



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

PROGRAM NAME

B.Com. (Banking & Insurance)



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

2018-2019



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SYLLABUS

Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAICT304	CORE -VIII BUSINESS LAW			4	3

OBJECTIVE:

To make students to understand the legal procedures in creating contracts.

COURSE OUTCOMES:

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

CO 1 Remember the laws relating to contract

CO2 Understand the various legal contracts that a business entity can take and their relative advantages and disadvantages

CO 3 Apply the legal aspects relating to performance and discharge of contract.

CO 4 Analyse the suitable strategies relating to contract of indemnity and guarantee.

CO5 Evaluate the essentials of hire purchase agreement and its implications to develop a suitable operational framework.

UNIT- I

Introduction-sources of law- Law of contract- Essential elements of valid contract - types of Contracts - offer - acceptance - Void Agreement.

UNIT- II

Consideration – Types – essentials – exceptions - capacity to contract - contingent contract persons disqualified by law.

UNIT- III

Performance of contract- modes of performance- quasi contract- discharge of contract- modes of discharge- remedies for breach of contract.

UNIT- IV

Contracts of indemnity and guarantee- rights of indemnity holder- rights and liabilities of surety – Bailment and pledge - Contract of agency – Creation of agency- Termination of agency.

UNIT- V

Sale of Goods Act- Contract of Sale – Essentials - Sale and Agreement to sell- Conditions and Warranties – Distinction – situations when conditions to be treated as warranty – Implied Conditions – Implied Warranties – Caveat Emptor.

TEXT BOOK:

N.D.Kapoor, “Business law”, Sultan Chand and Sons, 2017, New Delhi.

BOOKS FOR REFERENCE:

1. A.K.Singhal, Anil Kanwa Surekha Rathi, “A text book of Business law”, Vayu Education of India, New Delhi.
2. Kavitha Krishna Murthi, “Business law”, Global vision publishing house, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAIAT305	ALLIED III: OFFICE MANAGEMENT AND BUSINESS COMMUNICATION	CIA: 25	ESE: 75	6	4

OBJECTIVE:

To acquaint students with knowledge on the management of office and formal communication skill in business.

COURSE OUTCOMES:

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

- CO1 Remember the principles and functions of office management.
- CO2 Understand the mechanism of filling and indexing of office documents.
- CO3 Apply the modern communication methods in drafting business letters
- CO4 Analyze the mechanism of business correspondence and its implications.
- CO5 Create Agenda and minutes of the company meetings.

UNIT- I

Office – Functions of modern office and importance of an office, elements of office management, qualifications of office manager, Role of office manager – Office layout – principles, steps in preparing office layout.

UNIT-II

Filling and Indexing – merits and demerits – types – office machines and equipments.

UNIT-III

Business Communication – Meaning – Importance – Modern Communication Methods – Business Letters – Essentials of effective Business Letter – Layout. Trade Enquiries - Orders and executions, complaints and adjustments – Sales Letter – Collection Letter – Circular Letter.

UNIT-IV

Banking Correspondence – Insurance Correspondence - Agency Correspondence – Company secretarial correspondence.

UNIT-V

Preparation of Agenda , Minutes – Application Letters – Preparation of resumes – Interview - Types of Interview.

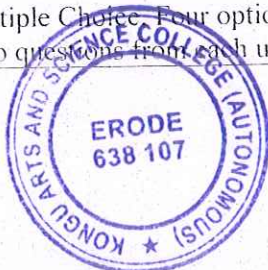
TEXT BOOK:

- B.N. Tandon, "Office Management and Commercial Correspondence", S.Chand and Company Ltd., 2002, New Delhi. (Unit I, II, III)
- MS Ramesh & C.C Pattenshetti, "Business Communication", R.Chand & Co., 2003 New Delhi. (Unit IV, V)

BOOKS FOR REFERENCE:

- T.Ramasamy, "Office Management", Gold books publishing house, 2012.
- Dr.V.Balachandran, Dr.V.Chandrasekaran, "Office Management", Tata McGraw Hill Publishing Company Ltd., 2009, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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Sem.	Course Code	Course Name	Total Marks: 75		Hours Per Week	Credits
			CIA: -	ESE: 75		
III	17UAIN306	NON MAJOR ELECTIVE I E-COMMERCE			2	2

OBJECTIVE:

To give conceptual knowledge about advertising and sales promotion techniques to build on strong consumer relationship.

COURSE OUTCOMES:

At the end of the course students will be able to

CO1 Remember the concepts of e-commerce technology and its perspectives.

CO2 Understand the growth and evolution of e-commerce adoption in India.

CO3 Apply the e-commerce framework in business.

CO4 Analyze the applications of e-business and e-learning

CO5 Evaluate the usage of e - payment and e - money system.

UNIT I

e-Commerce – Meaning – E-commerce in India – Traditional Commerce Vs E-Commerce – Advantages – Myths.

UNIT II

Evolution and growth of e-commerce – impact of internet on business performance - driving force of e-commerce – Internet usage – Future of e-commerce in India.

UNIT III

Classifications of e-commerce – business to business electronic commerce – models in B2B – B2C – C2C – B2G – intraorganisa tional e-commerce.

UNIT IV

E-commerce framework – anatomy of e-commerce – applications - e- Banking – e-Learnig – employment placement and job market.- e –tailing and online publishing.

UNIT V

Electronic payment system – traditional payment system – internet based payment system – essential requirements of e –payment system. E-Money– benefits – different types – properties.

TEXT BOOK:

Dr. K. Abirami Devi & Dr. M. Alagammai, “ E-Commerce”, Margham Publishers, 2012, Chennai

BOOKS FOR REFERENCE:

1. David Whistley “e-commerce Strategy, Technology and Applications”, TATA Mc Graw Hill Publishing Company Ltd., 2010, New Delhi.
2. Dr. C.S. Rayudu “E-Commerce E-Business”, Himalaya Publishing House, 2009, Chennai.
3. Nidhi Dhawan, “Introduction to e-commerce”, Internatyional Book House P. Ltd., 2010, New Delhi
4. Jibitesh Mishra, “e-Commerce”, Macmillan Publications, 2011, New Delhi.

QUESTION PAPER PATTERN
SECTION - A
5 x 15 = 75 Marks (Either or choice) Two questions from each unit



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Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
IV	17UAICT401	CORE IX CORPORATE ACCOUNTING - II	CIA: 25	ESE: 75	6	4

OBJECTIVE:

To develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards.

COURSE OUTCOMES:

At the end of the Course, Students will be able to

- CO 1 Remember the accounting procedures for amalgamation and absorption methods.
- CO2 Understand the external and internal reconstruction framework of companies.
- CO3 Apply the norms and regulations of banking companies as per Banking Regulation Act.
- CO4 Analyze the financial statements of Insurance companies as per IRDA regulations.
- CO5 Evaluate the legal requirements and preparation of consolidated balance sheet of holding company.

UNIT - I

Amalgamation – nature of merger – nature of purchase - Absorption

UNIT - II

Reconstruction: External Reconstruction – Internal Reconstruction (Reduction of Share Capital).
Liquidators Final Statement of Accounts.

UNIT - III

Banking Companies – Preparation of Various Schedules and Final Accounts.

UNIT - IV

Insurance Companies – Life Insurance and General Insurance - Preparation of final accounts with Schedules.

UNIT - V

Holding Companies – Legal Provisions- Preparation of Consolidated Final Statements – Accounts of Electricity Supply Companies (Including Railways / Public Utilities)

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:


T.S.Reddy & Dr. A.Murthy, "Corporate Accounting", Margham Publications, Chennai, 2016.

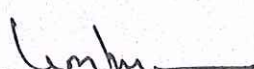
BOOKS FOR REFERENCE:

1. R.L.Gupta and M.Radhaswamy, "Company Accounts", Sulthan Chand and Sons, 2014, New Delhi.
2. Maheswari, "Corporate Accounting", Vikas Publishing House, 2012, New Delhi.
3. Shukla M.C.Grewal T.S.Gupta and S.L , "Advanced Accountancy", S.Chand and Company, 2010, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit




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Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
IV	17UAICT403	CORE-XI PRINCIPLES AND PRACTICE OF E-BANKING AND INSURANCE	CIA: 25	ESE: 75	4	4

OBJECTIVE:

To provide basic knowledge on e-banking functions and insurance..

COURSE OUTCOMES:

- CO1 Remember the electronic banking procedures and implications
 CO2 Understand the online banking technology and its updation procedures.
 CO3 Apply the concepts of Insurance and Re- insurance policies and procedures as per IRDA Guidelines.
 CO4 Analyze the macro and micro insurance policies with IRDA Guidelines.
 CO5 Evaluate the concept of privatization, self regulation and installation of Corporate Governance.

UNIT- I

Electronic Banking: Traditional Banking Vs. E-Banking-Facets of E-Banking - E-Banking transactions - truncated cheque and Electronic cheque – credit card – debit card – smart card – constraints in e-banking.

UNIT - II

Online Banking: Introduction - concept and meaning- the electronic delivery channels- need for computerization- Automatic Teller Machine(ATM) – ATM with cash deposit system, Electronic Fund Transfer(EFT)- uses -Computerization in clearing houses - Tele-banking - Real Time Gross Settlement(RTGS), M-Banking.

UNIT- III

Insurance pricing objectives – Insurance rating methods – calculation of premium – methods of loading – classification of expenses – payment of premium – rate making.

UNIT - IV

Policy servicing – nomination and assignment – alterations – revival – policy loans – surrender value and paid up value- issue of duplicate policy – lost policies. Channels of distribution- Insurance intermediaries and their functions.

UNIT - V

Indian insurance industry – reforms in Indian Insurance sector – Liberalisation and its implications – Major players in Indian Insurance Industry – future trends in Indian insurance Industry – Bancassurance – advantages – models.

TEXT BOOK :

- 1.Jyotsna Sethi, Nishwan Bhatia, “Elements of Banking and Insurance”, PHI Publications 2007, New Delhi.

BOOKS FOR REFERENCE:

1. Neelam C.Gulati, “Banking and Insurance- Principles and Practice”, Excel Books, 2011, New Delhi
 2 .N.K Sharma, “Insurance theory and practice”, DND Publications 2012,

QUESTION PAPER PATTERN		
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Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
IV	17UAIAT405	ALLIED - IV BUSINESS ECONOMICS	CIA: 25	ESE: 75	6	4

OBJECTIVE:

To enable the students to know the fundamental concepts of business economics and understand the utility analysis, production and cost concepts, Market structure and distribution

COURSE OUTCOMES:

CO1 Remember the basic theories of business economic definition and economic systems

CO2 Understand the determination of the demand and supply for a good in a competitive market and explain how that demand and supply together determine equilibrium price.

CO3 Apply the different market structures and the implications of the degrees of competition in a market on firms pricing and output decisions.

CO4 Analyse the different costs in the production and study the long run and short run relationship of costs as well as of wages, interest and profit in day to day running of business.

CO5 Evaluate the marginal productivity theory of distribution and its profitability.

UNIT- I

Meaning, definition – Nature and scope of business economics – Distinction business economics and Economic theory – objectives of business firm – decision making- objectives the firm- decision making in business – relationship of business economics with other discipline.

UNIT-II

Utility analysis – concept of utility – Law of diminishing marginal utility - nature of demand – determination of demand – Law of Demand – Elasticity of demand – Indifference curve Analysis – consumer surplus

UNIT-III

Production – factors of production – Law of diminishing returns – Law of returns to scale – Cost concepts – cost curves- Revenue – Revenue curves

UNIT-IV

Pricing under perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly – Price discrimination

UNIT-V

Theory of distribution – Marginal productivity of distribution – Ricardian theory of rent – Theory of wages – Keynes liquidity theory of preference – theory of profits

TEXT BOOK:

1. Dr.S.Sankaran – Business economics – Margham publication, Chennai

BOOKS FOR REFERENCE:

1. Bose & A.Marimuthu, Introduction of Micro Economics – Himalaya Publication, Mumbai

2. R.L.Varsheny and Maheswari – Managerial economics Sultan & Chand , New Delhi.

3. R.Cauvery, Managerial economics – sultan & chand , New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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Sem.	Course Code	Course Name	Total Marks: 75		Hours Per Week	Credits
			CIA: 30	ESE: 45		
IV	17UAISP407	SKILL BASED -II BUSINESS APPLICATION SOFTWARE-I	CIA: 30	ESE: 45	3	3

OBJECTIVE:

The successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel

COURSE OUTCOMES:

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

CO1 Remember the mechanism of editing multiple documents.

CO2 Understand the bulletin work and replacing the misspelled word easily.

CO3 Apply the mechanism of mail merge easily to creating a letter document format and merging to multiple people.

CO4 Analyze the appropriate design of cheque book and resume wizard.

CO 5 Evaluate the multiple data by using Excel formulas

MSWORD AND MS EXCEL**MS Word**

1. Create the front page of a News Paper and Change a paragraph into two or more columns.
2. Type a document and perform the following:
 - i. Insert bullets (or) numbering format into a document.
 - ii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:

EMP-no, EMP-name, designation, department, experience, salary package.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average, result and save it. (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen's.



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Sem.	Course Code	Course Name	Total Marks: 75		Hours Per Week	Credits
			CIA:	ESE: 75		
IV	17UAIN406	NON MAJOR ELECTIVE II BUSINESS COMMUNICATION	-	75	2	2

OBJECTIVE:

To impart knowledge on business communication

COURSE OUTCOMES:

- At the end of the course, students will be able to
- CO1 Remember basic communication skills to enhance business.
- CO2 Understand the drafting of various business letters.
- CO3 Apply of mechanism of preparing quotations for supply orders.
- CO4 Analyze collection letters and circulars to enhance business models.
- CO5 Evaluate the credit sources and inform the customers about their status of credit.

UNIT - I

Business Communication: Meaning –Role of Communication in business- Elements - Process.

UNIT- II

Channels of Communication – external –outward and inward – internal – vertical – horizontal – Consensus- informal Channels- Grapevine.

UNIT- III

Enquiries –Quotations –Letter of Complaint- Adjustment Letters- Types of Adjustment Letters.

UNIT- IV

Collection Letters –Stages in collection letter - Structure of a Sales Letters – follow up letters - Circular Letters.

UNIT- V

Sources of credit information – status enquiries and replies – informing the customer – credit in sales campaign.

TEXT BOOK:

1. Urmila Rai & S.M. Rai, "Business Communication", Himalaya Publishing House, 2016, Mumbai.

BOOKS FOR REFERENCE:

1. Dr.V.K. Jain & Dr. Om Prakashbiyani, " Business Communication", S.Chand, 2015, New Delhi.
1. Rajendra Pal Korahill, " Essentials of Business Communication", Sultan Chand and Sons, 2016, New Delhi,
2. Kathiresan, Dr. Radha, "Business Communication", Prasanna Publishers & Distributors, 2015, Chennai.

QUESTION PAPER PATTERN
SECTION - A
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(Either or choice) Two questions from each unit



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ACTIVITIES

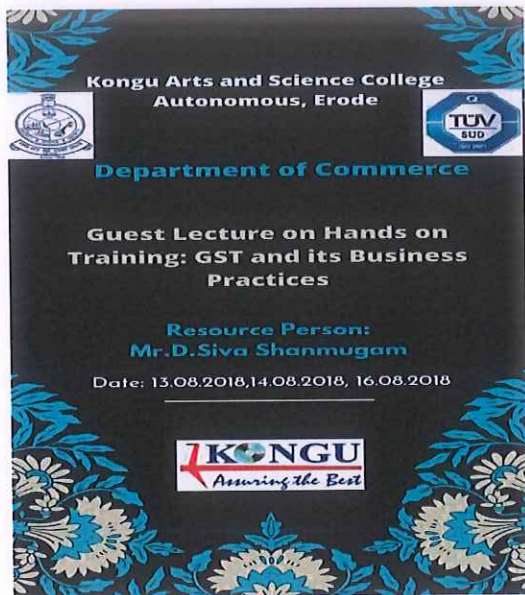


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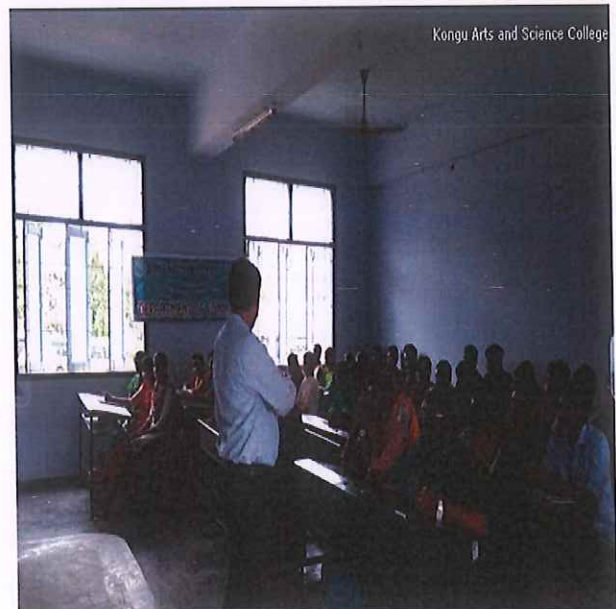
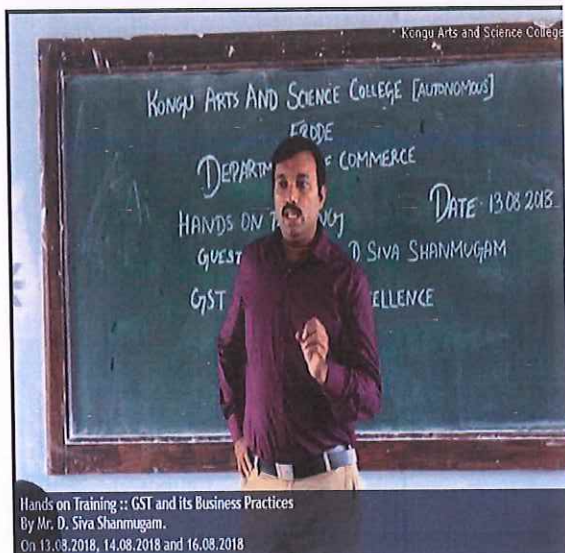
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DEPARTMENT OF COMMERCE

Guest Lecture on Hands on Training-GST and its Business Practices Report-13,14,16 August 2018



A Guest lecture on Hands on Training- GST and its Business practices was conducted from 13.08.2018 to 16.08.2018. The aim of the program was to explore value-added tax levied on most goods and services sold for domestic consumption. Mr.D.Siva Shanmugam, was the resource person. The resource person explored the recent trends in GST and its business practices and clarified the doubts of the participants.



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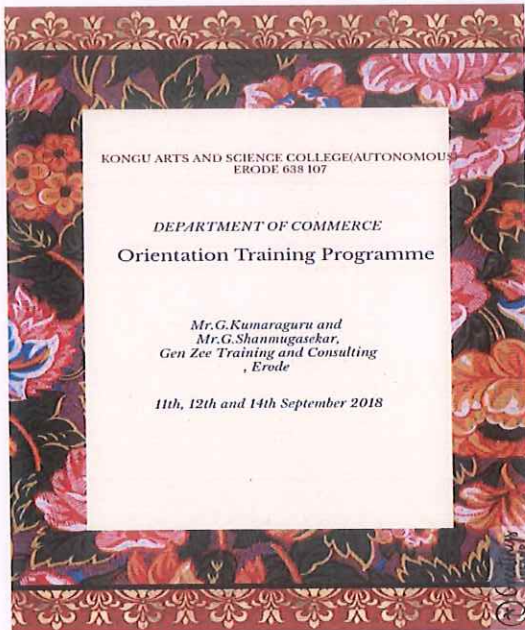


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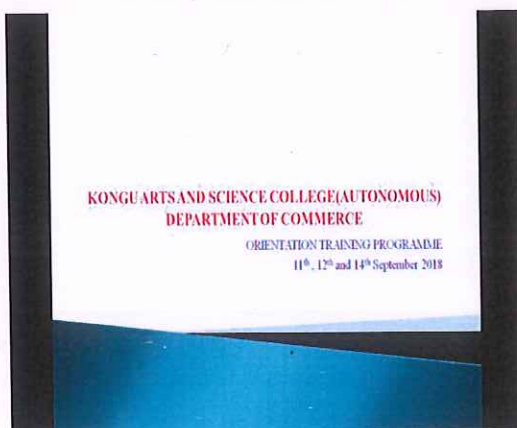



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DEPARTMENT OF COMMERCE
Orientation Training Programme



The Orientation Training Programme was conducted on 11th, 12th and 14th September 2018. The entire programme was focussed on Orienting the students towards the “BRIDGE GAP” between their expectation and the reality. Mr.G.Kumaraguru and Mr.G.Shanmugasekar, Gen Zee Training and Consulting, Erode was the resource persons.




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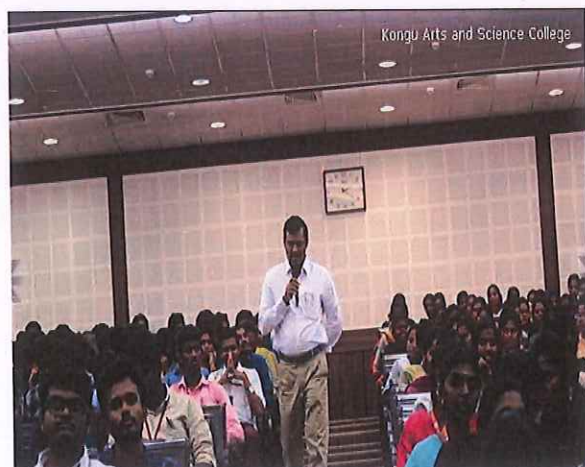
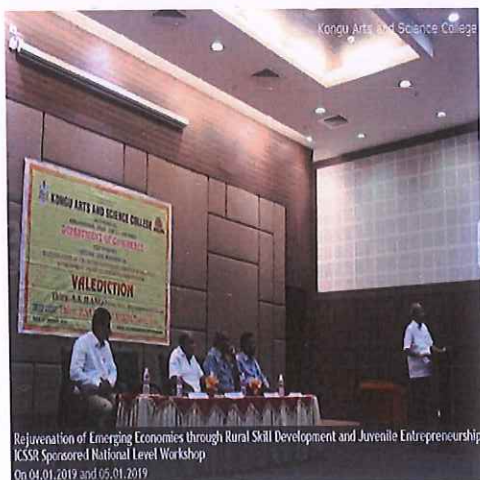
DEPARTMENT OF COMMERCE

Rejuvenation of Emerging Economics through Rural Skill Development and Juvenile Entrepreneurship – 04, 05

January 2019

The ICCSR sponsored National Workshop on Rejuvenation of Emerging Economics through Rural Skill Development and Juvenile Entrepreneurship was conducted on 04.01.2019 & 05.01.2019 . The aim of the program was to kindle the young minds in the emerging economics in rural skill development and to come up with innovative start ups. CA. M. Sathya kumar, Chartered Accountant was the resource person. The resource person explored the emerging trends in Rural Skill Development and Juvenile Entrepreneurship and clarified the doubts of the participants.

ORGANISING COMMITTEE	PROGRAMME SCHEDULE
CHIEF PATRON THIRU A.K.ALAGAO Vice-Chancellor PATRON Dr. S. RAMAN Professor CONVENER Dr. R. M. KESAVASWAMY Assistant Professor & Head CO-CONVENERS Dr. M. Jayashilpi Dr. D. Anbarupa ORGANISING SECRETARY Dr. R. Madhan MEMBERSHIP COMMITTEE MEMBERS Mr. P. Sathyanarayana Mr. A. Sathya Mr. K. Suresh Mr. C. Karthika Mr. M. Ravi Mr. T. Manojkumar Ms. M. Sathya	Date: 04-05-2019 Technical Session - I Entrepreneurship: Key Start to Succeed! Strategy Development Dr. M. SATHYA KUMAR Chartered Accountant Chennai, Tamil Nadu Dr. D. RAM KRISHNAN Assistant Director of Research St. Joseph's College of Commerce Management Bangalore, Karnataka Dr. R. VALLABHAR Assistant Director Rural Skill Development National, Coimbatore Tamil Nadu Date: 05-01-2019 Technical Session - II Government Support for Entrepreneurship Dr. P. S. ARAS Assistant Professor Department of International Business, Pondicherry University, Puducherry Dr. M. SATHYA Assistant Professor of Commerce, K.V.V. in Paluppani College, (Autonomous), Paluppani, Pudukottai, Tamil Nadu. Dr. A. P. RAJESH Assistant Director District ICSSR, Bangalore Institute, Coimbatore, Tamil Nadu. For Further Details Contact Mobile Number: 932800011 / 9824154948 Landline Number: 0424-292826



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