
CO1	To understand about services marketing	PO1(3), PO2(2), PO3(2), PO4(1), PO5(2), PO6(1), PO8(2), PO10(1), PO11(1), PO12(1), PO13(1), PO15(1)
CO2	To understand about the 7 P's of marketing	PO1(3), PO2(2), PO3(2), PO4(2), PO5(2), PO6(1), PO8(2), PO10(1), PO11(1), PO12(1), PO13(1), PO15(1)
CO3	To Apply the quality dimensions in services marketing	PO1(3), PO2(2), PO3(3), PO4(2), PO5(3), PO6(1), PO8(3), PO9(1), PO10(1), PO11(1), PO12(1), PO13(2), PO15(2)
CO4	To Analyse the service marketing strategies in different services	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(2), PO11(2), PO12(1), PO13(2), PO14(1), PO15(2)
CO5	To evaluate the e-services marketing	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO8(3), PO9(1), PO10(3), PO11(2), PO12(1), PO13(2), PO14(1), PO15(3)

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PO1 3	PO1 4	PO1 5
CO 1	3	2	2	1	2	1	-	2	-	1	1	1	1	-	1
CO 2	3	2	2	2	2	1	-	2	-	1	1	1	1	-	1
CO 3	3	2	3	2	3	1	-	3	1	1	1	1	2	-	2
CO 4	3	2	3	3	3	2	-	3	1	2	2	1	2	1	2
CO 5	3	2	3	3	3	2	-	3	1	3	2	1	2	1	3

3 Point Scale – 1, 2, 3

Unit	Content	Hours
I	Introduction to Services Marketing: Introduction to services and service Marketing: - Meaning and Definition – Nature and Scope – characteristics – Challenges and issues of service marketing- Classification of services – Marketing Mix in service marketing: Role of 7 P's	10
II	Quality in Services; Importance of Quality in services , Delivering quality service: causes of service – Service quality dimensions	10
III	Service Marketing Strategies : Service Marketing Strategies for Hospitality, tourism and education – Applying technology to service settings – e-services	10
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book:

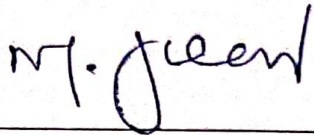
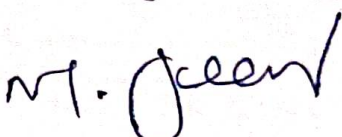
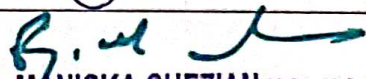
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Anita Agarwal,Rahul Kotian,Tushar Agarwal, Vijayalakshmi Kannan	E-Commerce and Digital Marketing	Himalaya Publishing House Edition	2016.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS / EDITION	YEAR OF PUBLICATION
1.	Ian Dodson	The Art of Digital Marketing	Wiley Publication	2016
2.	Siman Kingsnorth	Digital Marketing Strategy	Kogan page	2019
3.	Nitin Kamat, Chinmay Nitin Kamat,	Digital Marketing	Himalaya Publishing House	2018

4.	Seema Gupta	Digital Marketing	Mcgraw Hill	2020
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Course Designed by	Dr.M.Jeeva	
Verified by HoD	Dr.M.Jeeva	
Approved by Chairman- Academic Council	Dr. R. Manicka Chezian	 Dr. R. MANICKA CHEZIAN M.Sc.,M.S.,Ph.D. PRINCIPAL i/c

Nallamuthu Gounder Mahalingam College
Pollacini - 642 001, Coimbatore District.