

DEPARTMENT OF COMMERCE

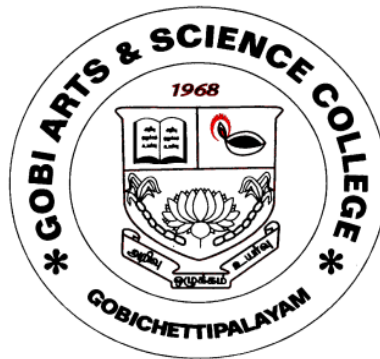
B.Com. (COMMERCE)

(Students admitted during 2020-2021 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 (4th 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		

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO06	Course Title:	Batch:	2019
Total Hours:	90	International Trade	Semester:	III
			Credits:	4.0

Course Objective

The course aims

- To impart the significance of Foreign Trade.
- To familiarize the students about documents used in Foreign Trade.
- To have knowledge about the role of International Financial Institutions in Foreign trade.
- To know the uses of various foreign trade documents.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Develop the knowledge of International Trade, Balance of Trade and Balance of Payment.
K2	CO2	Learn about the Export and Import Procedures
K3	CO3	Prepare the different types of Documents used in Foreign Trade.
K4 & K5	CO4	Assess the Various terms and conditions of Export and Import Finance.

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

SYLLABUS

Unit	Content	No. of Hours
I	International Trade: Meaning-Nature-Scope- <i>importance</i> *-Problems-Domestic trade Vs. International trade. International Trade Environment: Social and Cultural- Technological- Political Environment. Balance of Payments: Meaning-Components of Balance of Payments-Disequilibrium -Causes-Correction of disequilibrium.	18
II	Export Marketing: Meaning-Features-Importance. Barriers to International Trade: Tariff Barriers- Non Tariff Barriers- Dumping. Documents in International Trade: Documents related to Goods- related to Shipment-related to Payments- related to Inspection.	18
III	Export promotion Measures in India: Subsidy- Incentives- Duty Exemption Scheme- Marketing Assistance- Export Processing Zones (EPZs) - <i>100% Export Oriented Units (EOUs)</i> *- Special Economic Zones (SEZs).	18
IV	FEMA: Features and Objectives. Foreign Exchange Market: Meaning-Features-Types of Foreign Exchange Rate- Fixed –Flexible-Managed Floating. Institutions for Export Promotion: Export Promotion Council- The Federation of Indian Export Organization-Indian Institute of Foreign Trade-State Trading Corporation-Export Credit Guarantee Corporation- EXIM Bank.	18
V	International Organisations facilitating International Trade: The International Bank of Reconstruction and Development (IBRD)-World Trade Organisation (WTO)-International Monetary Fund (IMF).	18

<*- Self Study>

Text Books:

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House Pvt. Ltd.
2. Jeevanandam, Foreign Exchange Practice, Concepts & Control, Sultan Chand & Sons.

Reference Books:

1. Sankaran. S., Indian Economy, Margham Publications.
2. Dhingra.I. C., Indian Economic Development, Sultan Chand and Sons.

E-references:

1. www.economicdiscussion.net
2. www.rbi.org.in
3. www.eximguru.com

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	H	M
CO2	S	M	H	S	H
CO3	S	M	H	S	H
CO4	S	H	S	S	M

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO07	Course Title:	Batch:	2019
Total Hours:	90	Business Law	Semester:	III
			Credits:	4.0

Course Objective

The course aims

- To inculcate the brief idea about the frame work of Indian Business Laws.
- To impart the students about the legal aspects of business.
- To provide the information to students to understand the general principles of law of contract and special contracts.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Illustrate the law relating to Indian Contract Act.
K2	CO2	Understand the different elements of contract and their performance.
K3	CO3	Explain the concept of Indemnity & Guarantee and Contract of agency.
K4 & K5	CO4	Know about the Sale of Goods Act.

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

SYLLABUS

Unit	Content	No. of Hours
I	Contract: Meaning- Definition. Features of Indian Contract Act, 1872 - Essentials of Valid Contract-Agreement Vs. Contract-Types of Contract- Legal rules relating to Offer- Acceptance- Revocation of Offer and Acceptance- Consideration – Capacity to Contract.	18
II	Free Consent- Difference between Coercion and Undue Influence-Fraud-Legality of Object. Performance of Contract- Impossibility of Performance- Contract which Need not be Performed- Discharge of Contract- Breach of contract- Damages for breach of contract.	18
III	Quasi contract- contingent contract- Difference between a contingent contract and a wagering contract. Contract of Indemnity – Guarantee- Contract of Indemnity Vs. Contract of Guarantee* -Rights of Surety – Discharge of Surety. Bailment and Pledge – Rights and Duties of Bailor and Bailee – Rights and Liabilities of Finder of Lost Goods.	18
IV	Contract of Agency: Meaning –features-Different classes of agents– modes of creating agency- rights and duties of an agent- Personal liability of agent- Liability of principal to third parties-Termination of the agency-Sub agent- Substituted agent.	18
V	Sale of Goods Act, 1930: Definitions of goods-Buyer- Sale-Agreement to Sell- Sale Vs. Agreement to Sell * – Conditions and Warranty- Conditions VS Warranties* – Rights of Unpaid Seller – Delivery of Goods – Rules regarding delivery of goods- The Doctrine of Caveat Emptor- Exceptions.	18

<*-Self Study>

Text Books:

1. Kapoor N.D, Business Law, Sultan Chand & sons.
2. P.P.S. Gogna, Business Laws, S.Chand.

Reference Books:

1. Maheswari, Mercantile Law, Himalaya Publication House.
2. B.Venkatesan, Hand Book of Mercantile Law, S.Chand.

E-references:

1. www.icsi.edu
2. www.icaai.org
3. www.ebooks-for-all.com

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	M
CO2	S	S	S	H	H
CO3	S	S	S	S	S
CO4	S	M	S	M	M

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO08	Course Title:	Batch:	2019
Total Hours:	90	Business Management	Semester:	III
			Credits:	4.0

Course Objective

The course aims

- To facilitate the students to understand the functions of management.
- To enable the students to learn the concept of motivation, leadership and controlling techniques.
- To practice the students to get an understanding about the style of managing the business.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Identify the basic principles of management.
K2	CO2	Identify the sources of recruitment, explore selection process and training.
K3	CO3	Describe the basic principles and various forms of organizations.
K4& K5	CO4	Familiar with importance of Directing and controlling.

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

SYLLABUS

Unit	Content	No. of Hours
I	Management: Meaning-Nature-Scope-Importance-Functions. <i>Management Vs Administration</i> *-Principles of Scientific Management – Principles of Modern Management.	18
II	Planning: Meaning-Methods-characteristics of sound plan-Advantages - Limitations-steps in Planning. Decision making: Meaning-process- Objectives-Policies- Procedures -Methods-Strategy-Vision-Mission-goal-Rules.	18
III	Organizing: Meaning-importance- Principles. Line Organization- Functional Organization-Line and Staff Organization-Matrix Organization. Centralization-Decentralization-Delegation of Authority.	18
IV	Recruitment: Meaning-sources of recruitment. Staffing: Meaning-Selection process. Training: Methods- Importance. Directing: Meaning-Importance. Co-ordination: Meaning-importance.	18
V	Motivation: Meaning-Types-importance-Maslow's Theory of Motivation. Leadership: <i>Qualities</i> *-Types-Functions. Controlling: Meaning-features of a good control system- importance-Process- Controlling tools- Management by Objectives- Management by Exception.	18

<*-Self Study>

Text Books:

1. Dinkar Pagare. Principles of Management, Sultan Chand & sons.
2. R.K Sharma & Shasi K Gupta, Principles of Management Kalyani Publishers.

Reference Books:

1. R.N Gupta, Principles of Management, S Chand & co.
2. T.Ramasamy, Principles of Management, Himalaya publishers.

E-references:

1. <http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf>.
2. <http://www.pondiuni.edu.in>
3. www.icsi.edu/media

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	M	M
CO2	M	S	H	H	H
CO3	S	S	H	H	M
CO4	H	H	H	M	H

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO09	Course Title:	Batch:	2019
Total Hours:	90	Business Accounts	Semester:	III
			Credits:	4.5

Course Objective

The course aims

- To enable the students to learn about Single Entry System and Royalty Accounts.
- To impart the knowledge about Departmental Accounts and Branch Accounts.
- To make the students to prepare Insurance Claims and Investment Accounts.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Acquire the conceptual skills to prepare Single Entry system and Royalty Accounts.
K2	CO2	Analyse the calculation of Interest and Installment amount under Hire Purchase System and Installment Purchase System.
K3	CO3	Prepare the Departmental Accounts and Branch Accounts.
K4 & K5	CO4	Gain the practical Knowledge about Insurance Claim.

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

SYLLABUS

Unit	Content	No. of Hours
I	Single entry system: Meaning-Features-Defects- <i>Single entry system Vs. Double entry system</i> *-Balance sheet Vs. Statement of affairs-Net worth method and Conversion method.	18
II	Royalty Accounts: Accounting treatment in the books of Lessor and Lessee.	18
III	Hire Purchase and Instalment Purchase Systems: Meaning-Features- <i>Hire Purchase system Vs. Instalment Purchase system</i> *-Accounting treatment in the books of Hirer and Hire vendor-Default and Repossession. Hire purchase Trading account.	18
IV	Fire Insurance Claims: Computation of Fire Insurance Claim for Loss of Stock and for Loss of Profit-Computation of claims with application of Average Clause. Investment Accounts: Meaning-Types of securities- Accounting treatment of Investments with simple problems.	18
V	Branch Accounts: Meaning – Objectives – Types - Accounting treatment for Dependent Branches: Debtors system and Stock & Debtors system. Departmental Accounting: Meaning-Objectives-Preparation of Departmental accounting including inter-departmental transfer at cost and selling price.	18

<*-Self Study>

Text Book:

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

Reference Books:

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

E-references:

1. www.icaai.org
2. www.icsi.edu
3. www.caclubindia.com

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	S	M
CO2	S	M	H	H	H
CO3	S	H	H	S	S
CO4	S	H	S	S	M

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UBMAC2	Course Title:	Batch:	2019
Total Hours:	90	Business Statistics	Semester:	III
			Credits:	5.0

Course Objective

The course aims

- To know about characteristics of the population by diagrammatical methods.
- To interpret data for making decision in business.
- To analyse data for indexing and within generates policies.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1, K2	CO1	Describe and discuss the key terminology, concepts tools and techniques used in business statistics.
K2, K3	CO2	Evaluating underlying assumptions of analyzing tools.
K2, K3	CO3	Analyze relationship between variable, regression analysis and other analytical techniques.
K1, K2	CO4	Compare the price movements over different times of periods.
K1, K3	CO5	Compare the current trends with that in the past or the expected trends.

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

SYLLABUS

Unit	Content	No. of Hours
I	Meaning and Scope of Statistics – Characteristics and Limitations – Primary and Secondary data sources – Methods of collection and difficulties – Editing – Classification and tabulation of data – Presentation of data by diagrammatic graphical methods.	18
II	Statistical series – Formation of Frequency distribution – Measures of central tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean. Measures of Dispersion and Skewness – Range, Quartile Deviation, Standard Deviation, Pearson’s and Bowley’s measures of Skewness.	18
III	Simple correlation – Pearson’s coefficient of correlation – Rank correlation and concurrent deviation methods. Concept of Regression analysis, Regression equation and uses.	18
IV	Index Numbers – methods of construction – Aggregative and relative types – Tests of an Index Number - Cost of living index – Price data in India.	18
V	Interpolation and Extrapolation – Graphical and Algebraic – Newton, Lagrange’s and Binomial methods. Analysis of Time series – Uses – Components – Methods of Trend.	18

Text Book:

1. Business Mathematics and Statistics by PA. Navnitham, Jai Publishers, Trichy.

Reference Books:

1. Business statistics by J. K. Sharma.
2. Business statistics by S. P. Gupta.

E-references:

1. <https://dontmemorise.com>
2. <https://www.khanacademy.org/math>
3. <https://cognitiveclass.ai/courses/statistics>
4. <https://acadlid.com/bigdata/data-science>

Mapping with Programme Specific Outcomes

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

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO10	Course Title:	Batch:	2019
Total Hours:	90	Company Law	Semester:	IV
			Credits:	4.0

Course Objective

The course aims

- To familiarize the fundamental concepts of Indian Companies Act, 2013.
- To impart the knowledge on Formation of Company, Documents required and Acts pertaining to it.
- To provide an insight into the different types of Companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Understand the formation and kinds of companies.
K2	CO2	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company law.
K3	CO3	Know about the Prospectus & Company Management.
K4	CO4	Examine the provisions of Companies Act relating to meetings, resolutions and winding up of the company under company law.

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

SYLLABUS		
Unit	Content	No. of Hours
I	Indian Companies Act, 2013: Features-Role of National Company Law Tribunal (NCLT)- National Company Law Appellate Tribunal (NCLAT). Company: Meaning- characteristics. Types of Company- <i>Private company Vs Public Company</i> *- Privilege of a Private Company, Formation of Company-Incorporation of company-Registration.	18
II	Memorandum of Association: Meaning-Contents-importance-Alterations-Articles of Association: 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. Doctrine of Ultravires.	18
III	Shares: Meaning-Types-Issue of shares on Private placement-Preferential basis-Rights issue-Bonus Shares- Sweat Equity Shares- ESOPs. Debentures: Meaning-Types- <i>Shares Vs. Debentures</i> *.	18
IV	Company Management - Board of Directors- Appointment Qualifications – Powers-Duties-Liabilities- Managing Director-Manager-Managerial Remuneration-Company Secretary: Appointment-Qualification-Powers - Duties.	18
V	Company Meetings- Kinds -Statutory Meeting- Annual General Meeting – Extraordinary General Meeting-Board Meeting-Resolutions-Agenda –Minutes-Quorum-Proxy. Winding up: Meaning-Modes-Liquidators: Meaning-powers-duties.	18

<*-Self Study>

Text Books:

1. P.P.S. Gogna, Company Law, S.Chand.
2. V.Radha, Company Law, Prasanna Publishers & Distributors.

Reference Books:

N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.

E-references:

1. www.icsi.edu
2. www.icai.org
3. www.ebooks-for-all.com

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	M
CO2	S	S	S	H	H
CO3	S	S	S	S	S
CO4	S	M	S	M	M

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO11	Course Title:	Batch:	2019
Total Hours:	90	Business Communication	Semester:	IV
			Credits:	4.0

Course Objective

The course aims

- To understand the importance of business communication.
- To enhance their writing skills in various forms of business letters and reports.
- To inculcate the ideas for prepare CVs.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Students will familiar with importance of communication in business.
K2	CO2	Experts in drafting various letters.
K3	CO3	Communicate via electronic mail, Internet, and other technologies.
K4	CO4	Become experts in drafting various practical oriented letters.

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

SYLLABUS		
Unit	Content	No. of Hours
I	Communication: Meaning-process-importance-Essentials of good Communication–Media (Written-Oral-Visual-Face to Face-Vertical-Horizontal-Informal-Non verbal-Role of communication in personality development-inter personal skills-leadership skills. Barriers to communication- <i>steps to overcome the Barriers*</i> . E-Mail: Features-Uses-Problems-Etiquette in E-Mail-Importance of Internet-Video Conferencing.	18
II	Business letter: Meaning- essentials- importance-Kinds- Lay out-Enquiries and Replies-Order –Status enquiry- reply- Execution of orders- Customer’s complaints-Adjustment and Collection. Circular letter (relating to admission of a partner into a partnership firm-retirement and death of a partner of a partnership firm-Change of address-Seasonal discounts).	18
III	Bank correspondence: Meaning-Importance-Correspondence by customers. Insurance correspondence: Meaning-Principles-Importance- <i>types of insurance*</i> -Correspondence by Policy holders with Life and Non life Insurance companies. Correspondence with Income tax department.	18
IV	Sales Letter -Job application letter and Resume. Letters to the Editor of a News paper.	18
V	Correspondence with Income tax Department- Correspondence with Police station regarding complaint about theft in the business-by seeking bandobust during unrest situation. Report writing: Meaning- Characteristics-Importance-Types- <i>Specimen of Auditor’s report*</i> .	18

<* - 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 Publications.
3. Radha, Essentials of Business Communication, Prasanna Publications.

E-references:

1. www.icaai.org
2. www.icsi.edu
3. www.caclubindia.com

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	H	L
CO2	M	H	S	L	M
CO3	S	M	H	S	H
CO4	M	M	S	H	L

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO12	Course Title:	Batch:	2019
Total Hours:	90	Fundamentals of Financial and Investment Management	Semester:	IV
			Credits:	4.0

Course Objective

The course aims

- To learn the basic types of Investment and their characteristics.
- To evaluate the various Investment Process and Medias. To create the awareness of Stock Exchange and SEBI.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Know the Fundamentals of Financial and Investment Management.
K2	CO2	Learn the types of Investment and their alternatives.
K3	CO3	Knowledge about the way of functioning of stock exchange.
K4	CO4	Understand the SEBI's Functions.

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

SYLLABUS

Unit	Content	No. of Hours
I	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> .	18
II	Capitalization: Meaning-Over capitalization: Meaning-causes-effects-remedies. Under capitalization: Meaning-causes-effects-remedies. Capital structure: Meaning-factors determining the Capital structure- EBIT – EPS analysis-Finical Leverage-Operating Leverage- Composite Leverage (Simple problems).	18
III	Working Capital Management: Meaning –importance- determinants- computations of working capital (Simple problems)- Dividend: Meaning-forms-Determinants of Dividend.	18
IV	Investment: Meaning-nature-objectives-scope-factors influencing investment decision- <i>Differences between Investment and Gambling and Speculation*</i> - Investment media-shares-debentures-LIC-Commercial Banks-Post Office. Risks in investment: Meaning-types-causes- prevention of risk.	18
V	Portfolio management-meaning-scope- fundamental analysis- Technical Analysis. Stock Exchange: Meaning – Functions. Listing of securities: Meaning-importance-requirements to listing. Online Trading- BOLT System – Speculative Transactions. SEBI: Objectives and Functions.	18

<*-Self Study>

Text Books:

1. I.M.Pandey, Financial Management, Vikas Publishing House.
2. Radha, Parameswaran, and Nedunchezian, Investment Management, Prasanna& Co.,

Reference Books:

1. Shashi K.Gupta and R.K.Sharma, Financial Management, Kalyani Publication.
2. V.K.Bhalla, Fundamentals of Investment Management, S.Chand.

E-references:

1. https://www.icai.org/post.html?post_id=15833
2. http://www.universityofcalicut.info/SDE/BBA_finance_investment_mgmnt.pdf
3. http://www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf
4. <https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf>

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	M	M
CO2	M	S	H	H	H
CO3	S	S	H	H	M
CO4	H	H	H	M	H

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

Programme Code:	B.Com.	Programme Title:	Commerce	
Course Code:	19UACO13	Course Title:	Batch:	2019
Total Hours:	90	Partnership Accounts	Semester:	IV
			Credits:	4.5

Course Objective

The course aims

- To learn the basic concepts of Partnership Accounts.
- To impart knowledge about the accounting treatment for Admission and Retirement of a Partner.
- To train the students for preparing accounting statements relating to Death of Partner, Dissolution of Firms and Insolvency of a Partner.

Course Outcome

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Understand the basic concepts of Partnership Accounts.
K2	CO2	Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies.
K3	CO3	Familiar in accounting treatment for Sale to a Company.
K3	CO4	Discuss the case Garner Vs Murray and solve problems relating to insolvency of partners.

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

SYLLABUS		
Unit	Content	No. of Hours
I	Partnership Accounts- Division of Profits - Preparation of Profit and Loss Appropriation account with Interest on Capital and Interest on Drawings-Fixed and Fluctuating Capital-Past Adjustments (Simple Problems)-Guarantee (Simple Problems).	18
II	Admission and Retirement of a Partner - <i>Differences between sacrificing ratio and gaining ratio.*</i> -Methods of Valuation of Goodwill - Treatment of Goodwill.	18
III	Death of Partner -Treatment of Joint Life Policy – Amalgamation of firms.	18
IV	Dissolution of firms- Sale to a Company. <i>Differences between Revaluation Account and Realisation account.*</i>	18
V	Insolvency of a Partner- Decisions as per Garner Vs Murray- Insolvency of all Partners (Simple Problems) - Piecemeal distribution: Proportionate Capital method only.	18

<*-Self Study>

Text Book:

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

Reference Books:

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

E-references:

1. www.icaai.org
2. www.icsi.edu
3. www.caclubindia.com

Mapping with Programme Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	M	S	S	M
CO4	S	S	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)

Programme Code:	ALL U.G.	Programme Title:	Allied Optional	
Course Code:	19UDCO01	Course Title:	Batch:	2019
Total Hours:	90	Stock Markets	Semester:	IV
			Credits:	5.0

Course Objective

The course aims

- To enrich the students' knowledge about Stock Market in India.
- To enlighten students on the basic concept of online trading.
- To understand the Regulatory Framework on the functions of Stock Market.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Understand the functions of Stock Markets and its regulatory framework in India.
K2	CO2	Have in-depth knowledge about the procedures for Listing of Securities in Stock Market.
K3	CO3	Gain the Practical knowledge about online trading and Depositories.
K4 & K5	CO4	Enhance the practical knowledge in Derivatives.

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

SYLLABUS		
Unit	Content	No. of Hours
I	Stock Exchanges: Meaning- Functions-Services- Limitations. Membership in the Stock Exchanges-Classification of members in India-Non-members acting for members.	18
II	Listing in Stock Exchange: Meaning-Procedures- Advantages-disadvantages. NSE: Objectives-features-functions. BSE: Objectives -features-functions.	18
III	Regulation of Stock Exchanges: Security Contract (Regulation) Act, 1956- SEBI: Objectives -Functions- Powers.	18
IV	Online Trading- BSE BOLT system-NSE NEAT system- Merits and demerits of Online trading. Depository: Meaning- objectives- process - participants.	18
V	Derivatives: Meaning- features- kinds- Future contract- advantages - <i>Forward Vs Future contract</i> *. Options: Features-types-advantages- disadvantages.	18

<* - Self Study>

Text Books:

1. Radha, Parameshwaran, and Nedunchezian, Investment Management, Prasanna&Co.
2. E. Gordon and K. Natarajan, Financial markets and services, Himalaya Publication.
3. L. Natarajan, Investment Management, Margham Publications.

Reference Books:

1. S.Chand, and V.K. Bhalla, Fundamentals of Investment Management, S. Chand & Company Pvt. Ltd.
2. S. Maria John, Financial Markets and Institutions, Palani Paramount Publications.

E-references:

1. www.sebi.gov.in
2. www.moneycontrol.com
3. www.bseindia.com
4. www.icsi.ac.in

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	M
CO2	H	M	H	H	L
CO3	H	M	H	H	L
CO4	M	S	H	S	M

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

Programme Code:	ALL U.G.	Programme Title:	Allied Optional	
Course Code:	19UDCO02	Course Title:	Batch:	2019
Total Hours:	90	Business Organisation	Semester:	IV
			Credits:	5.0

Course Objective

The course aims

- To know about the different forms of organisations.
- To identify the significance of Institutional Assistance to business.
- To enable the students to understand the concept of business combination.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Acquire Knowledge about business and its various forms.
K2	CO2	Enhance the ideas about size of the business unit.
K3	CO3	Analyze the environment for potential business opportunities.
K4	CO4	Gain the knowledge about the concepts of business combination.

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

SYLLABUS

Unit	Content	No. of Hours
I	Business: Meaning-Nature-Scope-Objectives-Essentials of a successful business-Business Ethics: Meaning-Importance-Principles.	18
II	Forms of Business organisation: Sole proprietorship concern- One Person Company-Partnership firms-LLP-Joint stock companies-Co-operative organization: Features-Merits and demerits.	18
III	Size of the business units: Factors determining the size of the business-Economies of large scale operation- <i>Merits and demerits of large scale operation.</i> * Small scale operation-Merits and demerits.	18
IV	Institutional Assistance to business: Functions of DIC, TIIC, SIDCO, SIPCOT and SIDBI	18
V	Business combination: Meaning and definitions- <i>Types of combination</i> *-Forms of combination-Trade Association and Chamber of Commerce.	18

<* - Self Study>

Text Books:

1. Reddy,P.N., Principles of business organisation and Management, S.Chand & Co.,
2. Gupta,C.B., Business Organisation & Management, Sultan Chand & Sons.

Reference Books:

1. Bhushan,Y.K., Fundamentals of business organisation & Management, Sultan Chand & sons.
2. Sharma,R.K., Shashi,K., and Gupta, Business Organisation & Management, Kalyani Publishers.
3. Kathiresan and Radha,V., Business Organisation, Prasanna Publishers & Distributors.

E-references:

1. www.sipcot.com
2. www.tiic.org
3. www.erode.nic.in

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	H	M
CO2	M	H	S	H	M
CO3	S	M	H	S	H
CO4	M	M	M	M	S

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

Programme Code:	ALL U.G.	Programme Title:	Allied Optional	
Course Code:	19UDCO03	Course Title:	Batch:	2019
Total Hours:	90	Service Marketing	Semester:	IV
			Credits:	5.0

Course Objective

The course aims

- To enable the students to learn about the 7P's of Service Marketing.
- To familiarize the students on Product Planning and New Service Development.
- To make them to learn about Transport Service Marketing and Hotel service Marketing.

Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
K1	CO1	Distinguish between Product Marketing and Service Marketing.
K2	CO2	Acquire the knowledge on 7P's of Service Marketing.
K3	CO3	Know about the importance of Product Planning and New Service Development.
K4	CO4	Know about the Transport and Hotel Service Marketing.

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

SYLLABUS

Unit	Content	No. of Hours
I	Market: Meaning –Types. Marketing: Meaning and definition- Significance- Functions -4P's in marketing. Marketing Mix: Meaning -Elements- Factors influencing the marketing Mix.	18
II	Services: Meaning-Nature-Classification-Scope. Service Marketing: Meaning– Importance- <i>Differences between Product marketing and Service marketing*</i> - 7P's in service marketing.	18
III	Service Product: Meaning- New Service Development-Stages. Pricing in services: Meaning-Objectives- kinds- Factors influencing the price fixation. Service location: Meaning- <i>Factors influencing the choice of location*</i> . Service promotion: Objectives.	18
IV	Transport Service Marketing: Significance of Road, Rail, Air and Water transport- Product planning for Transport Services-Transport Marketing Mix- Transport Service Segmentation-Bases-Significance.	18
V	Hotel Marketing: Concept -Types of Hotel -Users of Hotel Service -Market segmentation for hotel -Factors influencing the price fixation in Hotel Service.	18

<* - Self Study>

Text Book:

S.M.Jha, Service marketing, Himalaya Publishing House.

Reference Books:

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

E-references:

1. http://www.pondiuni.edu.in/storage/dde/downloads/markiv_sm.pdf
2. https://gurukpo.com/Content/BBA/Service_Marketing.pdf
3. <http://www.ddegjust.ac.in/studymaterial/mba/mm-411.pdf>

Mapping with Programme Specific Outcomes

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	H	S	M
CO2	S	H	M	H	S
CO3	S	S	H	M	H
CO4	H	S	H	M	S

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