

## **PG and Research Department of Commerce – B.COM**

### **VISION**

- ✓ To equip students with knowledge in commercial skill enhancements.
- ✓ To become a centre for excellence for promoting business globally.
- ✓ To provide conducive environment to create visionary professionals, entrepreneurs and leaders with innovation.
- ✓ Inculcate ethical and moral values for creating holistic citizens with social values.

### **MISSION**

- ✓ To provide curricula for application of knowledge and offer practical training to students in the field of commerce.
- ✓ To promote domain specific research with social relevance and offer professional development training.
- ✓ To understand the importance of innovation and commonalities among the business incubators and draft a strategy for the effectiveness of the incubator based on the local conditions and environment.
- ✓ To improve the employability by providing activity-based learning and train professionals and entrepreneurs with ethical values.

## **PG and Research Department of Commerce**

### **B. Com**

#### **PROGRAM OUTCOME (PO)**

- PO1:** Equip the students in getting practical exposure regarding the recent trends in accounting and business practices adopted in the organisations.
- PO2:** Enhancement in developing the decision-making capability of the students.
- PO3:** Inculcate students to become an entrepreneur and intrapreneur.
- PO4:** Nurture the students in coping up with the changing business environment
- PO5:** Prepare the students to identify, scrutinize and grasp the opportunities available in the business and marketing practices.
- PO6:** Edify the students to face the contemporary challenges in commerce.
- PO7:** Initiate the students to adapt the concept of e-commerce in their business entities.

#### **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

- PEO1:** The students are well equipped with comprehensive skills and abilities that meet the industrial demands.
- PEO2:** The students are practiced the principles of business ethics and moral values in their career.
- PEO3:** The students are enriched with skills to compete with the changing business scenario.

#### **PROGRAMME SPECIFIC OUTCOME (PSO)**

- PSO1:** Familiarize the students in adopting the new trends of accounting and finance in their career.
- PSO2:** Inspire the students to start a new business and create employment opportunities in the society at large that leads to economic development of our nation.
- PSO3:** Recognize the Students in adapting the ethical values and principles in their business.

## **GRADUATE ATTRIBUTES – B.Com.**

### **1. Knowledge and critical thinking:**

The graduates acquire knowledge in commerce, business, accounting, finance, banking, computer, technology and management concepts. They expand their progress in critical thinking, knowledge and current developments in the multi-disciplinary subjects.

### **2. Enhanced skills and abilities:**

The graduates have modernized communication, innovation, technical and technological, leadership, analytical, decision-making, problem-solving, personality development and employability skills that improve entrepreneurship, intrapreneurship and reasoning abilities.

### **3. Professional excellence:**

The graduates excel in their profession by adopting the principles and concepts of commerce, economics and management. They are effective problem solvers and able to compete with the future challenges in their career.

### **4. Social responsibility, Business and professional ethics:**

Enthusiastic in implementing the principles of corporate social responsibility, environmental responsibility, sustainability, philanthropy and humanity. Adopt the principles of business and professional ethics, social adaptation and legal values in their career.

### **5. Digital learning and advanced techniques and skills:**

As the graduates are greatly familiar with advanced techniques and skills, they are able to prepare themselves for living, learning and working in a digital society.

### **6. Information and Communication Technology (ICT) Digital Literacy**

Capability to use various ICT tools for exploring, analysis and using the information for business purposes.

### **7. Moral Awareness**

Ability to ascertain unethical behaviour, satisfaction of information and to manage self and various social systems.

**G. VENKATASWAMY NAIDU COLLEGE, KOVILPATTI.**  
**(Re-Accredited with 'A' Grade by NAAC)**  
**PG and Research Department of Commerce**  
**B.Com - Curriculum Structure**  
**(For those who joined in June 2023 and after)**

Category	Course Type	Course Code	Course Title	Contact Hours	Exam Hours	Marks			Credit
						CIA	ESE	Total Marks	
<b>SEMESTER – I</b>									
Part –I	Language	U23TA1L1	Tamil-I	6	3	25	75	100	3
Part –II	Language	U23EN1L1	English - I	6	3	25	75	100	3
Part – III	Core-1	U23CO101	Financial Accounting-I	5	3	25	75	100	5
	Core-2	U23CO102	Principles of Management	5	3	25	75	100	5
	Elective Generic I (Allied)	U23CO1A1	Business Economics	4	3	25	75	100	3
Part-IV	Skill Enhancement Course-I (Non Major)	U23CO1S1	Digital Banking	2	-	50	0	50	2
	Foundation Course	U23COFC1	Fundamentals of Business studies	2	-	50	0	50	2
<b>Total</b>				<b>30</b>				<b>600</b>	<b>23</b>
<b>SEMESTER – II</b>									
Part-I	Language	U23TA2L2	Tamil - II	6	3	25	75	100	3
Part-II	Language	U23EN2L2	English - II	6	3	25	75	100	3
Part-III	Core-3	U23CO203	Financial Accounting-II	5	3	25	75	100	5
	Core-4	U23CO204	Business Law	5	3	25	75	100	5
	Elective Generic II - (Allied)	U23CO2A2	International Trade	4	3	25	75	100	3
	Comprehension – I (Online Exam)	U23CO2C1	Comprehension in Core Courses – I	0	1	0	50	50	1

Part – IV	Skill Enhancement Course-2 (Non Major)	U23CO2S2	Stock Market Operations	2	-	50	0	50	2
	Skill Enhancement Course-3 (Discipline)	U23CO2S3	Internet and its applications	2	2	0	50	50	2
<b>Total</b>				<b>30</b>				<b>650</b>	<b>24</b>

### **Part III / B.Com/Semester – I/Core – I: Financial Accounting – I - U23CO101**

<b>Lecture Hours</b>	<b>: 75</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Contact Hours per Semester</b>	<b>: 75</b>		
<b>Contact hours per Week</b>	<b>: 5</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

#### **Objectives of the course**

The course aims at giving an overall view of the

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

#### **Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

**CO1:** Remember the concept of rectification of errors and Bank reconciliation statements

**CO2:** Apply the knowledge in preparing detailed accounts of sole trading concerns

**CO3:** Analyse the various methods of providing depreciation

**CO4:** Evaluate the methods of calculation of profit

**CO5:** Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	1	1	3	2	3	2	2
<b>CO2</b>	2	3	2	3	2	2	1	2	2	2
<b>CO3</b>	2	2	1	3	2	1	2	1	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	2	2
<b>CO5</b>	2	2	3	3	2	1	2	3	2	2
<b>Total Contribution of COs to POs and PSOs</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>12</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>10</b>	<b>10</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>80</b>	<b>80</b>	<b>73.33</b>	<b>80</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>73.33</b>	<b>66.67</b>	<b>66.67</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(15 Hours)**

#### **Fundamentals of Financial Accounting**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement.

Need and Preparation.

## **Unit II**

**(15 Hours)**

### **Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

## **Unit III**

**(15 Hours)**

### **Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Units of Production Method – Cost Model vs. Revaluation.

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

## **Unit IV**

**(15 Hours)**

### **Accounting from Incomplete Records – Single Entry System**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

## **Unit V**

**(15 Hours)**

### **Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

**Insurance Claims** – Calculation of Claim Amount-Average clause (Loss of Stock only)

### **Recommended Text**

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. (2021)
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. (2020)
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. (2021)
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. (2019)
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. (2021)

### **Reference Books**

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.(2020)
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. (2019)
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.(2021)
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.(2021)

5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.(2019)

### **Website and e-learning Source**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Part III/ B.Com/Semester – I/Core – II: PRINCIPLES OF MANAGEMENT -  
U23CO102**

<b>Lecture Hours</b>	<b>: 75</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Contact Hours per Semester</b>	<b>: 75</b>		
<b>Contact hours per Week</b>	<b>: 5</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

**Objectives of the course**

The course aims at giving an overall view of the

- To understand the basic management concepts and functions
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

**Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

**CO1:** Demonstrate the importance of principles of management

**CO2:** Paraphrase the importance of planning and decision making in an organization

**CO3:** Comprehend the concept of various authorizes and responsibilities of an organization.

**CO4:** Enumerate the various methods of Performance appraisal

**CO5:** Demonstrate the notion of directing, co-coordination and control in the management.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	3	3	3	2	3
<b>CO2</b>	2	3	2	3	2	2	2	2	2	2
<b>CO3</b>	3	1	2	2	2	1	1	3	2	2
<b>CO4</b>	3	3	2	2	2	3	1	3	2	2
<b>CO5</b>	1	1	2	1	1	2	3	1	2	2
<b>Total Contribution of COs to POs and PSOs</b>	<b>12</b>	<b>11</b>	<b>10</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>11</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>80</b>	<b>73.33</b>	<b>66.67</b>	<b>73.33</b>	<b>60</b>	<b>73.33</b>	<b>66.67</b>	<b>80</b>	<b>66.67</b>	<b>73.33</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(15 Hours)**

#### **Introduction to Management**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

## **Unit II**

**(15 Hours)**

### **Planning**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

## **Unit III**

**(15 Hours)**

### **Organizing**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

## **Unit IV**

**(15 Hours)**

### **Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH]

## **Unit V**

**(15 Hours)**

### **Directing**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders - Challenges faced by women in workforce - Supervision.

### **Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

### **Recommended Text**

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi. (2021)
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. (2020)
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. (2019)
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi. (2021)

5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. (2020)

### **Reference Books**

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai (2021)
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. (2019)
3. Griffffin, Management principles and applications, Cengage learning, India (2021)
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. (2020)
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.(2022)

### **Website and e-learning Source**

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

## Part III/ B.Com/Semester – I/Elective Generic (Allied) – I: Business Economics

### U23CO1A1

<b>Lecture Hours</b>	<b>: 60</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 3</b>
<b>Contact Hours per Semester</b>	<b>: 60</b>		
<b>Contact hours per Week</b>	<b>: 4</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

#### Objectives of the course

The course aims at giving an overall view of the

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

#### Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

**CO1:** Explain the positive and negative approaches in economic analysis

**CO2:** Understood the factors of demand forecasting

**CO3:** Know the assumptions and significance of indifference curve

**CO4:** Outline the internal and external economies of scale

**CO5:** Relate and apply the various methods of pricing

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	3	3	3	3	3	2
<b>CO2</b>	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	2	3	3	2	2	1	2	1	3	2
<b>CO4</b>	2	1	2	2	2	1	2	1	3	2
<b>CO5</b>	2	2	3	2	1	2	1	3	1	2
<b>Total Contribution of COs to POs and PSOs</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>10</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>73.33</b>	<b>73.33</b>	<b>80.00</b>	<b>73.33</b>	<b>66.67</b>	<b>60</b>	<b>66.67</b>	<b>66.67</b>	<b>80</b>	<b>66.67</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(12 Hours)**

#### **Introduction to Economics**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –

Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.

## **Unit II**

**(12 Hours)**

### **Demand & Supply Functions**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants

## **Unit III**

**(12 Hours)**

### **Consumer Behaviour**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

## **Unit IV**

**(12 Hours)**

### **Theory of Production**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

## **Unit V**

**(12 Hours)**

### **Market Structure**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy and its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.

### **Recommended Text**

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.(2021)
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.(2021)
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.(2020)
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.(2018)
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. (2019)

## **Reference Books**

1. S.Shankaran, Business Economics-Margham Publications, Chennai.(2019)
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.(2018)
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia.(2022)
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.(2021)
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.(2020)

## **Website and e-learning Source**

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

**Part IV/B.Com/Semester – I/Skill Enhancement – I: Digital Banking -  
U23CO1S1**

<b>Lecture Hours</b>	<b>: 30</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Contact Hours per Semester</b>	<b>: 30</b>		
<b>Contact hours per Week</b>	<b>: 2</b>		
<b>Internal Marks</b>	<b>: 50</b>		
<b>External Marks</b>	<b>: -</b>		
<b>Total Marks</b>	<b>: 50</b>		

**Objectives of the course**

The course aims at giving an overall view of the

- To acquaint students with knowledge of Digital Banking Products
- To enable the students to understand the knowledge of Digital Payment System
- To impart the students to understand the new concepts of Mobile and Internet Banking
- To enables the students to have depth knowledge in point of sale terminals
- To understand the ATM and cash deposit system

**Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

**CO1:** Explain the need for digital banking products and the usage of cards.

**CO2:** Classify the usage of various payment systems

**CO3:** Discuss the profitability, risk management and frauds of mobile and internet banking.

**CO4:** Analyse the approval processes of POS terminals

**CO5:** Explain the product features and services of ATM and Cash Deposit Machine

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	3	2	3	3	2	3	2	2
<b>CO2</b>	2	3	2	2	2	2	2	2	3	2
<b>CO3</b>	3	3	2	2	1	2	1	2	3	3
<b>CO4</b>	2	4	1	2	1	1	2	2	1	2
<b>CO5</b>	3	2	1	3	3	1	2	2	2	3
<b>Total Contribution of COs to POs and PSOs</b>	<b>12</b>	<b>14</b>	<b>9</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>12</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>80.0</b>	<b>93.3</b>	<b>60.0</b>	<b>73.3</b>	<b>66.7</b>	<b>60</b>	<b>60</b>	<b>73.33</b>	<b>73.33</b>	<b>80.00</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(6 Hours)**

#### Digital Banking Products

Digital Banking – Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – New Technologies- Euro pay, Master and Visa Card(EMV)- Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products –Digital Lending– Digital Lending Process-Non-Performing-Asset(NPA)

## **Unit II**

**(6 Hours)**

### **Payment System**

Overview of Domestic and Global Payment systems – RuPay and RuPay Secure – Immediate Payment Service(IMPS)–National Unified USSD Platform(NUUP)- National Automated Clearing House(NACH)-Aadhaar Enabled Payment System(AEPS) – Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)– National Electronic Fund Transfer(NEFT) –Innovative Banking &Payment Systems.

## **Unit III**

**(6 Hours)**

### **Mobile and Internet Banking**

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bit coins

## **Unit IV**

**(6 Hours)**

### **Point of Sale Terminals**

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

## **Unit V**

**(6 Hours)**

### **Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

### **Recommended Text**

1. IIBF, (2019). Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. (2017 ) Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. RavindraKumar and Manish Deshpande., E-Banking Pacific Books International. (2016).
4. UppalR.K.2017 E-Banking: The Indian Experience. Bharti Publications, (2017).

### **Reference Books**

1. Arunajatesan S., (2017) Technology in Banking Margham Publications Chennai..
2. Digital Banking (2016) Indian Institute of Banking and Finance, Pvt Limited New Delhi.

3. Indian Institute of Banking and Finance, (2016) General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L (2014) Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai

### **Website and e-learning Source**

1. [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)
2. <http://www.himpub.com/documents/Chapter1859.pdf>.

**Part IV/B.Com/Semester – I/Foundation Course: Fundamentals of Business  
Studies - U23COFC1**

<b>Lecture Hours</b>	<b>: 30</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Contact Hours per Semester</b>	<b>: 30</b>		
<b>Contact hours per Week</b>	<b>: 2</b>		
<b>Internal Marks</b>	<b>: 50</b>		
<b>External Marks</b>	<b>: -</b>		
<b>Total Marks</b>	<b>: 50</b>		

**Objectives of the course**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

**Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

**CO1:** To make the students familiar with the basic concepts of commerce and Management Fields.

**CO2:** To encourage and motivate the Students for the commerce Education.

**CO3:** To make the students aware towards the various branches of commerce like Accounts, Banking and Auditing.

**CO4:** To develop the entrepreneurial skills among the students.

**CO5:** To improve the knowledge of taxation.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	2	3	2	2	1	2	2	3	3	2
<b>CO2</b>	2	3	3	1	2	2	3	2	2	1
<b>CO3</b>	2	2	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	3	1	1	2	3	3
<b>CO5</b>	2	3	2	3	1	2	1	2	3	1
<b>Total Contribution of COs to POs and PSOs</b>	<b>11</b>	<b>13</b>	<b>12</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>12</b>	<b>13</b>	<b>9</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>73.3</b>	<b>86.7</b>	<b>80.0</b>	<b>66.7</b>	<b>60.0</b>	<b>60</b>	<b>60.0</b>	<b>80.0</b>	<b>86.7</b>	<b>60.0</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(6 Hours)**

#### Commerce-Introduction

Definition of Commerce - Importance's of Commerce - Meaning of barter system – business – industry-trade - hindrances of trade – branches of Commerce.

#### Unit II

**(6 Hours)**

#### Accounting-Introduction

Book Keeping - Meaning -Definition –Objectives-Accounting-Meaning –DefinitionObjectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Steps

involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts - Real Accounts- Nominal Accounts.

### **Unit III**

**(6 Hours)**

#### **Marketing and Advertising**

Meaning of Marketing – Definition - Functions of Marketing-Meaning of Consumer – Standardization and Grading - Pricing – Kinds of Pricing – AGMARK –ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

### **Unit IV**

**(6 Hours)**

#### **Auditing & Entrepreneurial Development**

Introduction of Auditing - Origin and Evolution –Definition -Features of Auditing - Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation - Distinction between Accounting & Auditing – Basic Principles of Audit- Classification of Audit- Entrepreneurial Development Characteristics of an entrepreneur – Functions of an entrepreneur-Types of an entrepreneur - Problems of Women entrepreneur- Concept of Women Entrepreneurs

### **Unit V**

**(6 Hours)**

#### **Income Tax Law and Practice**

Tax history -Types – Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration – Slab Rate –Filing of Returns – Residential Status.

#### **Recommended Text**

1. L.M. Prasad, Principles of Management, (2022) S.Chand &Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang (2023) Financial Accounting- I, Kalyani Publishers, New Delhi.

#### **Reference Books**

1. Dr. N. Rajan Nair, (2023) Marketing, Sultan Chand & Sons. New Delhi
2. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
3. Sundar K. and Paari, (2016) Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
4. T. Srinivasan (2024) Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

#### **Website and e-learning Source**

1. <https://www.ama.org/marketing-vs-advertising/>
2. <https://www.toppr.com/bytes/forms-of-commerce/>
3. [efaidnbmnnnibpcajpcglclefindmkaj/https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAX1022.pdf](https://efaidnbmnnnibpcajpcglclefindmkaj/https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1022.pdf)

### Part III/ B.Com/Semester – II/Core – III: Financial Accounting II - U23CO203

<b>Lecture Hours</b>	<b>: 75</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Contact Hours per Semester</b>	<b>: 75</b>		
<b>Contact hours per Week</b>	<b>: 5</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

#### Objectives of the course

The course aims at giving an overall view of the

- The students are able to prepare different kinds of accounts such as Hire purchase and Instalments System.
- To understand the allocation of expenses under departmental accounts.
- To gain an understanding about partnership accounts relating to Admission and retirement
- Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- To know the requirements of international accounting standards.

#### Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

**CO1:** To evaluate the Hire purchase accounts and Instalment systems

**CO2:** To prepare Branch accounts and Departmental Accounts

**CO3:** To understand the accounting treatment for admission and retirement in partnership

**CO4:** To know Settlement of accounts at the time of dissolution of a firm.

**CO5:** To elaborate the role of IFRS

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	2	1	2	2	2	2	2	2	3	3
<b>CO2</b>	3	3	2	2	3	3	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	3	2	3	2
<b>CO4</b>	2	3	2	2	1	1	1	1	2	3
<b>CO5</b>	2	2	1	1	1	2	1	1	2	3
<b>Total Contribution of COs to POs and PSOs</b>	<b>12</b>	<b>11</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>12</b>	<b>13</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>80.0</b>	<b>73.3</b>	<b>60</b>	<b>66.7</b>	<b>60.0</b>	<b>66.7</b>	<b>60</b>	<b>60.0</b>	<b>80.0</b>	<b>86.7</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(15 Hours)**

#### Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession -  
Hire Purchase Trading Account Instalment System - Calculation of Profit

#### Unit II

**(15 Hours)**

#### Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

### **Unit III**

**(15 Hours)**

#### **Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

### **Unit IV**

**(15 Hours)**

#### **Partnership Accounts - II**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray theory– Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

### **Unit V**

**(15 Hours)**

#### **Accounting Standards for financial reporting (Theory only)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Role of Developing IFRS - IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS..

#### **Recommended Text**

- Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.(2019)
- M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.(2021)
- R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.(2020)
- S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.(2021)
- T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. (2021)

#### **Reference Books**

- Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.(2020)
- Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. (2018)
- Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.(2018)
- Tulsian , Advanced Accounting, Tata MC. Graw hills, India.(2019)
- Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.(2021)

## **Website and e-learning Source**

- <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

## Part III/ B.Com/Semester – II/Core – IV: Business Law - U23CO204

<b>Lecture Hours</b>	<b>: 75</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 5</b>
<b>Contact Hours per Semester</b>	<b>: 75</b>		
<b>Contact hours per Week</b>	<b>: 5</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

### Objectives of the course

The course aims at giving an overall view of the

- To know the nature and objectives of mercantile law and the essentials of valid contract.
- To gain knowledge on performance contracts.
- To be acquainted with the rules of Indemnity and Guarantee.
- To make aware of the essentials of Bailment and pledge
- To understand the provisions relating to sale of goods.

### Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

**CO1:** Explain the objectives and significance of mercantile law

**CO2:** Understand the clauses and exceptions of Indian Contract Act.

**CO3:** Outline the contract of indemnity and guarantee

**CO4:** Familiar with the provision relating to Bailment and Pledge

**CO5:** Explain the various provisions of Sale of Goods Act 1930.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	1	1	2	2	2	3	3
<b>CO2</b>	3	2	2	2	1	2	1	3	2	2
<b>CO3</b>	1	1	2	1	2	2	3	2	3	2
<b>CO4</b>	1	1	2	3	2	1	2	1	2	3
<b>CO5</b>	3	3	3	2	3	2	1	1	2	3
<b>Total Contribution of COs to POs and PSOs</b>	<b>11</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>12</b>	<b>13</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>73.33</b>	<b>60</b>	<b>73.33</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60.0</b>	<b>80.0</b>	<b>86.7</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(15 Hours)**

#### Elements of Contract

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

### **Unit III**

**(15 Hours)**

#### **Performance Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

### **Unit III**

**(15 Hours)**

#### **Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

### **Unit IV**

**(15 Hours)**

#### **Bailment and Pledge**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

### **Unit V**

**(15 Hours)**

#### **Sale of Goods Act 1930:**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

#### **Recommended Text**

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.(2022)
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.(2021)
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi. (2020)
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.(2020)
5. Shusma Aurora, Business Law, Taxmann, New Delhi.(2019)

#### **Reference Books**

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.(2020)
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.(2021)
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.(2019)
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.(2018)
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.(2021)

## **Website and e-learning Source**

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

**Part III/ B.Com/Semester – II/Elective Generic (Allied) – II: International Trade  
- U23CO2A2**

<b>Lecture Hours</b>	<b>: 60</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 3</b>
<b>Contact Hours per Semester</b>	<b>: 60</b>		
<b>Contact hours per Week</b>	<b>: 4</b>		
<b>Internal Marks</b>	<b>: 25</b>		
<b>External Marks</b>	<b>: 75</b>		
<b>Total Marks</b>	<b>: 100</b>		

**Objectives of the course**

The course aims at giving an overall view of the

- ❖ To enable students familiarise with the basics of International Trade.
- ❖ To know the various theories of international trade.
- ❖ To impart knowledge about balance of trades and exchange rates.
- ❖ To gain knowledge about international institutions
- ❖ To gain insights on World Trade Organisation

**Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

- CO1:** Distinguish between the concept of internal and international trade
- CO2:** Define the various theories of international trade.
- CO3:** Examine the balance of trade and exchange rates
- CO4:** Appraise the role of IMF and IBRD.
- CO5:** Define the workings of WTO and with special reference to India.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	3	3	2	1	2	2
<b>CO2</b>	3	1	2	2	2	2	2	3	2	2
<b>CO3</b>	1	2	2	2	2	2	2	2	2	3
<b>CO4</b>	1	2	1	1	1	1	1	3	2	2
<b>CO5</b>	3	1	2	2	3	2	3	2	1	1
<b>Total Contribution of COs to POs and PSOs</b>	<b>11</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>9</b>	<b>10</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>73.33</b>	<b>60</b>	<b>66.67</b>	<b>66.67</b>	<b>73.33</b>	<b>66.67</b>	<b>66.67</b>	<b>73.3</b>	<b>60</b>	<b>66.7</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(12 Hours)**

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context.

#### Unit II

**(12 Hours)**

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost

theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.

**Unit III** **(12 Hours)**

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

**Unit IV** **(12 Hours)**

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

**Unit V** **(12 Hours)**

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

**Recommended Text**

- ❖ Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
- ❖ Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
- ❖ Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
- ❖ H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
- ❖ Bimal Jaiswal& Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

**Reference Books**

- ❖ Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
- ❖ Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
- ❖ Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
- ❖ S Sankaran , International Trade, Margham Publication, Chennai
- ❖ C B Gupta, International Business, S Chand Publishing, New Delhi

## Website and e-learning Source

- ❖ <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
- ❖ <https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>
- ❖ [https://www.wto.org/english/thewto\\_e/countries\\_e/india\\_e.htm](https://www.wto.org/english/thewto_e/countries_e/india_e.htm)

**Part III/ B.Com/Semester – II/Skill Enhancement – II: Stock Market Operations**  
**- U23CO2S2**

<b>Lecture Hours</b>	<b>: 30</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Contact Hours per Semester</b>	<b>: 30</b>		
<b>Contact hours per Week</b>	<b>: 2</b>		
<b>Internal Marks</b>	<b>: 50</b>		
<b>External Marks</b>	<b>: -</b>		
<b>Total Marks</b>	<b>: 50</b>		

**Objectives of the course**

The course aims at giving an overall view of the

- To acquaint students with knowledge of Securities Market
- To enable the students to understand the knowledge of Practice Trading on Stock Market
- To impart the students to understand the legal frame work of securities Market
- To enables the students to have depth knowledge in different segment of stock exchange
- To understand the role of Demat Trading

**Course Learning Outcomes (for mapping with Pos and PSOs)**

On completion of the course the students will be able to

- CO1:** Explain the basic concept of Securities Market
- CO2:** Practice Trading on Stock Market
- CO3:** Analyse the legal Frame work of Securities Market
- CO4:** Explain different segment of Stock Exchange
- CO5:** Perform Demat Trading

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	2	3	1	1	3	2	2	2	2	2
<b>CO2</b>	1	2	2	2	1	2	2	3	2	2
<b>CO3</b>	3	1	3	2	2	2	2	3	1	1
<b>CO4</b>	1	2	2	2	2	2	1	2	3	3
<b>CO5</b>	2	3	2	3	1	3	2	2	3	2
<b>Total Contribution of COs to POs and PSOs</b>	<b>9</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>12</b>	<b>11</b>	<b>10</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>60</b>	<b>73.33</b>	<b>66.67</b>	<b>66.67</b>	<b>60</b>	<b>73.33</b>	<b>60</b>	<b>80</b>	<b>73.33</b>	<b>66.67</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

**(6 Hours)**

#### Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

## **Unit II**

**(6 Hours)**

### **Primary Market**

Concept, Functions and Importance; Functions of New Issue Market (IPO,FPO&OFS); Methods of Floatation - fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

## **Unit III**

**(6 Hours)**

### **Secondary Market**

Concept; Functions and Importance; Mechanics of Stock Market Trading - Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.

## **Unit IV**

**(6 Hours)**

### **Regulatory Framework**

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

## **Unit V**

**(6 Hours)**

### **DEMAT Trading**

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading

### **Recommended Text**

- 1.Gordon,E., &Natarajan,K.(2019) Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
- 2.Benjamin,G. (2019) TheIntelligent Investor.NewYork: Harper Publishing.
- 3.Dalton,J.M.(2001) How the Stock Market Works? New York: Prentice Hall Press. Machiraju,H.
4. Machiraju, H.R. (2019) Merchant Banking. New Delhi: New Age Publishers

### **Reference Books**

1. Gitman and Joehnk (2015) Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, (2017) Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath (2016) Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M (2015) Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi.

## Website and e-learning Source

1. <https://www.investopedia.com/terms/s/security.asp#:~:text=There%20are%20primarily%20three%20types,are%20regulated%20by%20the%20SEC.>
2. <https://groww.in/p/primary-market>
3. <https://taxguru.in/sebi/sebi-issue-capital-disclosure-requirements-second-amendment-regulations-2023.html>

## Part III/ B.Com/Semester – II/Skill Enhancement – III: Internet And Its

### Applications - U23CO2S3

<b>Lecture Hours</b>	<b>: 30</b>	<b>Tutorial Hours</b>	<b>: -</b>
<b>Practical Hours</b>	<b>: -</b>	<b>No. of Credits</b>	<b>: 2</b>
<b>Contact Hours per Semester</b>	<b>: 30</b>		
<b>Contact hours per Week</b>	<b>: 2</b>		
<b>Internal Marks</b>	<b>: -</b>		
<b>External Marks</b>	<b>: 50</b>		
<b>Total Marks</b>	<b>: 50</b>		

### Objectives of the course

The course aims at giving an overall view of the

- To understand the basic concepts of Internet and its applications.
- To impart the students to know the commands of e-mail.
- To acquaint students with knowledge of web concepts and browsers.
- To enables the students to have depth knowledge in various Internet services.
- To understand the role of various search engines.

### Course Learning Outcomes (for mapping with Pos and PSOs)

On completion of the course the students will be able to

**CO1:** Explain the Internet applications.

**CO2:** Examine the e-mail applications.

**CO3:** Analyse the online Chatting and Conferencing Concepts

**CO4:** Explain the various web elements.

**CO5:** Determine the various web directories.

## CO – PO and PSO Mapping (Course Articulation Matrix)

POs & PSOs COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>CO1</b>	2	3	1	1	2	2	1	2	2	1
<b>CO2</b>	3	2	3	1	1	2	3	3	1	3
<b>CO3</b>	2	3	2	2	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	2	2	3	1	2	3
<b>CO5</b>	1	1	2	3	2	1	1	1	3	1
<b>Total Contribution of COs to POs and PSOs</b>	<b>11</b>	<b>12</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>9</b>
<b>Weighted Percentage of COs Contribution to POs and PSOs</b>	<b>73.33</b>	<b>80</b>	<b>73.33</b>	<b>66.67</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>66.67</b>	<b>60</b>

**0 – No Correlation**

**1 – Weak,**

**2- Moderate,**

**3- Strong**

### Course Content

#### Unit I

(6 Hours)

#### Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet

## **Unit II**

**(6 Hours)**

### **E-mail Concept**

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

## **Unit III**

**(6 Hours)**

### **Internet Services**

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

## **Unit IV**

**(6 Hours)**

### **Web Concepts and Browsers**

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

## **Unit V**

**(6 Hours)**

### **Search Engines**

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Whowhere, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

### **Recommended Text**

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2019.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2019
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2018
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2018

### **Reference Books**

1. Douglas E.Commer-Computer Networks and Internet, PHI ( Addition Wesley Lonman), New Delhi, (2018).
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, NewDelhi, (2018)

### **Website and e-learning Source**

1. [https://www.tutorialspoint.com/computer\\_concepts/computer\\_concepts\\_internet.htm#:~:text=It%20is%20a%20global%20communication,other%20computers%20in%20any%20network](https://www.tutorialspoint.com/computer_concepts/computer_concepts_internet.htm#:~:text=It%20is%20a%20global%20communication,other%20computers%20in%20any%20network)
2. [https://www.tutorialspoint.com/internet\\_technologies/web\\_browsers.htm](https://www.tutorialspoint.com/internet_technologies/web_browsers.htm)
3. <https://blog.hubspot.com/marketing/top-search-engines>