

# **DEPARTMENT OF COMMERCE (PROFESSIONAL ACCOUNTING)**

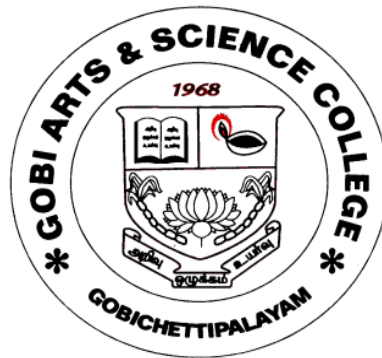
**B.Com. (PROFESSIONAL ACCOUNTING)**

**(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>	Professional Accounting	
<b>Course Code:</b>	19UAPA07	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Strategic Management	<b>Semester:</b>	III
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To provide an idea about Strategic Management concepts and techniques.
- To enrich the knowledge of the students with general and competitive business environment.
- To help the students to learn the process of strategic decision making, implementation and evaluation of corporate policies.

### Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Have thorough knowledge about Strategic management
<b>K2</b>	<b>CO2</b>	Know the ideas about SWOT Analysis-TOWS Matrix.
<b>K3</b>	<b>CO3</b>	Enhance the knowledge about the business environment.
<b>K4 &amp; K5</b>	<b>CO4</b>	Acquire the knowledge about various Business Strategies.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Strategic Management: Meaning-Evolution-Nature-Process-Scope-Objectives-Benefits-Vision-Mission-Limitations-Strategic Levels in organisations.	<b>18</b>
<b>II</b>	Business Environment: Meaning-Objectives-Limitations. Micro Environment: Consumers-Competitors-Organizations-Market-Suppliers. Macro Environment: Demographic-Socio-Cultural-Economic-Political-Legal-Technological-Government. Business Policy: Meaning-Nature-Types-Objectives.	<b>18</b>
<b>III</b>	Strategic Analysis: Situational Analysis-SWOT Analysis-TOWS Matrix-Portfolio Analysis - BCG Matrix. Strategic Planning: Meaning-Essential stages- <i>Importance-Challenges</i> *.	<b>18</b>
<b>IV</b>	Formulation of functional strategy: Marketing Strategy-Financial Strategy-Production Strategy-Logistics Strategy-Human Resource Strategy.	<b>18</b>
<b>V</b>	Strategy Implementation: Meaning-Steps in Implementing a strategy. Control: Meaning-Process-Importance-Leadership-Leadership Styles- <i>Importance of Strategic Leadership</i> *.	<b>18</b>

<\* - Self Study>

#### Text Books:

1. Francis Cherunilam, Business Policy & Strategic Management, Himalaya Publishing House.
2. Appa Rao, C., & Parvathiswara Rao, Strategic Management & Business Policy, Excel Books.

**Reference Books:**

1. Francis Cherunilam, Strategic Management, Himalaya Publishing House.
2. Prasad,L.M., Business Policy: Strategic Management, Sultan Chand & sons.
3. Radha,V., Business Environment, Prasanna Publishers & Distributors.
4. Study Material of Integrated Professional Course of the Institute of Company Secretaries of India.

**E-references:**

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

**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	H	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>	Professional Accounting	
<b>Course Code:</b>	19UAPA08	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Mercantile Law	<b>Semester:</b>	III
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To impart the knowledge about general elements of mercantile law.
- To familiarize the students with various laws relating to business.
- To enrich the knowledge of students about special contracts.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Get ideas about basic Concepts of Contract.
<b>K2</b>	<b>CO2</b>	Know the ideas about Remedies for Breach of Contract.
<b>K3</b>	<b>CO3</b>	Understand the Rules for Creation of Agency.
<b>K4 &amp; K5</b>	<b>CO4</b>	Learn legal Framework of Business World and Conditions and Warranties.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Law: Meaning-Law of contract -Essential elements of a valid contract- Types of Contracts- Legal rules relating to Offer- Acceptance-Essentials of Valid Acceptance- Revocation of Offer and Acceptance.	<b>18</b>
<b>II</b>	Consideration: Meaning-Definition- Essentials of a Valid Consideration- Capacity to Contract: Minor- Persons of Unsound Mind-Persons Disqualified by Law.	<b>18</b>
<b>III</b>	Performance of Contract: Modes of Performance - Quasi Contract: Features - Types. Discharge of Contract: Modes of Discharge- Remedies for Breach of Contract.	<b>18</b>
<b>IV</b>	Contract of Indemnity and Guarantee: Rights of Indemnity Holder- Rights of indemnifier – <i>Contract of Indemnity Vs. Contract of Guarantee*</i> . Finder of lost Goods: Duties and Rights. Contract of Bailment: Rights and Duties of Bailor and Bailee.	<b>18</b>
<b>V</b>	Law of Agency: Essentials- Creation - Types of Agency- Rights and duties of an Agent. Conditions and Warranties: Meaning-Definition- <i>Conditions VS Warranties*</i> - Caveat Emptor- Exceptions.	<b>18</b>

<\* - Self Study>

#### Text Book:

Pillai, R.S.N., & Bagavathi- Business Law, S.Chand &Company Limited.

**Reference Books:**

1. Kapoor, N.D.,- Elements of Mercantile law , Sultan Chand & Sons.
2. Gogna, P.P.S.,- A Text book of Mercantile Law (Commercial Law), S.Chand & Company.

**E-references:**

1. [www.icaai.org/](http://www.icaai.org/) mercantile law
2. [www.icsi.edu/](http://www.icsi.edu/) mercantile law

**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	H	H	M	H
<b>CO2</b>	M	H	M	H	S
<b>CO3</b>	S	S	H	M	S
<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>	Professional Accounting	
<b>Course Code:</b>	19UAPA09	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	International Business	<b>Semester:</b>	III
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To enable the students to learn the concepts used in international business.
- To impart the thorough knowledge on the Export marketing.
- To make the students know about export promotion measures, EPZs and FEMA.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Acquire the knowledge on International Business.
<b>K2</b>	<b>CO2</b>	Understand the challenges in International Business Environment.
<b>K3</b>	<b>CO3</b>	Learn about Export Marketing and its importance.
<b>K4 &amp; K5</b>	<b>CO4</b>	Gain the knowledge on FEMA, ECGC and EXIM Bank.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	International Business: Meaning-Nature-Scope – <i>importance</i> *–Process-Problems-Domestic trade Vs. International trade- International Business Environment: Social and Cultural- Technological- Political Environment. Balance of Payment: Meaning- components of Balance of Payment- Disequilibrium -Causes-Correction of disequilibrium.	<b>18</b>
<b>II</b>	Export Marketing: Meaning-Features-Importance-Barriers: Tariff Barriers- Non Tariff Barriers. Documents in export market trade: documents related to goods-related to shipment-related to payments- related to Inspection.	<b>18</b>
<b>III</b>	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).	<b>18</b>
<b>IV</b>	FEMA: Features and Objectives. Payment mechanism in International Trade. Institutions for export promotion: Board of Trade- Export Promotion Council- Commodity Board- The Federation of Indian Export Organization-Indian Institute of Foreign Trade-State Trading Corporation- Export Credit Guarantee Corporation.	<b>18</b>
<b>V</b>	EXIM Bank: Objectives -Functions. World Trade Organisation (WTO) Objectives and Functions. International Monetary Fund (IMF) Objectives and Functions. LPG: Merits & Demerits.	<b>18</b>

<\* - Self Study>

**Text Books:**

1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House (P) Ltd.
2. Jeevanandam, Foreign Exchange Practice, Concepts & Control, Sultan Chand & Sons.
3. Radha, International Trade, Prasanna Publishers.

**Reference Books:**

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

**E-references:**

1. [www.icaai.org](http://www.icaai.org)
2. [www.managementstudyguide.com](http://www.managementstudyguide.com)

**Mapping with Programme Specific Outcome**

<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>	Professional Accounting	
<b>Course Code:</b>	19UAPA10	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Advanced Accounting - I	<b>Semester:</b>	III
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To enable the students to know about the accounting of single entry system and royalty.
- To impart the knowledge about Hire purchase and installment system to students.
- To develop the students for preparing Branch and Departmental accounts.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Know the procedure for computing profit in single entry system.
<b>K2</b>	<b>CO2</b>	Understand the Royalty accounts.
<b>K3</b>	<b>CO3</b>	Familiarise in Hire purchase and Installment purchase system.
<b>K4 &amp; K5</b>	<b>CO4</b>	Have thorough knowledge about Branch accounts, Departmental accounts and Fire insurance claims.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Single entry system: Meaning-Features-Defects in Single entry system- <i>Single entry system Vs. Double entry system</i> *-Balance sheet Vs. Statement of affairs-Ascertainment of profit by Net worth method and Conversion method.	<b>18</b>
<b>II</b>	Royalty Accounts: Accounting treatment in the books of Lessor and Lessee.	<b>18</b>
<b>III</b>	Hire Purchase and Instalment Purchase Systems: Meaning-Features-Cash price-Hire purchase price-Down payment- <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.	<b>18</b>
<b>IV</b>	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.	<b>18</b>
<b>V</b>	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. <i>Departmental Accounts Vs. Branch Accounts</i> *. Foreign branches (Theory 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 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	H	M	S	H
<b>CO2</b>	H	S	M	H	M
<b>CO3</b>	S	M	H	M	S
<b>CO4</b>	M	H	S	H	M

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

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Professional Accounting	
<b>Course Code:</b>	19UBPA03	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Fundamentals of Information Technology	<b>Semester:</b>	III
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To make the students to know about the use of Computers in Modern Business.
- To familiarise the students on the Computer softwares and creating database.
- To enable the students to understand the computer networks and electronic commerce.
- To impart the knowledge and skill required in the usage of accounting skills.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Familiarise with the generations & classifications of computers.
<b>K2</b>	<b>CO2</b>	Understand about primary & secondary memory concepts.
<b>K3</b>	<b>CO3</b>	Know the basic concepts of computer networks.
<b>K4 &amp; K5</b>	<b>CO4</b>	Apply accounting entries through Tally.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Computer: Meaning – Characteristics – Generations of Computer – Types of Digital Computer – Components of Computer – Uses of Computers in Modern Business - Introduction to MS Office.	<b>18</b>
<b>II</b>	Data and Information: Types of Data – Secondary Memory – RAM – ROM – CDROM – Archival Memory. Computer Software: Types – Operating System – Compiler and Interpreters.	<b>18</b>
<b>III</b>	Data organization: Organizing a database – Structure of database – Database Management System – Components – Uses – Word Processor Desktop Publishing.	<b>18</b>
<b>IV</b>	Computer Networks: Topology-(Mesh-Star-Bus-Ring) – Categories: LAN – WAN – MAN-Internet-WWW- Internet Access – Internet Addressing – Search Engines – <i>E-Mail</i> *.	<b>18</b>
<b>V</b>	Electronic Commerce: Classification – Advantages –Disadvantages. Advantages and Salient Features of Tally. ERP 9 - Company Creation Ledger Creation with predefined Primary Groups, Predefined Sub Groups and New Sub Groups. Inventory Masters and Reports in Stock Summary and Statements of Inventory – Accounting Voucher Entries - Creation of additional voucher types, Simple classes in Accounting Vouchers, Inventory Voucher Entries.	<b>18</b>

<\* - *Self Study*>

**Text Book:**

Rohit Khurana, “Introduction to Information Technology”, Third Edition, IITL Education solutions Limited, Pearson Education, 2008.

**Reference Books:**

1. Rajaram V, “Introduction to Information Technology”, First Edition, Prentice Hall India, 2006.
2. Ashok K. Nandhini Tally.ERP 9. BPB Publications.
3. Ashok K. Nandhini GST Accounting with Tally.ERP 9, BPB Publications.

**E-references:**

1. [www.tutorialspoint.com/computer\\_fundamentals/](http://www.tutorialspoint.com/computer_fundamentals/)
2. [www.people.bu.edu/baws/computer%20fundamental.html](http://www.people.bu.edu/baws/computer%20fundamental.html)
3. [www.en.wikiversity.org/wiki/Introduction\\_to\\_Computers](http://www.en.wikiversity.org/wiki/Introduction_to_Computers)

**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	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>	Professional Accounting	
<b>Course Code:</b>	19UAPA12	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Auditing and Assurance	<b>Semester:</b>	IV
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To make the students understand about Auditing principles and practices.
- To make the Students know about vouching and verification procedures.
- To enable the Students to know about Investigation procedures.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand about Auditing principles and practices.
<b>K2</b>	<b>CO2</b>	Understand Internal Control, Audit Programme and audit procedures.
<b>K3</b>	<b>CO3</b>	Acquire knowledge on vouching of cash & credit transactions and Valuation of assets & liabilities.
<b>K4 &amp; K5</b>	<b>CO4</b>	Know about the provisions relating to appointment of auditors, rights, duties and liabilities of auditors.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Auditing: Meaning- Definition- Objectives- Basic Principles - Ethical principles- Advantages-Scope-Limitations-Types- Relationship of auditing with other disciplines-Techniques of auditing - Standards on auditing- <b><i>Auditing and Assurance Standards Board of India*</i></b> .	<b>18</b>
<b>II</b>	Qualities -Qualifications and Disqualifications of an auditor- Appointment of Company Auditor - Removal- Rights-Duties- Liabilities of auditors.	<b>18</b>
<b>III</b>	Audit Programme-Audit Note Book- Working Papers: Meaning - Advantages and Disadvantages. Commencement of new audit- Internal Control-Importance- <b><i>Internal Check Vs. Internal Audit*</i></b> . Test check: Meaning-Advantages- Disadvantages-precautions. Audit Evidence: Sources-Procedures for obtaining evidence- Reliability.	<b>18</b>
<b>IV</b>	Vouching: Meaning-Importance-Voucher – Precautionary measurements with voucher-Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. Verification and Valuation of Assets and Liabilities- Reserve: Meaning-types- auditor's duty.	<b>18</b>
<b>V</b>	Investigation: Meaning- Objectives - <b><i>Auditing Vs. Investigation*</i></b> - Investigation as per the provisions of the Companies Act-Investigation on behalf of purchaser of a concern- Audit of Computerised Accounts: Features-importance-Audit around the computer- audit through the computer. Audit programmes in Educational institutions- Cinema House-Hotels- Clubs-Hospitals.	<b>18</b>

<\* - Self Study>

**Text Book:**

Pardeep Kumar, Baldev Sachdeva, Jagwant Singh, Auditing Principles and Practices, Kalyani Publishers.

**Reference Book:**

Dr.B.N.Tandon, Dr.S.Sudharsanam, S.Sundharabahu, A Handbook of Practical Auditing, S.Chand Publishing.

**E-references:**

1. [https://www.icaai.org/post.html?post\\_id=13814](https://www.icaai.org/post.html?post_id=13814)
2. [http://www.universityofcalicut.info/SDE/BCom\\_Auditing.pdf](http://www.universityofcalicut.info/SDE/BCom_Auditing.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>	S	S	H	M	S
<b>CO2</b>	M	H	M	M	S
<b>CO3</b>	S	M	H	S	H
<b>CO4</b>	H	S	M	S	S

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

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Professional Accounting	
<b>Course Code:</b>	19UAPA13	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Corporate Law	<b>Semester:</b>	IV
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To understand the formation of a company and kinds of companies.
- To acquire knowledge on the basic documents of a company.
- To learn about the Provisions of Companies Act relating to meetings and Company management.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Have through knowledge about formation of a Company.
<b>K2</b>	<b>CO2</b>	Familiarise with the Memorandum and Articles of Association.
<b>K3</b>	<b>CO3</b>	Acquire knowledge about Company Management.
<b>K4 &amp; K5</b>	<b>CO4</b>	Get ideas about Company Meetings and Procedures.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Company: Definition – Characteristic features – Kinds– <i>Public Company Vs. Private company*</i> – Incorporation of a company. National Company Law Tribunal: Meaning-Powers. New concepts in the Companies Act 2013.	<b>18</b>
<b>II</b>	Memorandum of Association: Meaning – Contents and Alterations – Doctrine of Ultravires. Articles of Association: Contents. <i>MOA Vs AOA*</i> . Prospectus: Meaning-Shelf Prospectus-Red herring Prospectus-abridged prospectus-Contents of Prospectus- Liabilities for Misstatement in Prospectus.	<b>18</b>
<b>III</b>	Shares: Meaning-Types-Issue of shares on Private and Preferential basis- Rights issue-Bonus Shares- Sweat Equity Shares and ESOPs- Issue and Redemption of preference shares- Transfer and Transmission of securities- Buyback of securities- dematerialisation and rematerialisation of shares. Debentures: Meaning-Types- <i>Shares Vs. Debentures*</i> .	<b>18</b>
<b>IV</b>	Company management: Board of directors - Appointment – Disqualification- Qualification- Powers- Duties -Liabilities - Number of Directors - Managing Director and Manager-Managerial Remuneration-Company Secretary: Appointment-Qualification- Powers-Duties. Prevention of Oppression and Mismanagement: Meaning - Instances of Mismanagement.	<b>18</b>
<b>V</b>	Company Meetings: Annual General Meetings-Board Meetings- Resolution- Notice-Agenda-Minutes- Quorum -Proxy. Winding up: Meaning - Causes for winding up- Modes of Winding up- Consequences of winding up.	<b>18</b>

<\*-Self Study>

**Text Book:**

Gogna.P.P.S– Company Law – S.Chand & Company Pvt Ltd.

**Reference Books:**

1. Kapoor.N.D,-Company Law & Secretarial Practice – Sultan Chand & Sons.
2. Radha.V, Company Law, Prasanna Publishers & Distributors.

**E-references:**

1. [www.mca.gov.in](http://www.mca.gov.in) / Ministry of Corporate.
2. [https://www.icaai.org/post.html?post\\_id=13802](https://www.icaai.org/post.html?post_id=13802)
3. [www.legalserviceindia.com/Company Law](http://www.legalserviceindia.com/CompanyLaw)
4. <https://www.icsi.edu/media/webmodules/CompanyLaw.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

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Professional Accounting	
<b>Course Code:</b>	19UAPA14	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Risk Management and Insurance	<b>Semester:</b>	IV
			<b>Credits:</b>	3.0

### Course Objective

#### The course aims

- To develop an understanding of risk and its measurement.
- To familiarise students with various types of insurance in India.
- To inculcate the students about Health Insurance and its Importance.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand about various types of risk.
<b>K2</b>	<b>CO2</b>	Recognise the importance of risk management.
<b>K3</b>	<b>CO3</b>	Evaluate the role of insurance in risk management.
<b>K4 &amp; K5</b>	<b>CO4</b>	Understand the significance of IRDA and Bancassurance.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Risk: Meaning – Concept- Types- (Financial- Non financial-Individual- Group- Pure-Speculative- Static-Dynamic-Quantifiable – Non quantifiable -pure risk)-Risk Identification- Risk Measurement-Methods of handling risk.	<b>18</b>
<b>II</b>	Risk Management: Meaning-Objectives-Process-Features. Insurance: Meaning-Classifications- Principles-Functions- Merits and Demerits- Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance.	<b>18</b>
<b>III</b>	Life insurance: Meaning- Features- Principles- Types. Fire insurance: Meaning-Features- Principles- Types. Marine insurance: Meaning -Features- Principles-Types. <i>Differences between Marine insurance and Fire insurance*</i> .	<b>18</b>
<b>IV</b>	Motor vehicle insurance: Meaning- Kinds of policies – Procedure of vehicle insurance. Re-insurance: Meaning-Definition-Characteristics -Types- Causes - Advantages. Double insurance: Meaning-features.	<b>18</b>
<b>V</b>	Health Insurance: Meaning-Types –Importance-Challenges- Medi-claim Policy – Group Medi-claim Policy – Personal Accident Policy -Child Welfare Policy-Employee Group Insurance – Features of Group Health Insurance. IRDA-Duties and powers-IRDA regulations for general insurance-Bancassurance: Meaning- Origin -Types -Benefits.	<b>18</b>

<\* - Self Study>

#### Text Books:

1. Mishra M.N. & Mishra S.B., Insurance Principles and practice,S.Chand Publisher.
2. Periasamy P. and Veeraselvam M.V., Risk and Insurance Management, Vijay Nicole Imprints Pvt. Ltd.

**Reference Books:**

1. Sankaran. S., Indian Economy, Margham Publications.
2. vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons.

**E-references:**

1. [www.Managementstudyguide.com/principles-of-risk-management.htm](http://www.Managementstudyguide.com/principles-of-risk-management.htm)
2. [https://www.icaai.org/post.html?post\\_id=14456](https://www.icaai.org/post.html?post_id=14456)
3. [www.irda.gov.in](http://www.irda.gov.in)

**Mapping with Programme Specific Outcome**

<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>	Professional Accounting	
<b>Course Code:</b>	19UAPA15	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Advanced Accounting - II	<b>Semester:</b>	IV
			<b>Credits:</b>	4.5

### Course Objectives

#### The course aims

- To enable the students to learn the basic concepts of Partnership Accounting.
- To impart thorough knowledge to the students on the accounting practices of partnership firms.
- To learn about Insolvency accounts of Individuals.

#### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Familiarise with valuation of goodwill and accounts relating to admission and retirement of a partner.
<b>K2</b>	<b>CO2</b>	Understand the accounting treatment of joint life policy, amalgamation of firms.
<b>K3</b>	<b>CO3</b>	Know the accounting treatment relating to dissolution of firms and sale to a company.
<b>K4 &amp; K5</b>	<b>CO4</b>	Identify the distinction between insolvency of an individual and a partnership firm.

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

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Partnership Accounts: Partnership deed-Past Adjustments- Guarantee- Division of Profits-Fixed and Fluctuating Capital-Admission and Retirement of a Partner.	<b>18</b>
<b>II</b>	Death of a Partner-Treatment of Joint Life Policy-Amalgamation of firms.	<b>18</b>
<b>III</b>	Dissolution of firm-Sale to a company.	<b>18</b>
<b>IV</b>	Insolvency of a Partner- <i>Decisions as per Garner Vs Murray*</i> -Insolvency of all partners-Gradual realization of assets. (Proportionate Capital Method Only).	<b>18</b>
<b>V</b>	Insolvency of Individual-Meaning- Accounting Treatment as per the provisions of Presidency Town Insolvency Act, 1909 and Provincial Insolvency Act, 1920. Preparation of Statement of Affairs and Deficiency account. <i>Statement of Affairs Vs. Balance sheet*</i>	<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 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	H
<b>CO2</b>	H	M	M	H	S
<b>CO3</b>	S	H	S	M	M
<b>CO4</b>	M	S	M	H	H

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>	19UDPA02	<b>Course Title:</b>	<b>Batch:</b>	2019
<b>Total Hours:</b>	90	Modern Marketing	<b>Semester:</b>	IV
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To impart the students about Product and Service marketing.
- To familiarise the students about Channels of distribution and pricing.
- To enable the students to know about the importance of Sales Promotion and E-Marketing.

### Course Outcome

On successful completion of this course, the students would be able to:

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Know the importance of marketing and advertising.
<b>K2</b>	<b>CO2</b>	Acquire the knowledge about personal selling and sales promotion.
<b>K3</b>	<b>CO3</b>	Enhance the knowledge about services marketing.
<b>K4 &amp; K5</b>	<b>CO4</b>	Get ideas about the importance of E- Marketing, Green Marketing and Mobile Marketing.

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

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Market: Meaning – classification. Marketing: Meaning - Importance-functions- <i>Marketing Vs. Selling*</i> . Marketing Mix (4 Ps). Services Marketing: Characteristics– Importance – <i>Product Marketing Vs. Services Marketing*</i> - 7 Ps in Service Marketing.	<b>18</b>
<b>II</b>	Product: Meaning- classification-Product Life Cycle-Product Planning for a new product. Product branding-Product packaging and Labeling. Standardization: Meaning- Advantages.	<b>18</b>
<b>III</b>	Channels of distribution: Meaning-importance. Functions of wholesalers and retailers. Pricing: Objectives-kinds-factors influencing the pricing.	<b>18</b>
<b>IV</b>	Promotional mix-Sales promotion: Meaning -Objectives. Personal selling: Meaning- Qualities of a good salesman - Duties of a salesman. Advertising: Meaning - Types – Advantages- <i>Disadvantages*</i> .	<b>18</b>
<b>V</b>	Electronic Marketing: Meaning - Characteristics - Advantages and Disadvantages. Relationship marketing-Green marketing-Mobile marketing.	<b>18</b>

<\* - Self Study>

#### Text Book:

Pillai. R.S.N & Bagavathi , Modern Marketing, S.Chand & Co, Chennai.

**Reference Books:**

1. Kathiresan & Dr.Radha, Marketing, Prasanna Publications.
2. Balu. V, Service Marketing, Sri Venkateswara Publications.
3. Reddy. P.N, Service Marketing, Himalaya Publishing house.

**E-references:**

1. [www.keydifferences.com/difference-between-marketing-and-selling-concept.html](http://www.keydifferences.com/difference-between-marketing-and-selling-concept.html)
2. [www.knowthis.com/sales-promotion/advantages-and-disadvantages-of-sales-promotion/](http://www.knowthis.com/sales-promotion/advantages-and-disadvantages-of-sales-promotion/)
3. [www.business-fundas.com/2010/the-7-ps-of-services-marketing/](http://www.business-fundas.com/2010/the-7-ps-of-services-marketing/)
4. [www.thebalancesmb.com/green-marketing-2948347](http://www.thebalancesmb.com/green-marketing-2948347)

**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	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