

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College, Vashi.
(Autonomous College)



Syllabus for Approval

Sr. No.	Heading	Particulars
1	Class	T.Y.B.Com.(Banking & Insurance)
2	Eligibility for Admission	S.Y.B.Com.(Banking & Insurance)
3	Title of the Course	T.Y.B.Com.(Banking & Insurance)
4	Passing Marks	Minimum 24 in Semester Exam and 16 in CIA
5	Syllabus and Evaluation	60 Marks for Semester Exam + 40 Marks Continuous Internal Evaluation
6	No. of Years / Semesters	02
7	Level	P.G./ U.G./ Diploma / Certificate (Strike out which is not applicable)
8	Pattern	Yearly / Semester (Strike out which is not applicable)
9	Status	New / Revised (Strike out which is not applicable)
10	To be implemented from Academic Year	From Academic Year 2022-23

Date:

Signature:

Name of BOS Chairperson / Dean: _____

AC- 09/04/2020

Item No- 5.3



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for T.Y.B.Com. Banking & Insurance

Program: B.Com. Banking & Insurance (Honours)

Course: T.Y.B.Com. Banking & Insurance

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2022-23)**

PROGRAMME OUTCOMES OF UNDER GRADUATE PROGRAMME

Commerce graduate will able to:

1. **Disciplinary Knowledge:** Built conceptual foundation and application skills in the area of accountancy, finance, management, research Marketing, Human Resource Management, Business and Corporate Law, economics, Finance, Accounting, Management, Tax, Investment, Insurance, and Banking seeking youth fit for Employment.
2. **Communication Skills:** Communicate Long Standing Unsolved problems in commerce; and to show the importance of commerce in Socio- Economic Development.
3. **Critical Thinking:** Apply the analytical and decision-making skills to various problems appearing in different branches of Commerce and Business.
4. **Problem Solving:** Detect the problem originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation; examine the problem, analyse and synthesize data and derive inferences to comprehend solutions to the problems.
5. **Research related Skills:** Identify, formulate and analyse socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of various branches of Commerce and Business.
6. **Digital literacy:** Use various technical ICT tools for exploring, analysing and using the information for business purposes for global competency.
7. **Analytical reasoning:** Develop disciplinary knowledge and tactical depth-ness, with a broader skill set and encourage them to seek out resolute, innovative solutions for dynamic business.

8. **Moral & Ethical Awareness:** Ascertain Unethical Behaviour, falsification, and manipulation of information in business and managing self and various social systems.
9. **Lifelong Learning:** Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career. Capability to work independently in diverse projects and ensure detailed study of various facets Commerce and Business.
10. **Leadership & Teamwork:** Work effectively with groups and individuals and take lead in implementation of plans in various fields of commerce and its allied sectors.
11. **Environment and Sustainability:** Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

Programme Outcomes:

- To provide in-depth knowledge of different aspects of Banking and Insurance and other financial services
- To train and equip the students with the professional communication skills and professional discipline with which modern banking and insurance is run
- To provide a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organisation
- To develop an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges

Programme Specific Outcomes:

On completion of this course students will be able to:

- Explain, evaluate and interpret the terminology and concepts related to banking, Insurance and Finance.
- Apply fundamental accounting knowledge to analyse and interpret relevant accounting & financial statements.
- Develop management and analytic skills to work with various financial tools, regulatory agencies and global financial markets.
- Analyze financial instruments and investor behavior using standard financial ratios of liquidity, activity, debt, profitability.

B.Com. (Banking & Insurance) Programme
Choice Based Credit, Grading and Semester System
Course Structure
T.Y.B.Com. (Banking & Insurance)
(To be implemented from Academic Year 2022-23)

Course Type	Course Code	Course Title	Weekly Lecture (Hrs.)	Credits	CE	TE	Total
Core	UGBBI501	Financial Reporting & Analysis (Corporate Banking & Insurance)	4	3	40	60	100
Core	UGBBI502	Auditing-I	4	3	40	60	100
Core	UGBBI503	Strategic Management	4	3	40	60	100
Core	UGBBI504	Financial Service Management	4	3	40	60	100
Core	UGBBI505	International Banking and Finance	4	4	40	60	100
AEC	UGBBI506	Research Methodology	4	4	40	60	100
Total			24	20	240	360	600
Core	UGBBI601	Security Analysis and Portfolio Management	4	3	40	60	100
Core	UGBBI602	Auditing-II	4	3	40	60	100
Core	UGBBI603	Human Resource Management	4	3	40	60	100
Core	UGBBI604	Turnaround Management	4	3	40	60	100
Core	UGBBI605	Central Banking	4	4	40	60	100
AEC	UGBBI606	Project Work in Banking & Insurance	4	4	40	60	100
Total			24	20	240	360	600

TYBBI Syllabus

Semester V

Sr. No.	Course Code	Course Title	Module/ Topics	Credit	L/Week
1	UGBBI501	Financial Reporting & Analysis (Corporate Banking & Insurance)	Final accounts of Banking Company Final Accounts of Insurance Company Preparation of Final Accounts of Companies Cash Flow Analysis (Insolvency & Bankruptcy) Introduction to IFRS	3	4
2	UGBBI502	Auditing-I	Introduction to Auditing (Errors & Frauds) Audit Planning, Procedures and Documentation Internal Audit Introduction Auditing Techniques: Vouching and Verification	3	4
3	UGBBI503	Strategic Management	Strategic Management an-overview and Environment Levels of Strategies and Analysis Activating Strategy and Implementation Strategic Evaluation and Control	3	4
4	UGBBI504	Financial Service Management	Introduction to Financial Services Mutual Funds and Insurance Underwriting Factoring and Forfeiting Housing Finance and Consumer Finance Depositories and Pledge	3	4
6	UGBBI505	International Banking & Finance	Fundamental of International Finance International Capital Market Foreign Exchange Markets Risk Management International Banking Operations	4	4

TYBBI Syllabus					
Semester V					
Sr. No.	Course Code	Course Title	Module/ Topics	Credit	L/Week
6	UGBBI506	Research Methodology	Introduction to Research	4	4
			Data Collection and Processing		
			Data analysis and Interpretation.		
			Advanced Statistical Techniques		
			Research Report		

Note:



Courses focusing on Employability/ Entrepreneurship/ Skill Development



Topics related to professional ethics, gender, human values, environment and sustainability



Topics related to local, national, regional and global development needs

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
Core Courses (CC)
UGBBI501 Financial Reporting and Analysis
(Corporate Banking & Insurance)
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis	12
5	Introduction to IFRS	08
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI501	Financial Reporting & Analysis	<p>The Learner will be able to:- The learner will be able to-</p> <ol style="list-style-type: none"> 1. Describe the basic theories of final accounts of banking & insurance companies. [1]* 2. Understand the concept of NPAs and Rebate of bill discounting. [2]* 3. Determine the Value of Non-Performing Assets. [3]* 4. Understand the formats of Final Accounts of banking & Insurance companies. [2]* 5. Differentiate between IFRS and Indian Accounting standards. [4]* 6. Evaluate and prepare Cash flow statements. [5]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p data-bbox="354 321 1360 457">Legal Provisions in Banking Regulation Act, 1949 relating to Accounts. Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio. Bills Purchase and Discounted, Rebate on Bill Discounted.</p> <p data-bbox="354 474 769 506">Final Accounts in Prescribed Form.</p> <p data-bbox="354 527 1360 625">Non – performing Assets and Income from Non – performing Assets. Classification of Advances: Standard, Sub – standard, Doubtful and Provisioning Requirement.</p>
2	Final Accounts of Insurance Company
	<p data-bbox="354 716 1240 789">(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies.</p> <p data-bbox="354 810 1065 842">(b) Final Accounts in accordance with Insurance Legislation</p> <p data-bbox="354 863 1230 936">(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	Preparation of Final Accounts of Companies
	<p data-bbox="354 1035 1273 1115">Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement)</p> <p data-bbox="354 1136 1295 1209">Preparation of Financial Statements as per Companies Act. (excluding cash flow statement)</p> <p data-bbox="354 1230 1247 1314">AS1 in Relation to Final Accounts of Companies (Disclosure of Accounting Policies)</p> <p data-bbox="354 1335 558 1367">Adjustment for –</p> <ol data-bbox="402 1388 1305 1839" style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Prereceived income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases

	<p>9. Unrecorded Sales and Purchases</p> <p>10. Good sold on sale or return basis</p> <p>11. Managerial remuneration on Net Profit before tax</p> <p>12. Transfer to Reserves</p> <p>13. Bad debt and Provision for bad debts</p> <p>14. Calls in Arrears</p> <p>15. Loss by fire (Partly and fully insured goods)</p> <p>16. Goods distributed as free samples.</p> <p>Any other adjustments as per the prevailing accounting standard.</p>
4	Cash Flow Analysis
	<p>Cash Flow Analysis as per AS 3 (Indirect Method Only)</p> <p>*Insolvency and Bankruptcy: Meaning and Introduction of insolvency, Meaning and Introduction of Bankruptcy, Insolvency and Bankruptcy codes, Insolvency and bankruptcy amendments, Insolvency proceedings</p>
5	Introduction to IFRS
	<p>IFRS1-First Time Adoption of International Financial Reporting Standards Objective, Scope, Definitions, First IFRS Financial Statements, Recognition and Measurement, Comparative Information, Explanation of Transition to IFRS, Reconciliations, Interim Financial Reports, Designation of Financial Assets or Financial Liabilities, Use of Fair Value as Deemed Cost, Use of Deemed Cost, Exceptions to Retrospective Application of other IFRS, Exemptions for Business Combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p>IFRS2-Share Based Payment Objective, Scope, Definitions, Recognition, Equity Settled Share Based Payment Transactions, Transactions in Which Services are Received, Treatment of Vesting Conditions, Expected Vesting Period, Determining the Fair Value of Equity Instruments granted, Modifications of terms and conditions, Cancellation, Cash Settled Share Based Payment Transactions, Share Based Payment Transactions in Which The Terms of The Arrangement Provide The Counterparty With A Choice of Settlement, Share Based Payment Transactions in which the Terms of the Arrangement Provide the Entity with a Choice of Settlement, Share Based Payment Transactions Among Group Entities(2009 Amendments) Disclosure.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Describe the basic theories of final accounts of banking & insurance companies.[1]*
2. Understand the concept of NPAs and Rebate of bill discounting.[2]*
3. Determine the Value of Non Performing Assets.[3]*
4. Understand the formats of Final Accounts of banking & Insurance companies.[2]*
5. Differentiate between IFRS and Indian Accounting standards.[4]*
6. Evaluate and prepare Cash flow statements.[5]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	1	3	-
CO2	3	-	-	-	-	-	1	-	-	-	-	1	3	-
CO3	3	-	-	-	-	-	3	-	-	-	-	1	3	-
CO4	3	-	1	3	-	-	1	-	-	-	-	1	3	-
CO5	3	-	1	-	-	-	2	-	-	-	-	-	3	-

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2023-24
Discipline Specific Electives – I
UGBBI502. Auditing-I
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Internal Audit Introduction	15
4	Auditing Techniques: Vouching & Verification	15
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI502	Auditing-I (Introduction, Planning & Techniques)	<p>The learner will be able to -</p> <ol style="list-style-type: none"> 1. Understand the Introduction & detailed concept of auditing. [2]* 2. Identify the appropriate assertions at risk and apply appropriate audit procedures. [1]* 3. Determine Procedures and Documentation of audit planning. [4]* 4. To differentiate between vouching of assets and liabilities and income and expenses. [4]* 5. Anticipate the Concept of Errors & frauds and types of Audit. [6]* 6. Evaluate Statutory Audit, Internal Control & Internal Check, and Evaluation of Internal Audit by statutory auditor. [5]*

Sr. No.	Modules / Units
1	Introduction to Auditing
	<p>Basics–Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing–Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>Errors & Frauds–Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud</p> <p>Principles of Audit–Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p>Types of Audit–Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p>
2	Audit Planning, Procedures and Documentation
	<p>Audit Planning–Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach.</p> <p>Audit Program - Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach</p> <p>Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions/Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books</p> <p>Audit Notebook–Meaning, Structure, Contents, General Information, Current Information, Importance.</p>
3	Internal Audit Introduction
	<p>Test Check-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions.</p> <p>Audit Sampling-Audit Sampling, Meaning, Purpose, Factors in Determining</p>

	<p>Sample Size-Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p> <p>Internal Control- Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.</p>
4	Auditing Techniques: Vouching & *Verification
	<p>Audit of Income-Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p>Audit of Expenditure-Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p> <p>*Audit of Assets Book Debts/ Debtors, Stocks-Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks/Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p>*Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Understand the Introduction & detailed concept of auditing. [2]*
2. Identify the appropriate assertions at risk and apply appropriate audit procedures. [1]*
3. Determine Procedures and Documentation of audit planning. [4]*
4. To differentiate between vouching of assets and liabilities and income and expenses. [4]*
5. Anticipate the Concept of Errors & frauds and types of Audit. [6]*
6. Evaluate Statutory Audit, Internal Control & Internal Check, and Evaluation of Internal Audit by statutory auditor. [5]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	1
CO2	3	-	1	-	-	-	2	-	-	-	-	2	-	2
CO3	3	-	2	-	-	-	2	-	-	-	-	-	-	-
CO4	3	-	-	-	-	-	1	-	-	-	-	1	-	-
CO5	3	-	2	2	-	-	1	-	-	-	-	2	-	2

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
Core Courses
UGBBI503 Strategic Management
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Strategic Management an Overview & Environment	15
2	Levels of Strategies and Analysis	15
3	Activating Strategy and Implementation	15
4	Strategic Evaluation and Control	15
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI503	Strategic Management	The learner will be able to- <ol style="list-style-type: none"> 1. Describe the concept of strategy & strategic management. [1]* 2. Understand the process of strategic management. [2]* 3. Apply knowledge gained in basic courses to the formulation and implementation of strategy. [3]* 4. Analyse the models of strategic management. [4]* 5. Evaluate the corporate level strategies. [5]* 6. Prepare SWOT analysis of an organization. [6]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Strategic Management an Overview & *Environment:
	<p>Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.</p> <p>*Strategic Management Environment:</p> <p>Importance of Politics in Strategic Management, Role of Competition, National and Global Business Environment.</p> <p>Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management, SWOT Analysis.</p>
2	Levels of Strategies and Analysis
	<p>Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization.</p> <p>Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.</p>
3	Activating Strategy and Implementation
	<p>Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioral and Functional.</p>
4	Strategic Evaluation and Control
	<p>Standards, Benchmarking, Gap Analysis.</p> <p>Features and Importance of Evaluation, Barriers in Evaluation, Types.</p> <p>Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control.</p> <p>Role of Information System.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Describe the concept of strategy & strategic management. [1]*
2. Understand the process of strategic management. [2]*
3. Apply knowledge gained in basic courses to the formulation and implementation of strategy. [3]*
4. Analyse the models of strategic management. [4]*
5. Evaluate the corporate level strategies. [5]*
6. Prepare SWOT analysis of an organization. [6]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	1	-	-	-	-	3
CO2	3	-	-	-	-	-	1	-	1	-	-	-	-	3
CO3	3	-	-	2	-	-	2	-	1	-	-	-	-	3
CO4	3	-	-	-	-	-	1	-	1	-	-	-	-	3
CO5	3	-	1	2	-	-	1	-	1	-	-	1	-	3

**Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
Discipline Specific Electives -II
UGBBI504 Financial Services Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Services	12
2	Mutual Funds & *Insurance Underwriting	12
3	*Factoring and Forfeiting	12
4	Housing Finance and Consumer Finance	12
5	Depositories and Pledge	12
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI504	Financial Services Management	<p>The learner will be able to-</p> <ol style="list-style-type: none"> 1. Acquire the skills necessary to participate in managing a financial services company. 2. Assess consumer financial needs and the mechanisms available for fulfilling these needs. 3. Describe and apply financial concepts, theories and tools. 4. Prepare students who wish to practice personal financial planning. 5. Evaluate the role of technology and the legal, ethical and economic environment as it relates to financial services. 6. Explain the Concepts & Practical dynamics of the Financial Services in India

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Introduction to Financial Services
	<p>Financial Services</p> <p>Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, Innovative Financial Instruments, Challenges Facing the Financial Sector. *Mining & Cryptocurrency</p> <p>Merchant Banking</p> <p>Definition, Origin, *Introduction to Merchant Banking Merchant Banking in India</p>
2	Mutual Funds & *Insurance Underwriting
	<p>Mutual Funds</p> <p>Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry. *Performance of Mutual Funds.</p> <p>*Insurance & Underwriting</p> <p>Introduction of Insurance & Underwriting, Claims process, Types of Underwriting depending on sum assured classification</p>
3	*Factoring and Forfeiting
	<p>*Factoring and Forfeiting</p> <p>Factoring, Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, Factoring vs. Discounting, Cost of factoring, Benefits, Factoring in India, International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfeiting- Definition, Factoring vs. Forfeiting, Working of or feiting, Cost of Forfeiting, Benefits of Forfeiting, Drawbacks of Forfeiting.</p>
4	Housing Finance and Consumer Finance
	<p>Housing Finance</p> <p>Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of</p>

	<p>Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Code for HFC's, Housing Finance Agencies. *Type of Housing Loans & loan pricing mechanism Consumer Finance Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing & Insurance of Consumer Finance, Consumer Credit Scoring.</p>
5	<p>Depositories & Pledge</p>
	<p>Overview of Depository, Key features of Depositories Systems in India, Depository-Bank Analogy, Legal Framework, Eligibility Criteria for A Depository, Agreement between Depository & Issuers, Rights & Obligation of Depositories, Records Maintained by Depository, Services of Depository & Functions of Depository, Organization & Functions of NSDL, Pledge & Hypothecation, Procedure for Pledge/Hypothecation, Procedure of Confirmation of Creation of Pledge/Hypothecations by Pledgee, Closure of A Pledge/Hypothecation by Pledg or, Invocation of Pledge by Pledgee.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Adapt the skills necessary to participate in managing a financial services company. [5]*
2. Assess consumer financial needs and the mechanisms available for fulfilling these needs. [4]*
3. Describe and apply financial concepts, theories and tools. [2]*
4. Prepare students who wish to practice personal financial planning. [6]*
5. Understanding the role of technology and the legal, ethical and economic environment as it relates to financial services. [2]*
6. Explain the Concepts & Practical dynamics of the Financial Services in India. [2]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	2	-	1
CO2	3	-	-	-	-	-	1	-	-	-	-	2	-	1
CO3	3	-	-	2	-	-	2	-	-	-	-	2	-	-
CO4	3	-	-	-	-	-	1	-	-	-	-	2	-	3
CO5	3	-	1	2	-	-	1	-	-	-	-	2	-	-

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
Core Courses (CC)
UGBBI505 International Banking and Finance
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Fundamentals of International Finance	12
2	International Capital Markets	12
3	Foreign Exchange Markets	12
4	Risk Management	12
5	International Banking Operations	12
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI505	International Banking and Finance	The learner will be able to- <ol style="list-style-type: none"> 1. Analyse different types of Fixed and Flexible Exchange Rate System. [4]* 2. Remember Depository Receipts, ADR, GDR, IDR. [1]* 3. Explain Foreign Exchange Management in India. [3]* 4. Calculate Foreign Exchange Arithmetic. [4]* 5. Schematically represents the Bretton Wood system and European Monetary System. [6]* 6. Evaluate Economic risk faced by Corporate. [5]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Fundamentals of International Finance
	<p>Meaning and Scope of International Finance, Balance of Payment, Components, Deficit in Balance of Payment, Concept of Currency Convertibility.</p> <p>International Monetary System, Gold Standard, Features, Bretton Wood System, Background and Features, Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System.</p> <p>Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits, Types of Fixed Exchange Rate, Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate, Managed and Free Float.</p>
2	International Capital Markets
	<p>Types of Capital Flows, FDI, FPI, FII Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market, Concept of Offshore Banking.</p> <p>International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR.</p> <p>International Bond Market, Concepts of Domestic Bond, Concept and Types of foreign Bonds, Concept and Types of Euro Currency Bonds, Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds, Participatory Notes.</p>
3	Foreign Exchange Markets
	<p>Introduction, Market and Market Participants , Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework, Dealing Room Operations.</p> <p>Foreign Exchange Arithmetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage, Geographical, Triangular and Interest Rate (formula method only), Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate–Purchasing Power and Interest Rate Parity.</p>

Sr. No.	Modules/Units
4	Risk Management
	<p>Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates, Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks, Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management, Forward, Futures, Swaps and Options, Country Risk Management.</p>
5	International Banking Operations
	<p>Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bitcoin .</p> <p>Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related-Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees.</p> <p>International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, and Role of International Credit Rating Agencies.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Analyse different types of Fixed and Flexible Exchange Rate System. [4]*
2. Remember Depository Receipts, ADR, GDR, IDR. [1]*
3. Explain Foreign Exchange Management in India. [3]*
4. Calculate Foreign Exchange Arithmetic. [4]*
5. Schematically represents the Bretton Wood system and European Monetary System. [6]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	-	-	1
CO2	3	-	-	-	-	-	1	-	-	-	-	-	-	1
CO3	3	-	-	2	-	-	2	-	-	-	-	3	-	1
CO4	3	-	-	-	-	-	1	-	-	-	-	3	-	1
CO5	3	-	1	2	-	-	1	-	-	-	-	1	-	-

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
Discipline Specific Electives – I
UGBBI506 Research Methodology
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	10
2	Data Collection and Processing	15
3	Data Analysis and Interpretation	15
4	Advanced Statistical Techniques	15
5	Research Report	05
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI506	Research Methodology	The learner will be able to - <ol style="list-style-type: none"> 1. Define the characteristics of Good research. [1]* 2. Distinguish between the observation method and questionnaire method. [2]* 3. Explain the Stages of the research process. [3]* 4. Classify the method of collection of primary data. [4]* 5. Decide the type of research. [5]* 6. Design a Questionnaire. [6]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Introduction to Research
	<ul style="list-style-type: none"> ● Meaning, Objectives and Importance of Research ● Types of Research ● Research Process. ● Characteristics of Good Research ● Hypothesis-Meaning, Nature, Significance, Types and Sources. ● Research Design-Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. ● Sampling-a) Meaning of Sample and Sampling, <ul style="list-style-type: none"> b) Methods of Sampling <ul style="list-style-type: none"> i) Non-Probability Sampling-Convenient, Judgment, Quota, Snowball ii) Probability-Simple Random, Stratified, Cluster, Multi Stage.
2	Data Collection and Processing
	<ul style="list-style-type: none"> ● Types of Data and Sources-Primary and Secondary Data Sources ● Methods of Collection of Primary data <ul style="list-style-type: none"> a. Observation-i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets) b. Experimental i) Field ii) Laboratory c. Interview-i) Personal Interview ii) focused group, iii) in-depth interviews Method d. Survey-Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument-i) Questionnaire designing. <ul style="list-style-type: none"> a. Types of questions-i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions. b. Scaling techniques- i) Likert scale, ii) Semantic Differential scale

Sr. No.	Modules / Units
3	Data Analysis and Interpretation
	<ul style="list-style-type: none"> ● Processing of Data–Meaning & Essentials of i) Editing ii) Coding iii) Tabulation ● Analysis of Data-Meaning, Purpose, Types. ● Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis ● Testing of hypothesis–One Sample T-Test, ANOVA,F-test, Chi Square and Paired Sample Test
4	Advanced Statistical Techniques
	<p>Introduction, Characteristics and Application of</p> <ul style="list-style-type: none"> ● Correlation and Regression Analysis ● Factor Analysis ● Cluster Analysis ● Discriminant Analysis ● Multidimensional Scaling
5	Research Report
	<ul style="list-style-type: none"> ● Report writing–i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.

Course Outcomes (CO)

The learner will be able to :-

1. Define the characteristics of Good research. [1]*
2. Distinguish between the observation method and questionnaire method. [2]*
3. Explain the Stages of the research process. [3]*
4. Classify the method of collection of primary data. [4]*
5. Decide the type of research. [5]*
6. Design a Questionnaire. [6]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	1	-	1	-	-	-	-	-	-	1
CO2	3	-	-	-	1	-	1	-	-	-	-	-	-	1
CO3	3	-	-	2	1	-	2	-	-	-	-	-	-	1
CO4	3	-	-	-	1	-	1	-	-	-	-	-	-	1
CO5	3	-	1	2	1	-	1	-	-	-	-	1	-	1

**Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23**

Reference Books

Reference Books
Core Courses (CC)
Financial Reporting & Analysis (Corporate Banking & Insurance)
<ul style="list-style-type: none"> ● Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. Edition:- 4, 2012 ● Shashi K. Gupta–“Contemporary Issues in Accounting”, Kalyani Publishers. New edition, 2014 ● R. Narayanaswamy –“Financial Accounting”, Prentice Hall of India, New Delhi. Fifth edition, 2014 ● Ashok Sehgal–“Fundamentals of Financial Accounting”, Taxmann’s Publishers. Fifth edition, 2006 ● IFRS–Dr Ram Mohan Bhawe and Dr Anjali Bhawe, Network 18 Publications 2017
International Banking and Finance
<ul style="list-style-type: none"> ● Apte P.G. International Finance–A Business Perspective, New Delhi, TATA McGraw Hill, McGraw Hill Education; 2 edition, July 2017. ● Bhalla. V.K. international Financial Management-S. Chand Publishing, October 2002 ● International Banking Operations -IIBF-MacMillan Publishers, 2007 ● International Banking Legal and Regulatory Aspects -IIBF-MacMillan Publishers, 2007
Business Ethics & Corporate Governance
<ul style="list-style-type: none"> ● A. C. Fernando, Corporate Governance Principles, Policies and Practices; Pearson Marc Goeren, International Corporate Governance; Black wells. Cristian A. Mallin, Corporate Governance. Business Ethics, Crane & Matten The Management and ethics omnibus, Chakraborty, Its only Business, Mitra, Values and Ethics for Organizations, Chakraborty, OUP/OIP Perspectives in Business Ethics, Hartman, Chatterjee “Modern Actuarial Risk Theory: Using R” by Rob Kaas and Marc Goovaerts ● “Health Insurance: Basic Actuarial Models” by Ermanno Pitacco ● “Financial and Actuarial Statistics: An Introduction” by Dale S Borowiak and Arnold F Shapiro

Auditing – I

- CA Surbhi Bansal–Audit and Assurance, Bestword Publications Pvt. Ltd. 22nd edition, 2018
- Taxmann –Auditing, Author:- Pankaj Garg, fifth edition, 2020.
- Dr. S Meenakumari–Fundamentals of Auditing, APH Publishing Corporation, 2015
- Baldev Sachdeva & Jagwant Singh Pardeep Kumar–Auditing theory &Practice, Kalyani Publishers, 2015

Research Methodology

- Exploratory and Confirmatory Factor Analysis- Understanding Concepts and Applications(2004)–Bruce Thompson First Edition
- Interpreting Economic and Social Data–A Foundation of Descriptive Statistics (2009)- Othmar W. Winkler-Springer
- Regression Modelling Strategies (2015)–Frank E Harrell, Jr Springer Series in Statistics.
- Research Methodology (2014)–Deepak Chawla and Neena Sondhi, Vikas Publishing House.

Strategic Management

- Strategic Management, 13th Ed. Concepts and Cases, Arthur A. Jr. and A..J. Strickland, McGraw- Hill Publishers,2003
- Management Policy and Strategic Management (Concepts, Skills and Practices) , R.M. Shrivastava, Himalaya Publishing House, 1st Jan, 2009
- Business Policy and Strategic Management–P. Subba Rao. Himalaya Publishing House, 2011
- Strategic Planning Formulation of Corporate Strategy, Ramaswamy. Laxmi Publications,2001

TYBBI Syllabus

Semester VI

Sr. No.	Course Code	Course Title	Module/ Topics	Credit	L/Week
1	UGBBI601	Security Analysis and Portfolio Management	Portfolio Management – An Introduction & Process	3	4
			Portfolio Management – Valuation		
			Fundamental Analysis		
			Technical Analysis		
			Efficient Market Theory & CAPM		
			Audit of Limited Companies		
4	UGBBI602	Auditing-II	Audit of Banking Companies	3	4
			Audit of Insurance Companies		
			New Areas of Auditing		
			Professional Ethics and Misconduct		
5	UGBBI603	Human Resource Management	Framework of Human Resource Management	3	4
			HR Procurement		
			HR Planning and Recruitment		
			Training and Development		
			Compensation		
6	UGBBI604	Turnaround Management	Industrial Sickness	3	4
			Turnaround Management Strategies		
			Business Scenario		
			Leadership and Turnaround Management		
5	UGBBI605	Central Banking	An Overview of Central Banking	4	4
			RBI's the Central Bank of India & Supervisory Role of RBI		
			Central Banks in Other Countries		
			Central Banking in Cyber World		
6	UGBBI606	Project Work in Banking & Insurance	Research & Internship Project Work	4	4

**Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2022-23
Core Courses (CC)
UGBBI601 Security Analysis and Portfolio Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Portfolio Management– An Introduction & Process	12
2	Portfolio Management – Valuation	12
3	Fundamental Analysis	12
4	Technical Analysis	12
5	Efficient Market Theory & CAPM	12
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI601	Security Analysis and Portfolio Management	<p>The learner will be able to -</p> <ol style="list-style-type: none"> 1. Remember the factors of Industry Life Cycle. [1]* 2. Understand the concept of Dow Theory. [2]* 3. Apply Strategies of Portfolio Management. [3]* 4. Calculate yield to maturity. [4]* 5. Distinguish between Fundamental Analysis V/s Technical Analysis. [5]* 6. Facilitate Price Chart, Line Chart, Bar Chart, Japanese Candle stick Chart. [6]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction & Process
	<p>Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.</p> <p>Portfolio Management– Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and Factors Conducive for Investment in India.</p> <p>Portfolio Analysis–Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk–Return Trade off.</p> <p>Portfolio Selection–Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
2	Portfolio Management –Valuation
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treyn or and Jensen Ratios) and Decomposition of Performance.</p> <p>Bond Valuation– Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p>
3	Fundamental Analysis
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach</p> <p>Industry & *Company Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis–Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages)</p>

Sr. No.	Modules/ Units
4	Technical Analysis
	<p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candle stick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot</p> <p>Wave Theory Mathematical Indicators –Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis</p>
5	Efficient Market Theory & CAPM
	<p>Random Walk Theory</p> <p>The Efficient Market Hypothesis</p> <p>Forms of Market Efficiency</p> <p>Competitive Market</p> <p>Hypothesis</p> <p>CAPM–Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>Arbitrage Pricing Theory (APT)–The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Remember the factors of Industry Life Cycle. [1]*
2. Understand the concept of Dow Theory. [2]*
3. Apply Strategies of Portfolio Management. [3]*
4. Calculate yield to maturity. [4]*
5. Distinguish between Fundamental Analysis V/s Technical Analysis. [5]*
6. Facilitate Price Chart, Line Chart, Bar Chart, Japanese Candle stick Chart. [6]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	2	-	2
CO2	3	-	-	-	-	-	1	-	-	-	-	-	-	1
CO3	3	-	-	-	-	-	3	-	-	-	-	2	-	2
CO4	3	-	1	3	-	-	1	-	-	-	-	-	-	-
CO5	3	-	1	-	-	-	2	-	-	-	-	-	-	2

Syllabus of Courses of B.Com.(Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2022-23
Discipline Specific Electives -I
UGBBI602 Auditing –II
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Audit of Limited Companies	15
2	Audit of Banking Companies	15
3	Audit of Insurance Companies	15
4	New Areas of Auditing	08
5	Professional Ethics and Misconduct	07
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI602	Auditing-II	<p>The learner will be able to -</p> <ol style="list-style-type: none"> 1. Estimate Procedure of appointment, reappointment, filling up the of the casual vacancies, removal of auditor and the qualification, disqualification, power and duties of an auditor. [5]* 2. State the Introduction & detailed concept of audit of limited companies. [1]* 3. Analyses Forms and content of banking companies financial statements. [4]* 4. Demonstrate an understanding of issues relating to audit and assurance assignments for insurers and be able to explain the risk, regulations and complains procedure that are relevant to assurance assignments in the insurance sector. [2]* 5. Differentiate between management audit and cost audit. [3]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Audit of Limited Companies
	<p>Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility), Representations by Management, Contents of Annual Report.</p> <p>Definition, Distinction between Report and Certificate, Types of Reports/Opinion.</p>
2	Audit of Banking Companies
	<p>Introduction of Banking Companies, Form and Content of Financial Statements, Qualifications of Auditor, Appointment of Auditor, Remuneration of Auditor, Power of Auditor, Auditor’s Report, Format of Audit Report, Long Form Audit Report, Conducting an Audit, Initial Consideration by Statutory Audit, Internal Control System, Verifications of Assets and Balances.</p>
3	Audit of Insurance Companies
	<p>Audit of Companies carrying General Insurance Business, Audit of Companies carrying Life Insurance Business, Applicability of Accounting Standards (AS3, 4,9,13,17), Books and Registers to be maintained, Submission of Reports and Returns, Audit of Accounts, Preparation of Audit and Internal Controls.</p>
4	New Areas of Auditing
	<p>Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit.</p> <p>Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.</p>
5	Professional Ethics and Misconduct
	<p>Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants. *(include clauses)</p>

Course Outcomes (CO)

The learner will be able to :-

1. Estimate Procedure of appointment, reappointment, filling up the of the casual vacancies, removal of auditor and the qualification, disqualification, power and duties of an auditor. [5]*
2. State the Introduction & detailed concept of audit of limited companies. [1]*
3. Analyses Forms and content of banking companies financial statements. [4]*
4. Demonstrate an understanding of issues relating to audit and assurance assignments for insurers and be able to explain the risk, regulations and complains procedure that are relevant to assurance assignments in the insurance sector. [2]*
5. Differentiate between management audit and cost audit. [3]*
6. Understand the Schedule to the chartered accountants Act, 1949 relating to professional misconduct, and enquiry into charges of misconduct of chartered accountants. [2]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	-	-	-	-	-	2	-	2
CO2	3	-	1	-	-	-	2	-	-	-	-	2	-	-
CO3	3	-	2	-	-	-	2	-	-	-	-	2	-	-
CO4	3	-	-	-	-	-	1	-	-	-	-	2	-	-
CO5	3	-	2	2	-	-	1	-	-	-	-	2	-	2

Syllabus of Courses of B.Com.(Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2022-23
Discipline Specific Electives -I
UGBBI603 Human Resource Management
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Framework of Human Resource Management	15
2	HR Procurement	10
3	HR Planning and Recruitment	10
4	Training and Development	15
5	Compensation	10
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI603	Human Resource Management	<p>The learner will be able to -</p> <ol style="list-style-type: none"> 1. Describe the role and functions of the HR Manager. [1]* 2. Understand the functions, systems, policies and applications of Human Resource Management in organizations. [2]* 3. Collect information on job description and job specification of different job positions. [3]* 4. Analyze, integrate and assess the core staffing activities of the banking & insurance industry. [4]* 5. Assess the trend toward performance management. [5]* 6. Develop ability to handle employee issues and evaluate the new trends in HRM. [6]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Framework of Human Resource Management
	Introduction to HRM, Nature of HRM, Scope of HRM, Functions and Objectives of HRM , HRM Policies and Practices , Role and Functions of HR Manager (in Banking and Insurance Sector) HRM and Strategies, Strategic function of HRM , Understanding and Implementing Global Competitiveness and HR, strategic HR, Linkages of Organizational and HR Strategies.
2	HR Procurement
	Job Analysis and Design -Job Analysis, Introduction, Importance, Purpose, Benefits, Job Evaluation , Competency Based Job Analysis Job Design - Introduction, Characteristics, Factor Affecting Job Design, Job Satisfaction.
3	HR Planning and Recruitment
	Definition, Objectives, Need and Importance of HR Planning , Preparing Manpower Inventory. Promotions and Transfers. Recruitment-Strategic Approach to Recruitment, Recruitment Source; Internal and External, Selection Procedure.
4	Training and Development
	Employee Training and Development- Nature and Process of Training, Training methods , On the job, Off the job. Management Development Program, Performance Appraisal -Definition, Methods. Advantages and Limitations of Appraisal.
5	Compensation
	Meaning, Need and Importance, Current Trends in Compensation , Team Based Incentives , Pension Schemes with Reference to Banking and Insurance, Fringe Benefits, Perquisites, Allowances and other Non-Monetary Benefits Voluntary Retirement Scheme -Concept, Types, Needs, Effects Participative Management Meaning, Levels, Types, Employee Welfare , Comparative Study of Working Conditions in Banks, Financial Institutions, Insurance Companies.

Course Outcomes (CO)

The learner will be able to :-

1. Describe the role and functions of the HR Manager. [1]*
2. Understand the functions, systems, policies and applications of Human Resource Management in organizations. [2]*
3. Collect information on job description and job specification of different job positions. [3]*
4. Analyze, integrate and assess the core staffing activities of the banking & insurance industry. [4]*
5. Assess the trend toward performance management. [5]*
6. Develop ability to handle employee issues and evaluate the new trends in HRM. [6]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	1	-	-	-	-	2
CO2	3	-	-	-	-	-	1	-	1	-	-	-	-	2
CO3	3	-	-	2	-	-	2	-	1	-	-	-	-	3
CO4	3	-	-	-	-	-	1	-	1	-	-	-	-	3
CO5	3	-	1	2	-	-	1	-	1	-	-	-	-	3

**Syllabus of Courses of B.Com.(Banking and Insurance)
 Programme at Semester VI
 with effect from the Academic Year 2022-23
 Discipline Specific Electives -II
 UGBBI604 Turnaround Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Industrial Sickness	15
2	Turnaround Management Strategies	15
3	Business Scenario	15
4	Leadership and Turnaround Management	15
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI604	Turnaround Management	The learner will be able to - <ol style="list-style-type: none"> 1. State the Causes of Industrial Sickness. [1]* 2. Analyse the Internal and External reasons lead to sickness. [4]* 3. Recommend Different approach in Turnaround Management Strategies. [5]* 4. Develop a plan for various business scenarios. [6]* 5. Recommend suitable business scenario as per the business organisation. [5]* 6. Select Style of Decision making in the Turnaround Process. [3]* 7. Discuss Quality in the Managerial Process. [2]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	Industrial Sickness
	Meaning and Internal /External Reasons of Industrial Sickness <ul style="list-style-type: none"> ● Symptoms of Industrial Sickness ● Measures to Overcome Sickness by Government and Stakeholders ● Role of BIFR in Sick Industries
2	Turnaround Management Strategies
	Turnaround – Meaning, Definition, Indicators of Successful Turnaround <ul style="list-style-type: none"> ● TQM and Restructuring. ● Selling of a sick unit ● BPR <ul style="list-style-type: none"> - Meaning, Definition, Elements ,Need Implications - Approaches (Reengineering Team, BPR Leader, Process Owner, Kaizen, Flow Chart,5S principles, Process Mapping)
3	Business Scenario
	Features, Advantages, Disadvantages, Types and Present Status of: <ul style="list-style-type: none"> ● *Legal process Outsourcing ● Networking ● Franchising ● Freelancing ● Self-Financing ● Startup
4	Leadership and Turnaround Management
	Outfitting the Management Team, Personal Characteristic, Focusing on Present Operations, Focus on Needs in Turnarounds, Styles of Decision Making in the Turnaround Process, Organizational Change. Quality in the Managerial Process, Dilemma of Management, Turnaround Management as a Skill.

Course Outcomes (CO)

The learner will be able to :-

1. State the Causes of Industrial Sickness. [1]*
2. Analyse the Internal and External reasons lead to sickness. [4]*
3. Recommend Different approach in Turnaround Management Strategies. [5]*
4. Develop a plan for various business scenarios. [6]*
5. Recommend suitable business scenario as per the business organisation. [5]*
6. Select Style of Decision making in the Turnaround Process. [3]*
7. Discuss Quality in the Managerial Process. [2]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	1	-	1
CO2	3	-	1	1	-	-	2	-	-	-	-	-	-	1
CO3	3	-	2	-	-	-	2	-	-	-	-	-	-	2
CO4	3	-	2	2	-	-	1	-	-	-	-	-	-	2
CO5	3	-	2	1	-	-	1	-	-	-	-	-	-	2

Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2022-23
Core Course (CC)
UGBBI605 Central Banking
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of Central Banking	15
2	RBI as the Central Bank of India & *Supervisory role of RBI	15
3	Central Banking in Other Countries	15
4	Central Banking in the Cyber World	15
Total		60

Course Outcome:

Course Code	Course Title	Learning Outcomes
UGBBI605	Central Banking	<p>The learner will be able to-</p> <ol style="list-style-type: none"> 1. Recall and describe the meaning and functions of central bank.[1]* 2. Understand the role, advantages and limitations of central bank.[2]* 3. Discover the relationship between central banks with other subordinate banks.[3]* 4. Discover the connections between the banking regulations associated directly with the governing framework of our country.[3]* 5. Distinguish between banking regulatory framework of India with other countries.[5]*

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying [4]: Analysing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	An Overview of Central Banking
	<p>Overview: Concept of Central Banking, Institutional Growth of Central Banking, The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply Targeting, Money Growth Targeting, Viable Alternatives to Central Bank, Central Banking in India.</p> <p>Contemporary Issues, Autonomy and Independence, Credibility, Accountability and Transparency of a Central Bank.</p>
2	RBI as the Central Bank of India & *Supervisory Role of RBI
	<p>Policy Framework for RBI: Organizational Framework, Operational Framework– Role as a Central Banker, Promotional Role of RBI, Regulatory Role of RBI.</p> <p>RBI and Monetary Policy</p> <p>Macroeconomic Policies: Meaning & Objectives.</p> <p>Monetary Policy- Meaning & Objectives</p> <p>Monetary Policy in India - Goals, Targets and Instruments</p> <p>A Brief Overview of Fiscal Policy, Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p> <p>*Supervisory Role of RBI</p> <p>Regulation and Supervision: Need for Regulation and Supervision, Banking Regulation Act, 1949, Banking Regulation and Supervision, Functions of the Department of Supervisory, Regulations Review Authority, Unified Regulator v/s Multiple Regulators.</p> <p>RBI–On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision–On-site Examination–Off-site Surveillance–On-site Inspection and Off-site Monitoring in India–Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System, Introduction, Functions, Characteristics of Financial System, Role of RBI in Regulating Financial System and Financial Sector Reforms.</p>

Sr. No.	Modules / Units
3	Central Bank in other Countries
	<p data-bbox="365 352 1252 386">Federal Reserve System–Bank of England–The European Central Banking,</p> <p data-bbox="365 405 829 438">Bank of Japan, Peoples Bank of China,</p> <p data-bbox="365 457 1182 554">Interconnectivity of Central Banks with Other International Financial Institutions, ADB, IMF, World Bank, and BIS, (Objectives, Role and Functions)</p>
4	Central Banking in Cyber World
	<p data-bbox="365 674 1127 707">E-Banking, E-money, IT induced Changes and Monetary Policy,</p> <p data-bbox="365 709 1284 743">E-payments, Risks in the New IT Era, Impact of IT, Globalization and Central</p> <p data-bbox="365 762 451 795">Banks.</p>

Course Outcomes (CO)

The learner will be able to :-

1. Recall and describe the meaning and functions of central bank. [1]*
2. Understand the role, advantages and limitations of central bank. [2]*
3. Discover the relationship between central banks with other subordinate banks. [3]*
4. Discover the connections between the banking regulations associated directly with the governing framework of our country. [3]*
5. Distinguish between banking regulatory framework of India with other countries. [5]*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	-	-	-	-	-	1	-	-	-	-	3	-	-
CO2	3	-	-	-	-	-	1	-	-	-	-	3	-	-
CO3	3	-	-	-	-	-	1	-	-	-	-	3	-	-
CO4	3	-	2	2	-	-	1	-	-	-	-	3	-	-
CO5	3	-	2	2	-	-	1	-	1	-	-	3	-	-

**Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester V
with effect from the Academic Year 2022-23
UGBBI606 Project Work in Banking & Insurance**

Guidelines for preparation of Project Work

Introduction

Inclusion of project work in the course curriculum of the B.Com. (Banking and Insurance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
 1. Project work based on research methodology in the study area
 2. Project work based on internship in the study area

General guidelines for preparation of project work based on Research Methodology

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100pages

Format

1st page (Main Page)

Title of

A Project Submitted to University of Mumbai
for partial completion
of the degree of Bachelor in Commerce
(Banking and Insurance)
Under the Faculty of
Commerce

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

2nd Page

*This page to be repeated on 2nd page (i.e.
inside after main page)*

On separate page

Index

Title of the Chapter (sub point 1.1, 1.1.1, And soon)	Title of the Chapter	Page No.
Chapter No.2	Title of the Chapter	
Chapter No.3	Title of the Chapter	
Chapter No.4	Title of the Chapter	
Chapter No.5	Title of the Chapter	

List of tables, if any, with page numbers.

List of Graphs, if any, with page numbers.

List of Appendix, if any, with page numbers.

Abbreviations used:

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

Chapter No. 1: Introduction

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

Chapter No. 2: Research Methodology

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

Chapter No. 3: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

Chapter No. 4: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

Chapter No. 5: Conclusions and Suggestions

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**

- **Appendix**

On separate page

Name and address of the college

Certificate

This is to certify that Ms/Mr _____

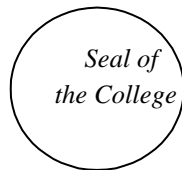
has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Banking and Insurance) under the Faculty of Commerce in the subject of _____

and her/his project is entitled, “ _____ *Title of the Project* _____ ”

under My supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of
Guiding Teacher

Date of submission:

On separate page

Declaration by learner

I the undersigned Miss /Mr. _____ *Name of the learner* _____

here by, declare that the work embodied in this project work titled“

Title of the Project _____ ,

Forms my own contribution to the research work carried out under the guidance of *Name of the guiding teacher* is a result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the
learner

Certified by

Name and signature of the Guiding Teacher

On separate page

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal, _____** for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator**
,
for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide
_____ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

Guidelines for Internship based Project Work

- Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organisation during the internship:**
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.

- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-forTitle
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size:A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other are as covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry(question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

Note:

- The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern***

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

**Syllabus of Courses of B.Com.(Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2022-23**

Reference Books

Reference Books
Security Analysis and Portfolio Management
<ul style="list-style-type: none">● Blake, David, Financial Market Analysis, McGraw Hill London, 2nd edition 1999● Francis J.C Investments, Analysis and Management McGraw Hill New York. Subsequent edition, 1991● Pistolesse Clifford Using Technical Analysis Vision Books , 2009● Reilly Frank Kand Keith Brown Investment Analysis and Portfolio Management. Cengage Publishers, 2011
Central Banking
<ul style="list-style-type: none">● Central Banking-IIBF-MacMillan Publishers, 2011● Central Banking–ICFAIPress,2008● Theory and Practice of Central Banking in India- V.A. Avdhani, Second Edition, Published by Somaiya Publications Pvt. Ltd.2nd revised edition, 2009● Theory and Practice of Central Banking in India. John Wiley & Sons Publishers. Revised edition, 2014
Financial Service Management
<ul style="list-style-type: none">● Financial Services, Dr. S Gurusamy, The McGraw Hill companies, 2 edition (26 June 2009).● Financial Markets and Financial services, Vasant Desai, Himalaya Publishing House, First Edition edition (2010).● Financial Services, M.Y.Khan, Tata Mc-Graw Hill Publishing Company Ltd, Ninth edition (2017).● Financial Markets and Services –E.Gordon and K.Natanrajan, Himalaya Publishing House, TenthEdition edition (2016)

Auditing –II

- Auditing Principles & Practices – SK Basu, first (kindle) edition, 14th October, 2005
- Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra, revised edition, 2015
- Spicer & Pegler, Practical Auditing, Allied Publishers, 26 May, 2011
- Woolf, Emile, Auditing Today, prentice hall, 6th edition 2010
- Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson India, Jan 1, 2016

Human Resource Management

- Human Resources Management, Gary Dessler, Pearson Publishers, fifteenth edition, 26 Dec 2017
- Personnel Management – C.B Mamoria, Himalaya Publishing House, Jan 1 2011
- Human Resources Management, V.P. Michael, 2011
- Human Resources Management – L.M. Prasad, Sultan Chand & Sons Publishers, 2014
- Human Resources Management, Ashwathappa, McGraw Hill Education, May 2013

Turnaround Management

- Practical Shutdown & Turnaround Management for k, Engineers & Managers (English, Paperback, IDC Technologies Pvt Ltd.). Revised Edition, 2006
- Managing Corporate Turnaround Text & cases Ram Avtar Yadav, Concept Publishing Co. 1992 revised in 2001
- Business Process Reengineering, O.P. Agrawal , 2009

Marketing in Banking & Insurance

- Marketing Management - Philip Kotler, Prentice Hall of India New Delhi.
- Service Marketing- S.M.Jha, Himalaya Publishing House, Mumbai.
- Essence of Service Marketing- Adrian Payne, Prentice Hall of India New Delhi.
- Service Marketing- Hellen Woodruffe, Macmillan Publishers, India, Delhi.
- E- Marketing - Judy Strauss, Raymond Frost, Pearson Prentice Hall, 2009, 5th Edition
- Marketing Management – An Asian Perspective Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan UIHaque – Pearson Education 2010.
- Rural Marketing – Text and Cases , C.S Krishnamacharyu and Lathiha Ramkrishnan, Pearson Education.
- Service Marketing – Christopher Loveloca, Pearson Education

B.Com. (Banking & Insurance)
Evaluation System with effect from the Academic
Year 2022-23

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 40 Marks

● **Continuous Internal Assessment (CIA)**

Evaluation System	Details	Marks
Continuous Internal Assessment	Online Examinations/MOOC's	20
	Seminar / PPT Presentation / Hands on Approach / Field Visits	10
	Case Study/ Situation Analysis / Project Group Discussion	10
	Total	40

● **Online Test (20 Marks)**

Question Paper Pattern
Internal Examination

N. B. All questions are compulsory.

Question No.	Particular	Marks
Q-1	Match the Column/ Fill in the Blanks/ True or False/ Multiple Choice Questions	20 Marks

B) Semester End Examination: 60 Marks

Semester End Examination: 60%

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
 - There shall be five questions each of 12 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub questions a, b, c...and the allocation of marks depends on the weight age of the topic.

(Detail question paper pattern has been given separately)

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

(Detail question paper pattern has been given separately)

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No.	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 06 B) Sub Questions to be asked 10 and to be answered any 06 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	12 Marks (6 * 2)
Q-2	Attempt any two A) Theory Questions B) Theory Questions C) Theory Questions D) Theory Questions	12 Marks (6 * 2)
Q-3	Attempt any two A) Theory Questions B) Theory Questions C) Theory Questions D) Theory Questions	12 Marks (6 * 2)
Q-4	Attempt any two A) Theory Questions B) Theory Questions C) Theory Questions D) Theory Questions	12 Marks (6 * 2)
Q-5	Attempt any two A) Theory Questions B) Theory Questions C) Theory Questions D) Theory Questions	12 Marks (6 * 2)

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No.	Particular	Marks
Q-1	A) Practical Questions	06 Marks
	B) Practical Questions	06 Marks
	OR	
Q-1	C) Practical Questions	12 Marks
Q-2	A) Practical Questions	06 Marks
	B) Practical Questions	06 Marks
	OR	
Q-2	C) Practical Questions	12 Marks
Q-3	A) Practical Questions	06 Marks
	B) Practical Questions	06 Marks
	OR	
Q-3	C) Practical Questions	12 Marks
Q-4	A) Practical Questions	06 Marks
	B) Practical Questions	06 Marks
	OR	
Q-4	C) Practical Questions	12 Marks
Q-5	Objective Questions	
	A) Sub Questions to be asked 10 and to be answered any 06	06 Marks
	B) Sub Questions to be asked 10 and to be answered any 06	06 Marks
Q-5	(*Multiple choice / True or False / Match the columns/ Fill in the blanks)	
	OR	
	C) Theory Questions/ Short Notes	12 Marks
	To be asked 05	
	To be marked 03	

Note: Practical question of 12 marks may be divided into two sub questions of 6 Marks or full length question of 12 marks may be asked. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Continuous Internal Evaluation (CIE)

TYBBI (SEM V)			TYBBI (SEM VI)		
Sr. No	Subjects	CIE	Sr. No	Subjects	CIE
5.1	Financial Reporting & Analysis (Corporate Banking & Insurance)	Online Test - 20 M Bank Visit - 10 M Case Study - 10 M	6.1	Security Analysis and Portfolio Management	Online Test- 20 M Case Study - 10 M Project- 10 M
5.2	Auditing-I	Online Test- 20 M PPT 10 M Audit Reports - 10 M	6.2	Auditing-II	Online Test- 20 M PPT - 10 M Class Assignment- 10 M
5.3	Strategic Management	Online Test- 20 M Case Study- 10 M Project on SWOT Analysis & Types of Strategies- 10 M	6.3	Human Resource Management	Online Test- 20 M Job Analysis- 10 M Selection Process of any Org. - 10 M
5.4	Financial Services Management	Online Test- 20 M Presentation & Viva -10 M Assignment On Current Financial services -10 M	6.4	Turnaround Management	Online Test- 20 M PPT - 10 M Case Study- 10 M
5.5	International Banking & Finance	Online Test- 20 M Book Review & Viva -10 M Assignment & Viva -10 M	6.5	Central Banking	Online Test -20 M Group Discussion and Class Test- -10 M PPT (Case Study) -10 M
5.6	Research Methodology	Online Test- 20 M PPT- 10 M Mini Project- 10 M	6.6	Project Work in Banking & Insurance	Project Viva Voce - 40 Marks

**Syllabus of Skill Enhancement Course of
B.Com. (Banking & Insurance) Programme
with effect from the Academic Year 2022-23**

Certificate Course in Mutual Funds

Details of the Certificate Course:

1. Credit	: 1
2. Eligibility	: 10+2
3. Duration	: 30 Hrs
4. Intake Capacity	: 30 Students
5. Fees Structure	: Rs. 2000

Objective of the Course:

- The program aims to provide participants with thorough understanding on various aspects of the functioning of the mutual fund industry.
- To provide understanding about management of mutual funds
- To provide understanding about the complexities of mutual fund products and functions
- To provide understanding about the risks and rewards of investing in mutual funds
- To equip participants with theory and practical knowledge regarding career in this domain.

Learning Outcomes:

After completing the course, the participants will be able to understand practically:

- Various categories of mutual fund products
- What are the characteristic features of different products
- Practical understanding of product structure, comparative analysis and classification
- Communication about MF products and making the right choice – investing or career

in this domain.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	The Concept and Role of Mutual Funds	03 Sessions
2	Fund Structures, Organisation, and Constituents	03 Sessions
3	Legal and Regulatory Environment	03 Sessions
4	Documentation: SID / SAI / KIM and others	04 Sessions
5	Various categories of scheme: Equity, Debt, Hybrid, Solution-oriented & Others	03 Sessions
6	Investing approaches – SIP, STRIP, SWP, Lumpsum	04 Sessions
7	Understanding of Taxation on Mutual Funds	04 Sessions
8	Measuring Returns, Risk and Performance Evaluation	03 Sessions
9	Role of an Intermediary as a Distributor / Advisor / Financial Planner	03 Sessions

Scheme of Evaluation

Evaluation Scheme:

Assessment (MCQ-based) pattern as under:

Type of Questions (MCQ-based)	Number of Questions	Duration (Minutes)	Maximum Marks	Passing Marks (%)	Negative marking
Conceptual	25	25	25	50%	No
Practical	25	25	25	50%	No

1. Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor
Author – John. C. Bogle

2. Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors
Author – Sundar Sankaran

3. The Mutual Fund Industry
Author – R. Glenn Hubbard

4. Mutual Funds-Ladder To Wealth Creation
Author – Vivek K Negi

5.108 Questions & Answers on Mutual Funds & SIP
Author – Yandya Investments

6. Bogle On Mutual Funds: New Perspectives For The Intelligent Investor
Author: John.C. Bogle

7.How to Make a Fortune Through Mutual Funds: Hunt with the Hounds
Author: Ashu Dutt

8. A Guide to Indian Mutual Fund Investment
Author: Dr. Susanta Kumar Mishra

9. Mutual Funds Made Easy!
Author: Gerard W. Perritt