

# **DEPARTMENT OF COMMERCE (BANKING & INSURANCE)**

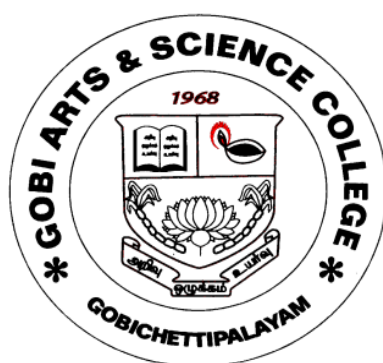
**B.Com. (BANKING & INSURANCE)**

**(Students admitted during 2019-2020 Onwards)**

**(Under CBCS with Outcome Based Education (OBE) Pattern)**

## **SYLLABUS**

**III & IV SEMESTER**



## **GOBI ARTS & SCIENCE COLLEGE**

(Govt. Aided Autonomous Co-educational Institution, Affiliated to  
Bharathiar University, Coimbatore, Accredited with 'A' Grade by NAAC (4<sup>th</sup> cycle)  
and Recognised as a STAR College by DBT, Government of India)

**KARATTADIPALAYAM POST,  
GOBICHETTIPALAYAM - 638453  
ERODE DISTRICT.**

## BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

### I. END OF SEMESTER (EOS) EXAMINATIONS:

#### 1. Part I, II & III-Theory: 70 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$15 \times 1 = 15$	MCQ	70
K2	B (Either or Pattern)	$5 \times 5 = 25$	Short answers	
K3 & K4	C (Answer 3 out of 5)	$3 \times 10 = 30$	Descriptive/Detailed	

#### 2. Practical Examinations: 70 Marks

Knowledge Level	Section		Total
	Practical	Record work	
K3	60	10	70
K4			
K5			

### II. CONTINUOUS INTERNAL ASSESSMENT (CIA):

#### 1. Test – I & II: 30 Marks (Theory)

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$10 \times 1 = 10$	MCQ	30
K2	B (Answer 2 out of 3)	$2 \times 5 = 10$	Short answers	
K3 & K4	C (Answer 1 out of 2)	$1 \times 10 = 10$	Descriptive/Detailed	

#### Components of Continuous Internal Assessment (CIA)

Components		Calculation	CIA Total
Test 1	30	$\frac{\text{Test 1} + \text{Test 2}}{2}$	30
Test 2	30		

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI07	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Service Marketing	<b>Semester:</b>	III
			<b>Credits:</b>	3.5

### Course Objective

#### The course aims

- To enable the students to learn about Marketing and 7Ps of Service marketing.
- To understand on Service Product Planning and Development.
- To make the students to aware about recent developments in Service Marketing.

### Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Acquire knowledge on Service Marketing.
<b>K2</b>	<b>CO2</b>	Identify the importance of service Product.
<b>K3</b>	<b>CO3</b>	Know about importance of Hotel Service marketing.
<b>K4&amp;K5</b>	<b>CO4</b>	Become familiar with recent trends in service marketing.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Market: Meaning-Types. Marketing: Meaning and definition- Importance-Functions- Marketing Mix. Services: Meaning -Nature -Classification - Scope. Service Marketing: Meaning- Elements -Importance- <b>Product marketing Vs. Service marketing</b> *-7Ps in Service marketing.	<b>18</b>
<b>II</b>	Service Product: Meaning- New Service Development-Stages. Pricing in services: Meaning-Objectives- kinds- Factors influencing the price fixation. Service location: Meaning- <b>Factors influencing the choice of location</b> *. Service promotion: Objectives.	<b>18</b>
<b>III</b>	Transport Service Marketing: Types - Significance of Road, Rail, Air and Water transport-Product planning for Transport Services - Transport marketing Mix-Transport Service Segmentation: Bases- Significance-7Ps in Transport Service marketing.	<b>18</b>
<b>IV</b>	Hotel Marketing-Concept -Types of Hotel -Users of Hotel service -Market Segmentation for hotel-7Ps in Hotel Service marketing.	<b>18</b>
<b>V</b>	Marketing of Professional Services-E-Marketing-Tele Marketing-Green Marketing.	<b>18</b>

<\* - Self Study >

#### Text Books:

1. Jha.S.M, Service marketing, Himalaya Publishing House.
2. Balaji.B, Service Marketing and Management, S.Chand publications.

**Reference Books:**

1. Pillai R.S.N & Bagavathi, Modern marketing, S.Chand & Company Pvt. Ltd.
2. Srinivasan.R, Service Marketing, PHL Learning Pvt. Ltd.

**E-references:**

1. [http://www.pondiuni.edu.in/storage/dde/downloads/markiv\\_sm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/markiv_sm.pdf)
2. [https://gurukpo.com/Content/BBA/Service\\_Marketing.pdf](https://gurukpo.com/Content/BBA/Service_Marketing.pdf)
3. <http://www.ddegjust.ac.in/studymaterial/mba/mm-411.pdf>

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	M
<b>CO2</b>	S	H	M	H	S
<b>CO3</b>	S	S	H	M	H
<b>CO4</b>	H	S	H	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** - Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title::</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI08	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Business Regulatory Framework	<b>Semester:</b>	III
			<b>Credits:</b>	3.5

### Course Objective

#### The course aims

- To inculcate the students to learn about Indian Contract Act.
- To provide the information to students to understand the general principles of Sale of Goods Act and the Consumer Protection Act.
- To impart the students about the Partnership Act and LLP Act.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand about the Indian Contract Act.
<b>K2</b>	<b>CO2</b>	Know about the provisions relating to Sale of Goods Act.
<b>K3</b>	<b>CO3</b>	Have knowledge on Consumer Protection Act.
<b>K4&amp;K5</b>	<b>CO4</b>	Remember the provisions of Partnership Act and LLP Act.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	The Indian Contract Act, 1872: Contract: Meaning- Classification- Agreement- Offer-Acceptance- Consideration-Free consent- Performance of a contract- Discharge of a Contract- Breach of contract- Remedies for breach of Contract.	<b>18</b>
<b>II</b>	The Sale of Goods Act, 1930: Definitions of goods-Buyer- Sale-Agreement to Sell- <i>Sale Vs. Agreement to Sell</i> *- Performance of contract of sale- Rights of an unpaid seller. Conditions and Warranty- <i>Conditions VS Warranties</i> * -Delivery of Goods – Rules regarding delivery of goods- The Doctrine of Caveat Emptor- Exceptions. Passing of property in Goods.	<b>18</b>
<b>III</b>	The Indian Partnership Act, 1932: Definition of Partnership- Elements- Formation- Types of partners- Rights and Duties of Partners. The Limited Liability Partnership Act, 2008: Meaning of LLP- Features- Objects- Scope- registration- Conversion of existing firms into LLP.	<b>18</b>
<b>IV</b>	The Consumer Protection Act, 2019: Objects-Scope- Rights of Consumers- Consumer Protection Council- Consumer Disputes Redressal Commission: Functions. Competition Act 2002: Objectives-Scope- Anti-Competitive agreements- Competition Commission of India.	<b>18</b>
<b>V</b>	Securities Contract Regulation Act, 1956: Salient features- Scope-Objectives- Recognition of Stock Exchange- Securities Exchange Board of India Act, 1992: Objectives- Functions of SEBI. Foreign Exchange Management Act, 2000: Scope- objectives.	<b>18</b>

<\* - Self Study>

**Text Books:**

1. Kapoor. N.D, Elements of Mercantile Law, Sultan Chand & Sons.
2. Sreenivasan. M.R, Commercial & Industrial Law, Margham Publications.
3. Kathiresan & Radha, Marketing, Prasanna Publishers.

**Reference Books:**

1. Aswathappa. K, Business Laws, Himalaya Publishing House.
2. Varshney. G.K, Business Regulatory Framework, Sahitya Bhawan Publications.
3. Gurusamy. S, Capital Markets, Tata McGraw-Hill Education.

**E-references:**

1. <http://www.simplynotes.in/e-notes/m-comb-com/business-regulatory-framework/>
2. <https://taxguru.in/corporate-law/india-llp-act-2008-llp-india.html>

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	H	S	M
<b>CO2</b>	M	S	H	M	S
<b>CO3</b>	M	S	S	H	S
<b>CO4</b>	S	M	H	S	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI09	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Executive Business Communication	<b>Semester:</b>	III
			<b>Credits:</b>	3.5

### Course Objective

#### The course aims

- To develop better communication skills to students and enable them to know the various media of communication.
- To enhance the students' skills in Business correspondence.
- To make the students familiar with Banking and Insurance correspondence.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Know the various communication media.
<b>K2</b>	<b>CO2</b>	Understand the various business letters.
<b>K3</b>	<b>CO3</b>	Have thorough knowledge on banking and insurance correspondence.
<b>K4 &amp; K5</b>	<b>CO4</b>	Have in-depth knowledge on Job Application letters, resume preparation and secretarial correspondence.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Communication: Meaning - significance – types. Communication Media: Types. Barriers to communication- <i>steps to overcome the Barriers*</i> . Electronic Communication: Internet-E-mail – Video-conferencing.	<b>18</b>
<b>II</b>	Business Letter: Meaning - Essentials – Structure- - Letters relating to Trade Enquiries -Replies - Orders – Status enquiries and Reply-Execution of order - Customer's complaints – Adjustment - Collection letters.	<b>18</b>
<b>III</b>	Bank correspondence: Meaning-Importance- Correspondence between customers and banker-Circular letter to customers about new product and policy-Letters between one banker to another – Letters between Head office and Branch offices.	<b>18</b>
<b>IV</b>	Insurance Correspondence: Correspondence between policy holders and Life Insurance company. Fire Insurance correspondence - Letter requesting for a fire insurance policy – Letter from fire insurance company enclosing a cover note – Letter notifying damage by fire – Letters accepting / rejecting a claim for damage. Marine Insurance Correspondence: Letter asking for a marine policy – Letter from the insurance company enclosing a cover note – Letter making a marine insurance claim – Letters accepting / rejecting a claim.	<b>18</b>
<b>V</b>	Job application letters-Resumes preparation- Letters to the Editor of a newspaper. Company Secretarial Correspondence relating to preparation of Agenda, Minutes of AGM and BODs Meeting.	<b>18</b>

<\* - Self Study>

**Text Book:**

Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons.

**Reference Books:**

1. Ramesh M.S. and Pattenshetty, Effective Business English and Correspondence, Chand & Co.
2. Pillai R.S.N.and Bhagavathi, Commercial Correspondence, S. Chand and Co.,
3. Radha, Essentials of Business Communication, Prasanna Publciations.

**E-references:**

1. [www.icaai.org](http://www.icaai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.caclubindia.com](http://www.caclubindia.com)
4. [www.universityofcalicut.info](http://www.universityofcalicut.info)
5. [www.ddegjust.ac.in](http://www.ddegjust.ac.in)
6. [gurukpo.com](http://gurukpo.com) › Content › BBA › Business\_Communication

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	H	M
<b>CO2</b>	M	H	S	H	M
<b>CO3</b>	S	M	H	S	H
<b>CO4</b>	M	M	M	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI10	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Financial Accounting - II	<b>Semester:</b>	III
			<b>Credits:</b>	4.5

### Course Objective

#### The course aims

- To familiarize the students on Royalty accounts.
- To make the students to know about Departmental and Branch accounts.
- To provide knowledge on accounts of Partnership firms.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Acquire knowledge about royalty accounts.
<b>K2</b>	<b>CO2</b>	Enhance knowledge about departmental and branch accounts.
<b>K3</b>	<b>CO3</b>	Analyse about admission, retirement and death of a partner.
<b>K4 &amp; K5</b>	<b>CO4</b>	Gain knowledge about insolvency of a partner.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Royalty Accounts: Accounting treatment in the books of Lessor and Lessee.	<b>18</b>
<b>II</b>	Departmental accounts including inter departmental transfer at cost – selling price. Branch Accounts: Types- <i>Objectives</i> * - Accounting in respect of Dependent Branches (Debtors system-Stock and Debtors system).	<b>18</b>
<b>III</b>	Partnership Accounts: Past Adjustments- Guarantee- Preparation of Profit and Loss Appropriation account with Interest on Capital and Interest on Drawings- Fixed and Fluctuating Capital.	<b>18</b>
<b>IV</b>	Accounting treatment relating to Admission and retirement of a partner - <i>Differences between sacrificing ratio and gaining ratio</i> *. Death of a Partner - Treatment of Joint Life Policy.	<b>18</b>
<b>V</b>	Insolvency of a Partner –Decisions as per Garner Vs Murray – Gradual realization of assets and Piecemeal distribution: Proportionate Capital method only.	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, atleast 4 shall be problems.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be Theory.**

<\* - Self Study>

#### Text Book:

Reddy.T.S. and Murthy.A, Financial Accounting, Margham Publications.

**Reference Books:**

1. Jain.S.P. and Narang.K.L, Advanced Accountancy, Kalyani Publishers.
2. Gupta R.L. and Radha Samy, Advanced Accountancy, Sultan Chand & Sons.
3. Shukla M.C., Grewal T.S., Gupta S.C., Advanced Accounting, Sultan Chand & Sons.

**E-references:**

1. [www.icaai.org](http://www.icaai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.caclubindia.com](http://www.caclubindia.com)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	H	S	H
<b>CO2</b>	S	M	M	S	M
<b>CO3</b>	S	M	H	S	M
<b>CO4</b>	H	M	M	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UBBI03	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Mathematics and Statistics for Service Sectors	<b>Semester:</b>	III
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To analyse the characteristic of the population by diagrammatical methods.
- To develop the analytical and logical thinking.
- To enable the students to acquire the basic mathematical skills and techniques to solve problems in Banking and Insurance sectors.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Solve the business arithmetic operations.
<b>K2</b>	<b>CO2</b>	Understand the percentages, ratios and proportions.
<b>K3</b>	<b>CO3</b>	Apply the simple and compound interest in Banking and Insurance.
<b>K4 &amp; K5</b>	<b>CO4</b>	Analyze the central measurements and frequency distributions.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Set theory: Definition –Elements- types of sets (Empty set-Finite-Infinite set-Equal set-Subset- Power set- Universal set). – Set operations - Laws and properties of sets (without proofs) -Verification using Venn diagram only - Principle of inclusion and exclusion statement problems only-Union-subsets-complements-family of sets.	<b>18</b>
<b>II</b>	Mathematics of Finance: Simple Interest and Compound Interest. Annuities: Present Value of an Immediate Annuity -Amount of an Annuity Due (Simple problems only) - Bills Discounting-Profit and Loss determination-Ratios-Proportions.	<b>18</b>
<b>III</b>	Statistics: Meaning-scope- Characteristics-advantages-Limitations. Data: Primary data- Secondary data –advantages-disadvantages-sources – Methods of collection-difficulties. Classification-tabulation of data – Presentation of data by diagrammatics- graphical methods. Statistical series – Formation of Frequency distribution- measures of central tendency: Arithmetic Mean-Median- Mode- Geometric Mean- Harmonic Mean.	<b>18</b>
<b>IV</b>	Correlation: Meaning-Uses- Types - Simple and Multiple Correlations-Karl Pearson's Coefficient of Correlation- Spearman's Rank Correlation. Regression Analysis: Meaning-Uses –Types- Differences between Correlation and Regression- Simple Linear Regression Equation- Regression Coefficients.	<b>18</b>
<b>V</b>	Probability: Theory of Probability-Conditionals probability-Bayes's theorem-Binominal- Poisson –Normal distribution. (Simple problems only).	<b>18</b>

#### Note to the Question Paper Setters:

**Section B and Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be Theory.**

<\* - Self Study>

**Text Books:**

1. P.A.Navaneethan, Business Mathematics and Statistics, Jai Publishers.
2. P.R. Vittal, Business Mathematics, Margham Publications.
3. S.P. Gupta, Statistical methods, Sultan publishers.

**Reference Book:**

Sundaresan and Jayaseelan: An Introduction to Business Mathematics and Statistical Methods

**E-references:**

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)
2. [https://www.icai.org/post.html?post\\_id=13828](https://www.icai.org/post.html?post_id=13828)
3. <https://www.youtube.com/watch?v=SJOTtb1FTfs>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	M	S	S	M	S
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	M	S	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI12	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Financial Services	<b>Semester:</b>	IV
			<b>Credits:</b>	3.5

### Course Objective

#### The course aims

- To enrich the students with the knowledge of financial system in India.
- To expose the students to the contemporary knowledge of Financial Instruments.
- To offer information to the students about Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

### Course Outcome

On the successful completion of the course, students will have better knowledge in

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Familiar with the fundamentals of financial services.
<b>K2</b>	<b>CO2</b>	Have thorough knowledge about Leasing and Credit Rating agencies.
<b>K3</b>	<b>CO3</b>	Illustrate the Venture capital and Factoring.
<b>K4 &amp; K5</b>	<b>CO4</b>	Understand about different types of mutual fund and SEBI guidelines.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Financial Services: Meaning- importance-Classification-Scope. Classification of Financial markets- Financial assets-Financial intermediaries-Financial markets-Capital markets-Money markets-Dealers in Money markets- Development of financial system in India- Weaknesses of Indian Financial System.	<b>18</b>
<b>II</b>	Leasing: Meaning – types – merits and de-merits. Merchant Bankers: Meaning-functions- <b>SEBI's guidelines*</b> .	<b>18</b>
<b>III</b>	Venture Capital: Meaning – Features – Scope – Importance. Factoring: Meaning – Functions – Types – Benefits-Modus operandi of the factoring - Forfeiting: Meaning-features- importance. <b>Factoring Vs. Forfeiting*</b> .	<b>18</b>
<b>IV</b>	Merchant Banking: Meaning- nature –functions-Merchant banking in India- role in issue management-classification-Regulation of merchant bankers by SEBI. Mutual Funds: Meaning-merits- demerits-Types- SEBI guidelines for mutual funds-Mutual Funds in India-Reasons for Slow Growth.	<b>18</b>
<b>V</b>	Credit Rating : Meaning-Functions-benefits- <b>problems*</b> -Credit Rating Agencies in India: Credit Rating Information Services Ltd. (CRISIL)- Investment Information and Credit Rating Agency (IICR)-Credit Analysis and Research (CARE)- Future of Credit Rating in India.	<b>18</b>

<\* - Self Study>

#### Text Books:

1. Gordon, E., and Natarajan,K., Financial Markets and Services, Himalaya Publishing House.
2. Punithavathy Pandian, Financial Services and Markets, Vikas Publishing House (P) Ltd.

**Reference Books:**

1. Khan, M.Y., (1997), Financial Services, Tata McGraw Hill Company Ltd.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd.
3. Santhanam, B., Financial Services, Margham Publications.
4. Bhatia, B.S., and Batra, G.S., Financial Services, Deep & Deep Publishers.

**E-references:**

1. [http://www.universityofcalicut.info/SDE/BCom\\_financial\\_services.pdf](http://www.universityofcalicut.info/SDE/BCom_financial_services.pdf)
2. [http://www.pondiuni.edu.in/storage/dde/downloads/finiii\\_mfc.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiii_mfc.pdf)
3. <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw.pdf>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	M
<b>CO2</b>	S	H	M	H	S
<b>CO3</b>	S	H	H	M	H
<b>CO4</b>	H	S	H	M	H
<b>CO5</b>	M	S	H	S	M

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title::</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI13	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Financial and Investment Management	<b>Semester:</b>	IV
			<b>Credits:</b>	3.5

### Course Objective

#### The course aims

- To imbibe the students about the importance and scope of financial management.
- To impart the students about importance of Working capital.
- To inculcate the knowledge about various investment avenues and risks in investment.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Experts in financial management.
<b>K2</b>	<b>CO2</b>	Realise the importance of capitalization and working capital management.
<b>K3</b>	<b>CO3</b>	Understand the various investment alternatives available.
<b>K4 &amp; K5</b>	<b>CO4</b>	Have knowledge about the importance of Portfolio Management and stock Exchange.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Financial Management: Meaning-Objectives- merits and demerits of profits maximization and wealth maximization-Functions-Scope. Financial forecasting: Meaning – merits and de-merits-tools for financial forecasting- <i>Role of financial manager*</i> .	<b>18</b>
<b>II</b>	Capitalization: Meaning. Over capitalization: Meaning-Causes-Effects- <i>Remedies*</i> . Under Capitalization: Meaning-Causes-Effects- <i>Remedies*</i> . Capital Structure: Meaning-Importance- Determinants of Capital Structure.	<b>18</b>
<b>III</b>	Working Capital Management: Meaning-determinants-merits and demerits of having excessive and inadequate working capital-Cash management: Meaning - significance. Receivable Management: Meaning-significance. Dividend: Meaning-forms-Determinants of Dividend.	<b>18</b>
<b>IV</b>	Investment: Meaning-nature-objectives-scope-factors influencing investment decision-Differences between Investment and Gambling and Speculation-Investment media-shares-debentures-LIC-Commercial Banks-Post Office. Risks in investment: Meaning-types-causes- prevention of risk.	<b>18</b>
<b>V</b>	Portfolio management-meaning-scope- fundamental analysis- Technical Analysis. Stock Exchange: Meaning-Functions.	<b>18</b>

<\* - Self Study>

#### Text Books:

1. Shashi, K., Gupta and Sharma, R. K., Financial Management, Kalyani Publishers.
2. Radha, V., Parameswaran, R., and Nedunchezian, V.R., Investment Management, Prasanna Publishers & distributors.

**Reference Books:**

1. Pandey, I. M., Financial Management, Vikas Publishing house.
2. Khan, M.K., and Jain, P.K., Financial Management, Tata McGraw-Hill Education.
3. Bhalla, V.K., Fundamentals of Investment Management, S. Chand & Company Ltd.,
4. Natarajan, L., Investment Management, Margham Publications.

**E-references:**

1. <https://examupdates.in/financial-management-notes/>
2. [https://www.icaai.org/post.html?post\\_id=15833](https://www.icaai.org/post.html?post_id=15833)
3. [http://www.universityofcalicut.info/SDE/BBA\\_finance\\_investment\\_mgmnt.pdf](http://www.universityofcalicut.info/SDE/BBA_finance_investment_mgmnt.pdf)
4. <https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf>

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	S	H	M	S
<b>CO2</b>	M	S	H	S	M
<b>CO3</b>	S	H	M	H	S
<b>CO4</b>	S	M	S	M	H

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI14	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Company and Industrial Law	<b>Semester:</b>	IV
			<b>Credits:</b>	4.0

### Course Objective

#### The course aims

- To make the students to understand the provisions relating to Incorporation of a Company as per the provisions Indian Companies Act, 2013.
- To impart the knowledge to students about MOA, AOA and Prospectus.
- To inculcate the knowledge on Factories Act and Payment of Wages Act.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Get ideas about provisions relating to Incorporation of a Company.
<b>K2</b>	<b>CO2</b>	Know about the Provisions relating to MOA, AOA and Prospectus.
<b>K3</b>	<b>CO3</b>	Get knowledge about Factories Act.
<b>K4&amp;K5</b>	<b>CO4</b>	Understand about Payment of Wages Act.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Indian Companies Act, 2013: Features-Role of National Company Law Tribunal (NCLT) - National Company Law Appellate Tribunal (NCLAT). Company: Meaning – Characteristics. Types - <i>Private company Vs Public Company</i> *- Privileges of a Private Company-Formation of Company-Incorporation of Company-Registration.	<b>18</b>
<b>II</b>	Memorandum of Association: Meaning-Contents-importance-Alterations-Doctrine of Ultravires. Articles of Association: Meaning-Contents- importance. <i>Memorandum of Association Vs Articles of Association</i> *. Prospectus: Meaning-Shelf Prospectus-Red herring Prospectus-Abridged prospectus- Contents of Prospectus- Liabilities for Misstatement in Prospectus. Shares: Meaning-Types-Debentures- Meaning-Types- <i>Shares Vs. Debentures</i>	<b>18</b>
<b>III</b>	Factories Act, 1948: Definition of Factory- Objectives- Licensing-Registration of Factories-Health-Safety-Welfare Measures. Working hours-Holidays- Annual Leave. The Workmen's Compensation Act, 1923: Definitions- Rules regarding workmen's compensation-Defences available to employers-Amount of compensation for death-permanent total disablement-permanent partial disablement-temporary disablement.	<b>18</b>
<b>IV</b>	The Payment of Wages Act, 1936: Definition of Wages – Objectives-Scope-Procedure regarding payment of wages. Minimum Wages Act, 1948: Objectives-Scope-Norms to be followed for fixation of minimum wages. The Payment of Bonus Act, 1965: Meaning of Bonus-Objects of the Act-Eligibility for Bonus-Penalties and Offences.	<b>18</b>

<b>V</b>	The Maternity Benefit Act, 1961: Definitions- Scope of the Act-Conditions for payment of maternity benefit. The Industrial Disputes Act, 1947: Definitions- Objects-Mode of settlement of disputes. Trade Unions Act, 1926: Definition of Trade Union – Objectives – features –functions-Formation and registration of Trade Unions – rights- Liabilities-Shortcomings of Trade Union.	<b>18</b>
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<\* - *Self Study*>

**Text Books:**

1. Kapoor.N.D, Elements of Mercantile Law, Sultan Chand & Sons.
2. Sreenivasan.M.R, Commercial & Industrial Law, Margham Publications.

**Reference Books:**

1. Gogna.P.P.S, Company Law, S.Chand & Company Pvt Ltd.
2. Radha.V, Company Law, Prasanna Publishers & Distributors.
3. Nandhakumar.B, Industrial Laws, Vijay Nicole Imprints Private Limited.

**E-references:**

1. <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>
2. [https://www.icaai.org/post.html?post\\_id=13886](https://www.icaai.org/post.html?post_id=13886)
3. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>
4. <http://ignoumbasupport.blogspot.com/p/ignou-ms-28-studymaterial-freedownload.html>

**Mapping with Programme Outcomes**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	H	S	H
<b>CO2</b>	S	H	M	H	H
<b>CO3</b>	S	S	H	M	M
<b>CO4</b>	H	S	H	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Banking & Insurance	
<b>Course Code:</b>	19UABI15	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Corporate Accounting - I	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objective

#### The course aims

- To enable the students to learn the basic concepts relating to issues of shares and Debentures.
- To impart thorough knowledge on the accounting treatment relating to valuations of shares and goodwill.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1 &amp; K4</b>	<b>CO1</b>	Apply rules of preparing company accounts in the aspects of Issue of shares and Debentures.
<b>K2</b>	<b>CO2</b>	Understand the accounting treatment for Acquisition- Absorption of Joint stock company.
<b>K3</b>	<b>CO3</b>	Analyse the impact of Internal reconstruction.
<b>K5</b>	<b>CO4</b>	Identify the result of valuation of shares and Goodwill.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Issue of shares- at par-at premium-at discount- Pro-rata allotment- forfeiture of shares - re-issue of forfeited shares- Rights issue-Bonus Shares- Sweat Equity Shares- ESOPs – Redemption of Preference shares.	<b>18</b>
<b>II</b>	Issue of Debentures- Redemption of Debentures.	<b>18</b>
<b>III</b>	Final accounts: Preparation of Profit and Loss Account- Preparation of Balance sheet as per new format. Calculation of Profit Pre and Post incorporation.	<b>18</b>
<b>IV</b>	Reconstruction of companies: Internal Reconstruction- External Reconstruction. Amalgamation: Merger and Acquisition- Absorption (Excluding inter-company owing and holding). <i>Differences between amalgamation in the nature of merger and amalgamation in the nature of purchase*</i> .	<b>18</b>
<b>V</b>	Valuation of Shares and Goodwill. Winding up of Companies: Meaning-Modes- Liquidators: Meaning-powers -duties Preparation of Liquidator's Final statement of accounts only.	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, atleast 4 shall be problems.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be Theory.**

<\* - Self Study>

#### Text Book:

Reddy.T.S. and Murthy.A, Corporate Accounting, Margham Publications.

**Reference Books:**

1. Jain.S.P. and Narang.K.L, Advanced Accountancy, Kalyani Publishers.
2. Gupta R.L. and Radha Samy, Advanced Accountancy, Sultan Chand & Sons.
3. Shukla M.C., Grewal T.S., Gupta S.C., Advanced Accounting, Sultan Chand & Sons.

**E-references:**

1. [https://www.icai.org/post.html?post\\_id=10054](https://www.icai.org/post.html?post_id=10054)
2. <https://www.icsi.edu+corporate+accounting> [www.caclubindia.com](http://www.caclubindia.com)
3. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	H	M
<b>CO2</b>	M	H	S	H	M
<b>CO3</b>	S	M	H	S	H
<b>CO4</b>	M	M	M	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

## **Question Paper Pattern**

(Common for Major, Allied, Allied Optional and Major Optional Papers)

### **For EOS Examinations: 70 Marks**

The Question Paper is to be divided into THREE Sections.

Section-A Carries 15 Marks, Section-B Carries 25 Marks and Section-C Carries 30 Marks.

Section-A Contains 15 Multiple Choice Questions. (15 x 1 = 15 Marks)

Three Questions from each unit. (Q. No: 1 to 15)

Section-B Contains 5 Either or Choice Questions. (5 x 5 = 25)

Each Question carries 5 Marks. Both (a) and (b) from the same unit.

Q. No.: 16 (a) or (b) to 20(a) or (b)

Section-C Contains 5 Questions out of which, 3 Questions are to be answered. (3 x 10 = 30)

Each Question carries 10 Marks. One Question from each unit. Q. No.: 21 to 25

### **For CIA Examinations: 30 Marks**

Section-A: 10 Multiple Choice Questions. (10 x 1 = 10)

Section-B: Two Questions out of Three. (2 x 5 = 10)

Section-C: One Question out of Two. (1 x 10 = 10)

<b>Programme Code:</b>	ALL U.G.	<b>Programme Title:</b>	Allied Optional	
<b>Course Code:</b>	19UDBI01	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Advertising and Sales Promotion	<b>Semester:</b>	IV
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To impart the students to learn about basic of marketing and advertising.
- To make the students to learn about Sales promotion.
- To enrich the knowledge of the students about personal selling.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Know the importance of marketing.
<b>K2</b>	<b>CO2</b>	Understand objectives of advertising and advertisement media.
<b>K3</b>	<b>CO3</b>	Identify the importance of sales promotion
<b>K4 &amp; K5</b>	<b>CO4</b>	Have thorough knowledge about qualities of a good salesman.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Market: Meaning –Definition- Classification. Marketing: Meaning -Definition – Importance- Functions- Marketing mix.	<b>18</b>
<b>II</b>	Sales Promotion – Meaning- Objectives-Advantages-Disadvantages-Kinds-Promotional mix.	<b>18</b>
<b>III</b>	Advertising: Meaning-Definition-Objectives-Advantages-Disadvantages-Types (Commercial, Non-commercial, Primary Demand and Selective Demand, Classified and Display advertising, Comparative advertising, Co-operative advertising)- Economic, Social, Legal and Ethical aspects of Advertising. Advertisement Copy: Meaning-Qualities.	<b>18</b>
<b>IV</b>	Advertising Media: Meaning-Radio- Newspaper-Television-Film-Online with Advantages and Disadvantages -Factors Influencing the selection of Advertising Media.	<b>18</b>
<b>V</b>	Personal Selling: Meaning-Salesman: Meaning- qualities-duties-responsibilities-types-recruitment-selection. <i>Advertising Vs Personal Selling*</i> .	<b>18</b>

<\* - Self Study>

#### Text Books:

1. Kathiresan & Radha, Marketing, Prasanna Publishers
2. Jayasankar, Marketing, Margam Publications.

#### Reference Book:

Pillai & Bagavathi, Modern Marketing, S.Chand & Company PVT. Ltd.

**E-references:**

1. [http://www.pondiuni.edu.in/storage/dde/downloads/markiv\\_esp.pdf/](http://www.pondiuni.edu.in/storage/dde/downloads/markiv_esp.pdf/)
2. [http://archive.mu.ac.in/myweb\\_test/sybcom-avtg-eng.pdf](http://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf)
3. <http://www.eiilmuniversity.co.in/downloads/Advertising-Management.pdf>
4. <http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf>
5. <https://www.msuniv.ac.in/Download/Pdf/41e368949fa74f2>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	H
<b>CO2</b>	H	H	S	M	S
<b>CO3</b>	M	H	S	H	M
<b>CO4</b>	M	H	S	H	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low