



KONGU ARTS AND SCIENCE COLLEGE

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

ERODE – 638 107

B.Com (Banking & Insurance)



KONGU ARTS AND SCIENCE COLLEGE

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2019-2020



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SYLLABUS

Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
V	17UAICT501	CORE PAPER –XIII COST ACCOUNTING	CIA: 25	ESE: 75	6	4

OBJECTIVE

To acquaint the students with concepts and methods involved in cost accounting, book keeping systems and cost ascertainment.

COURSE OUTCOMES

On completion of this course the students will be able to

CO1 Remember the cost concepts and able to prepare cost sheets.

CO2 Understand various levels and able to find out value of closing stock after material issued.

CO3 Apply the methods of labour turnover and system of wage payment.

CO4 Analyse the allocation, apportionment and absorption methods.

CO5 Evaluate the contract and process accounts.

UNIT – I

Cost accounting – Meaning, objectives and advantages of cost accounting – Difference among financial, Cost and Management accounting – Characteristics of an ideal costing system. Elements of cost – cost classification – methods and types of cost. Role of a cost accountant – Preparation of cost sheet – Tenders.

UNIT - II

Materials – Objectives/Need for material control and techniques. Various levels – reorder, minimum, maximum and average stock level – EOQ. Features of ‘ABC’ analysis. Stores control – types of stores. Methods of valuing materials issues – FIFO, LIFO, Simple Average and weighted average.

UNIT – III

Labour – Labour turnover – Causes – Methods – Replacement method – Separation method – Flux method. Remuneration and Incentive – system of wage payment – time and piece rate – Taylor’s differential and Merrick’s multiple piece rate system, Halsey and Rowan plan.



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UNIT - V

Methods of costing - Contract costing - Features of Contract Accounts. Process costing - Features of process costing - Process losses - Waste, Scrap, Normal process loss, Abnormal process Loss and Abnormal Gain.

Note : Distribution of marks: Theory - 20% and Problems- 80%

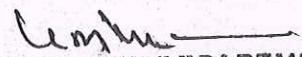
TEXT BOOK

S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, 25th Edition 2016.

BOOKS FOR REFERENCE

1. S.N. Maheswari, Cost and Management Accounting, Sultan Chand Publications, New Delhi. Revised Edition 2016.
2. T.S.Reddy & Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai. Revised Edition 2017.

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
V	17UAICT502	CORE XIV DIRECT TAXES	CIA: 25	ESE: 75	6	4

OBJECTIVE

To acquire expert knowledge of practical and procedural aspects relating to Income tax Law and Practice.

COURSE OUTCOMES

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

- CO 1 Remember the scope of income of residents.
- CO 2 Understand the provisions relating to salary income and house property income.
- CO 3 Apply the provisions to evaluate business and professional income.
- CO 4 Analyze the deductions under gross total income.
- CO 5 Evaluate the aggregate income and tax liability of individual.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Capital Gains

UNIT IV

Income from Other Sources– Deductions from Gross Total Income

UNIT V

Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability .

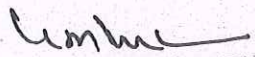
NOTE: Distribution of Marks between theory and problem shall be 20% and 80% respectively.




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2. Vinod K Singhania & Kapil Singhania, Direct Taxes Law and Practice. Taxmann's Publications, 2019, New Delhi.
3. Dr H C Mehrotra & Dr S P Goyal , Income Tax Law and Accounts, Sahithya Bhawan Publications, 2019, Agra.
4. Dr R K Jain, Income tax Law and Practice, Sahithya Bhawan Publications, 2019, Agra.

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
V	17UAIET505	ELECTIVE I A.PRINCIPLES AND PRACTICE OF BANK MANAGEMENT	CIA: 25	ESE: 75	4	4

OBJECTIVE

To equip the students with the bank management practices

COURSE OUTCOMES

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

CO1 Remember the role and functions of commercial banks

CO2 Understand the functions of bank management

CO3 understand the lending practices and credit appraisal of banks

CO4 Analyze the importance of Human resource management in banks

CO5 Evaluate the balance sheet of banks

UNIT I

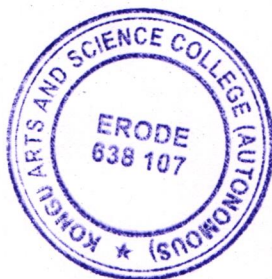
Overview of Commercial Banking in India – Role and Functions of Commercial Banks – Banking Sector Reforms and their Implications on Indian Banking Sector – Changing Role of Indian Banks – Reforms and Restructuring of Bank Management – Management of Private Sector Banks and Public Sector Banks – Management of Banks in Rural Areas.

UNIT II

Functions of Bank Management – Planning, Organising, Directing, Coordinating, Controlling – Hierarchy of Management and functions at each Level – Strategic Planning in Banks – Budgeting in Banks – RBI and its Role in Bank Management and Regulations.

UNIT III

Credit Management in Banks – Principles of Sound Bank Lending – Loan Policy – Compliance with RBI guidelines – Credit Appraisal and Credit Decision Making – Monitoring and Review of Loan Portfolio – Management of Non-Performing Assets (NPAs) - Credit Risk Management - IBC 2016 concept - Credit Risk Management using Artificial Intelligence.



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UNIT IV

Human Resource Management in Banks – Importance of HRM in Banks– Policies relating to Human Resource Development in India – Selection, Training – Sources of recruitment – Campus Placement- Different levels of management - IBPS- Management of personnel in banking industry.

UNIT V

Bank balance sheet: - Management of Assets and Liabilities in Banks - Profitability and Productivity in banks - Management of large sized Branches and Rural branches. Recent developments and current issues - Problems in bank management in India

TEXT BOOK

P. Subba Rao & P. K. Khanna, (2017), Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai

BOOKS FOR REFERENCE

1. M. Y. Khan, (2017), Indian Financial System, Tata McGraw Hill, Chennai
2. Tannan ML(2017), Banking- Law and practice in India, Indian Law House, New Delhi.
3. Srivastava, Divya Nigam, (2017) , Management of Indian Financial Institutions, Himalaya Publishing House, Mumbai
4. Padmalatha Suresh & Justin Paul, (2017), Management of Banking and Financial Services, Pearson India.

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: 75		Hours Per Week	Credits
V	17UAIST508	SKILL BASED III BUSINESS APPLICATION SOFTWARE - II	CIA: 20	ESE: 55	3	3

OBJECTIVE

After the successful completion of the course the student must be aware of the application of Computer in Business.

COURSE OUTCOMES

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

CO1 Remember the basics of power point terminology and concepts

CO2 Understand the formatting and alignments in MS Power point

CO3 Apply the mechanism of database by creating a suitable data

CO4 Analyze the several functions of MS-Access and able to inbuilt appropriate function suitable for evaluating the data

CO5 Evaluate the sharing data between applications and create complex Reports and Forms

UNIT- I

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

UNIT-II

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

UNIT-III

Microsoft Access: Database Overview - Creating Database – Creating database through Table Wizard – Modifying Table.



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UNIT-V

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

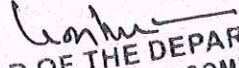
TEXT BOOK

Sanjay Saxena, MS-Office 2010, Vikas Publishing House Private Ltd, 2010, Chennai.


BOOKS FOR REFERENCE

1. Michael Price, Office 2010 in easy steps, Tata McGraw-Hill Edition, 2011, New Delhi.
2. John Walkenbach, Herb Tyson, Michael R. Groh, Faith Wempen and Lisa A. Bucki, MS-Office 2010, Wiley India PVT LTD, 2010, New Delhi.
3. Joyce Cox, Soan Preppernace, MS-Power point 2007, Prentice Hall Pvt Ltd, 2007, New Delhi.
4. Michael .R Grohe, Joseph C. Stockman, Gavin Porvell, Cury N. Prague, Michale R .Irwin, Jeniffer Reardon, MS – Access 2007, Wisley India Pvt Ltd, 2007, New Delhi.
5. Nellai Kannan, MS-Office, Nels Publications, 2010, Chennai.

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 3 = 15 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
V	17UAICT601	CORE XVII MANAGEMENT ACCOUNTING	CIA: 25	ESE: 75	6	4

OBJECTIVE

To acquaint the students with the Concepts and techniques of Management Accounting that facilitate for Managerial Decision Making.

COURSE OUTCOMES

On Completion of this Course, Students will be able to

CO1 Understand the Management accounting concepts and its purpose

CO2 Analyse the various types of ratios

CO3 Evaluate the Concept of working capital.

CO4 Remember the marginal costing techniques.

CO5 Apply the knowledge acquired for preparation of Budgets.

UNIT –I

Management Accounting – Objectives and Scope – Relationship among Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting – Tools of management accounting.

UNIT –II

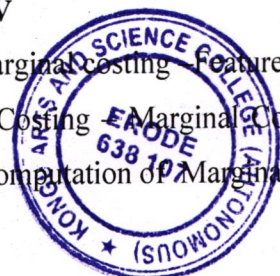
Ratio Analysis – Steps in Ratio Analysis – Importance of Ratio Analysis – Nature – Limitations – Classifications of Ratios – Solvency Ratios - Short term (Liquidity and Turnover ratios) - Profitability Ratios.

UNIT – III

Working Capital –Kinds and Sources of Working Capital - Statement of Working Capital Requirements and its Computations - Difference between Funds flow statement and Cash Flow statement - Preparation of Funds flow statement and Cash Flow statement (AS 3).

UNIT – IV

Marginal Costing – Features of Marginal Costing – Advantages and Disadvantages of Marginal Costing – Marginal Costing and Break Even Analysis – PV Ratio – Margin of Safety – computation of Marginal Cost Statement.



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UNIT – IV

Marginal costing – Features of Marginal Costing – Advantages and Disadvantages of Marginal Costing – Marginal Costing and Break Even Analysis – PV Ratio – Margin of Safety – computation of Marginal Cost Statement.

UNIT – V

Budgeting – objectives of Budgeting – Essentials of Budgetary Control – Classifications of Budgets – Merits and Limitations – Purchase Budget - Cash Budget - Production Budget – Sales Budget – Master Budget - Fixed Budget - Flexible Budget.

Note: Distribution of Marks: Theory 20% and Problems 80%.

TEXT BOOK


S.N.Maheswari, Principles of Management Accounting, Sultan Chand & Sons, 17th Edition Reprint, 2018, New Delhi.

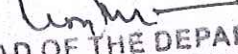
BOOKS FOR REFERENCE

1. T.S.Reddy and Hariprasad Reddy, Management Accounting, Margham Publications, 2000, Chennai.
2. R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publications, 2010, New Delhi.
3. Gupta Shashi K & Sharma R.K, Management Accounting, Kalyani Publishers, 2013, New Delhi.
4. I.M Pandey, Management Accounting, Vikas Publication House Pvt Ltd; Third edition (2010), New Delhi.
5. M.N. Arora, Accounting for Management, Himalaya Publishing House Pvt. Ltd, 2016, Mumbai

QUESTION PAPER PATTERN		
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Sem.	Course Code	Course Name	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
VI	17UAICT603	CORE XIX INDIRECT TAXES			5	4

OBJECTIVE

To aware the students about various indirect taxes levied on goods and services.

COURSE OUTCOMES

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

- CO 1 Remember the nature of taxation system in India.
- CO 2 Understand the strength, threats, opportunities and challenges of GST
- CO 3 Apply the GST law comprehensively in a concise manner.
- CO 4 Analyze the liabilities and input tax credit adjustments in filing GST returns
- CO 5 Evaluate the e-way bills in a clear and lucid manner.

UNIT I

Taxation and Tax System In India : Definition of Tax – Features of tax – Canons of Taxation – Characteristics of Good Tax System in India – Distinguish between direct and indirect taxes- Indirect taxes levied by Central Government and State Governments- Goods and Service Tax (GST): History of GST- Dimensions of GST – GST Bills – Difference between previous tax structure and GST- SWOC of GST in India - Types of GST in India – CGST, SGST, IGST and UTGST – GST rates.

UNIT II

Supply under GST: Meaning of supply - scope of supply - supply in the course of business - time of supply – value of supply - procedure for maintenance of records - furnishing of returns - provisions relating to outward and inward supplies- Provisions relating to levy and collection of GST- Mixed supply – composite supply – aggregate turnover.

UNIT III

Input tax credit – eligibility and conditions for availing input tax credit- exempt supplies- Apportionment of credit and blocked credits - refund of un-utilised input credit tax – Transfer of ITC- Export and Import of Services – Export and Import of Goods – Zero rated supply – refund of taxes in case of zero rates supply.



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UNIT IV

Persons liable for registration – Persons exempt from registration – Notified category of persons – compulsory registration – procedure for registration – procedure for issuance of registration certificate - suo moto registration - cancellation of registration. – Assessment and audit - furnishing of returns- provisions relating to refund of tax – E-way bill: Issue of e-way bill- generating e-way bills – E-way bill format and its provisions.

UNIT V

Customs Act 1962 – Levy and collection of Custom Duty – Appointment of Customs Officer -Detection and Prevention of Illegal Imports and Exports – Valuation of Goods – Imports and Export procedures – Exemptions from Customs Duty – Remission and abatement – Clearance of Goods for Home Consumption.

TEXT BOOK

T S Reddy and Y Hari Prasad Reddy, Business Taxation, Margham Publications, 2019, Chennai.

BOOKS FOR REFERENCE

1. Dr P K Sinha & Dr Sachin u Chavan, Indirect Taxation, Everest Publishing House, 2019, Pune.
2. CA Kamal Garg, Indirect tax Laws, Pooja Law Publishing co., Publications , 2018, New Delhi.
3. Dr. N. K. Jha , CA Baijul Anand Mehta, CA Nishesh Vilekar, Taxation-Indirect taxes - I 2019, Himalaya Publishing House, 2017, New Delhi.
4. V S Datey & Vineeth Sodhani, Indirect Tax Law, Taxmann’s Publication, 2019, New Delhi.

QUESTION PAPER PATTERN		
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Sem.	Course Code	Course Name	Total Marks: 75		Hours Per Week	Credits
VI	17UAISP610	SKILL BASED IV BUSINESS APPLICATION SOFTWARE - II	CIA: 30	ESE: 45	3	3

OBJECTIVE

After the successful completion of the course the student must be aware of the application of Computer in Business

COURSE OUTCOMES

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

CO1 Remember the basics of power point terminology and concepts

CO2 Understand the formatting and alignments in MS Power point

CO3 Apply the mechanism of database by creating a suitable data

CO4 Analyze the several functions of MS-Access and able to inbuilt appropriate function suitable for evaluating the data

CO5 Using tally create the ledger and show the result

(MS PowerPoint, MS Access and Tally)**MS PowerPoint**

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

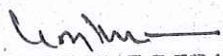
1. Create a Student database with the following Tables:
 - a) Students Personal Details
 - b) Students Mark Details
2. Perform the following:
 - a) Relate the Tables
 - b) Create a query to the students passed in all subjects.
 - c) Create a form and report

Tally

1. Create a Company, display and alter it.
2. Create a Company, Ledger, display, alter the Ledger and show the relevant result.
3. Create a Company, Voucher, display, alter the Voucher and show the relevant result.
4. Create a Company, by using Inventory information and display the stock summary report.



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ACTIVITIES



KONGU ARTS AND SCIENCE COLLEGE (Autonomous)
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DEPARTMENT OF COMMERCE

**Interpersonal Skills and Future Career
Enhancement Programme**
from 17.09.2019 to 19.09.2019

Interpersonal Skills and Future Career
Enhancement Programme from 17.09.2019 to
19.9.2019. CA M.Santhosh Kumar and S.V.Hariprasad
was the resource persons. The aim of the program
was to develop interpersonal skills and to enhance
their skills.

**KONGU ARTS AND SCIENCE COLLEGE
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ERODE
DEPARTMENT OF COMMERCE
Cordially invites you for
*Interpersonal Skills and Future Career
Enhancement Programme*
Resource Person :
CA M.Santhosh Kumar
S.V. Hariprasad
Date : 17.09.2019 to 19.09.2019
Time : 10.00am
Venue : PG Seminar Hall



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