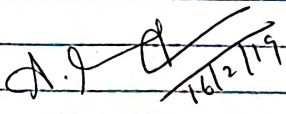
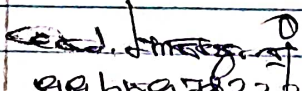
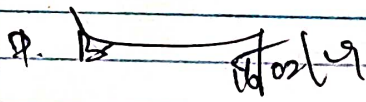
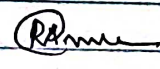
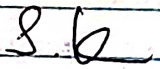
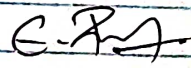
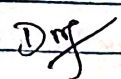


# NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

|     |                    |                                              |            |                      |
|-----|--------------------|----------------------------------------------|------------|----------------------|
| 97  | B.Com (CA)         | E-Commerce and Information Security          | 19UCC6E5   | 2019                 |
| 98  | B.Com (CA)         | Advertising and Sales Promotion              | 19UCC6E6   | 2019                 |
| 99  | B.Com (E-Commerce) | Financial Accounting                         | 19UEC101   | 2019                 |
| 100 | B.Com (E-Commerce) | Higher Financial Accounting                  | 19UEC204   | 2019                 |
| 101 | B.Com (E-Commerce) | Corporate accounting                         | 19UEC307   | 2019                 |
| 102 | B.Com (E-Commerce) | Higher Corporate accounting                  | 19UEC411   | 2019                 |
| 103 | B.Com (E-Commerce) | Company law and secreterial practice         | 19UEC413   | 2019                 |
| 104 | B.Com (E-Commerce) | Cost accounting                              | 19UEC515   | 2019                 |
| 105 | B.Com (E-Commerce) | Income tax                                   | 19UEC516   | 2019                 |
| 106 | B.Com (E-Commerce) | Imdirect taxation                            | 19UEC620   | 2019                 |
| 107 | B.Com (E-Commerce) | Management accounting                        | 19UEC619   | 2019                 |
| 108 | B.Com (E-Commerce) | Commercial law                               | 19UEC206   | 2019                 |
| 109 | B.COM(FINANCE)     | Core Elective I-Brand Management             | 19UCF5E2   | 2019 BOS Highlighted |
| 110 | B.COM(FINANCE)     | Core Elective II-Business Environment        | 19UCF6E4   | 2019                 |
| 111 | B.COM(FINANCE)     | Core Elective III-Working capital management | 19UCF6E6   | 2019                 |
| 112 | B.Com PA           | CORE I : Financial Accounting                | 19UPA101   | 2019                 |
| 113 | B.Com PA           | CORE III : Higher Financial Accounting       | 19UPA203   | 2019                 |
| 114 | B.Com PA           | CORE V : Corporate Accounting                | 19 UPA 305 | 2019                 |
| 115 | B.Com PA           | CORE X : Higher Corporate Accounting         | 19 UPA 410 | 2019                 |
| 116 | B.Com PA           | Core XIV : Cost Accounting                   | 19 UPA 514 | 2019                 |
| 117 | B.Com PA           | Major ELECTIVE I: Principles of Insurance    | 19 UPA 5E2 | 2019                 |
| 118 | B.Com PA           | Core XVI : Commerce Practical                | 19 UPA 516 | 2019                 |
| 119 | B.Com PA           | Major ELECTIVE II : Investment Management    | 19 UPA 5E4 | 2019                 |
| 120 | B.Com PA           | Core XVII : Management Accounting            | 19 UPA 617 | 2019                 |
| 121 | B.Com PA           | Major ELECTIVE III: Case Analysis            | 19UPA 6E6  | 2019                 |
| 122 | B.Com BI           | Fundamentals of Banking                      | 19UBI3N2   | 2019                 |



| S.NO | MEMBERS                                                                                                                         | SIGNATURE                                                                                                   |
|------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 1.   | Dr. G. Akilandeswar (Chairperson)                                                                                               |                          |
| 2.   | Dr. S. Sethurajan<br>Department of Commerce<br>T.S.A Arts & Science College<br>Perur, Coimbatore                                | ABSENT                                                                                                      |
| 3.   | Dr. A. Sumathi<br>Subject Expert<br>Associate Professor<br>Department of Commerce<br>Nehru Arts & Science College<br>Coimbatore | <br>16/2/19<br>7904666155 |
| 4.   | V. Balakrishnan<br>(Industrialist)<br>Francise for Acumen capital market India<br>Pahni                                         | <br>9965978232           |
| 5.   | P. Balamurugan<br>(Alumni)<br>Asst. prof Department of Commerce B.com (cs, ss)<br>SANTU Arts & Science College                  | <br>9944561925          |
| 6.   | Mrs. R. Annaveni                                                                                                                |                        |
| 7.   | Mrs. S. Kokilavathi                                                                                                             |                        |
| 8.   | Mrs. E. Renuga                                                                                                                  |                        |
| 9.   | Mrs. D. Divya                                                                                                                   |                        |

\* Ten papers common for all commerce stream namely

- ⇒ Financial accounting
- ⇒ Higher Financial accounting
- ⇒ Corporate accounting
- ⇒ Higher Corporate accounting
- ⇒ Cost accounting
- ⇒ Management accounting
- ⇒ Commercial Law
- ⇒ Company Law and secretarial practice.
- ⇒ Income Tax Law & practice
- ⇒ Indirect Tax

Members present

Dr. G. Anilandeswari

Dr. A. Jumaithi

Mr. V. Balakrishnan

Mr. P. Balamurugan

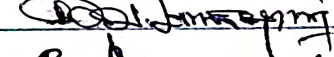
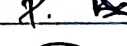
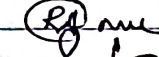
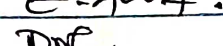
Mrs. R. Anasari

Mrs. S. Kolundazhi

Mrs. E. Renuga

Mrs. D. Dina

Signature


⇒ Choice is given for core elective papers too.  
Choices.

Core elective I : Financial management / Brand management  
Core elective II : Industrial management / Business Environment  
Core elective III : Quantitative techniques / Working capital  
for finance / management

⇒ Code for core elective papers.

I = 19UCF5E1 / 19UCF5E2  
II = 19UCF6E3 / 19UCF6E4  
III = 19UCF6E5 / 19UCF6E6

⇒ Hours Extended for Higher financial accounting.  
i.e. Six hours instead of five hours.

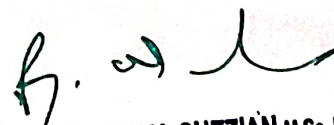
Members present  
Dr. G. Anilandeswar  
Dr. A. Sumathi  
Mr. V. Balakrishnan  
Mr. P. Balamurugan  
Mr. R. Amareni  
Mr. S. Kowlanathi  
Mr. E. Renuka  
Mr. D. Divya

Signature  
A. J.  
P. B.  
Ramu  
S. B.  
E. R.  
D. V.

# Nallamuthu Gounder Mahalingam College (Autonomous)

## DEPARTMENT OF COMMERCE (FINANCE) B.Com (Finance) CHOICE BASED CREDIT SYSTEM Scheme of Examination (With Effect from 2019 – 2022)

| S. No.        | Part | Subject Code | Title of the Paper                                    | Hours of Instruction | Duration of Exam | Maximum Marks |          | Total | Credits |
|---------------|------|--------------|-------------------------------------------------------|----------------------|------------------|---------------|----------|-------|---------|
|               |      |              |                                                       |                      |                  | Internal      | External |       |         |
| Semester – I  |      |              |                                                       |                      |                  |               |          |       |         |
| 1             | I    | 19UTL101     | Tamil / Hindi                                         | 6                    | 3                | 25            | 75       | 100   | 3       |
| 2             | II   | 19UEN101     | English                                               | 5                    | 3                | 25            | 75       | 100   | 3       |
| 3             | III  | 19UCF101     | Core- I - Financial Accounting                        | 6                    | 3                | 25            | 75       | 100   | 4       |
| 4             |      | 19UCF102     | Core- II - Financial services                         | 6                    | 3                | 25            | 75       | 100   | 3       |
| 5             |      | 19UCF1A1     | Allied –I Business Economics                          | 5                    | 3                | 25            | 75       | 100   | 5       |
| 6             | IV   | 19UHR101     | Human Rights                                          | 1                    | -                | -             | 50       | 50    | 2       |
| 7             |      | 19HEC101     | Yoga & Human Excellence - Personal values & Practical | 1                    | 2                | 25            | 25       | 50    | 1       |
| 8             | V    |              | Extension Activities –Annexure I                      | -                    | -                | -             | -        | -     | -       |
| Total         |      |              |                                                       | 30                   | -                | 150           | 450      | 600   | 21      |
| Semester – II |      |              |                                                       |                      |                  |               |          |       |         |
| 9             | I    | 19UTL202     | Tamil / Hindi                                         | 6                    | 3                | 25            | 75       | 100   | 3       |
| 10            | II   | 19UEN202     | English                                               | 5                    | 3                | 25            | 75       | 100   | 3       |
| 11            | III  | 19UCF203     | Core- III - Higher Financial Accounting               | 6                    | 3                | 25            | 75       | 100   | 4       |
| 12            |      | 19UCF204     | Core- IV - Business Management                        | 5                    | 3                | 25            | 75       | 100   | 3       |
| 13            |      | 19UCF2A2     | Allied II : Office Automation                         | 3                    | 3                | 25            | 75       | 100   | 3       |
| 13            |      | 19UCF2A3     | Allied II : Lab: Office Automation                    | 2                    | 3                | 20            | 30       | 50    | 2       |
| 14            | IV   | 19EVS201     | Environmental Studies                                 | 2                    | 2                | -             | 50       | 50    | 2       |
| 15            |      | 19HEC202     | Yoga & Human Excellence – Family Values & Practical   | 1                    | 2                | 25            | 25       | 50    | 1       |
| 16            | V    |              | Extension Activities - Annexure I                     | -                    | -                | -             | -        | -     | -       |
| Total         |      |              |                                                       | 30                   | -                | 170           | 480      | 650   | 21      |

  
**Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,**  
**PRINCIPAL i/c**  
 Nallamuthu Gounder Mahalingam College  
 Pollachi - 642 001, Coimbatore District.

**DEPARTMENT OF COMMERCE (FINANCE)**  
**B.Com. (Finance)**  
**CHOICE BASED CREDIT SYSTEM**  
**Scheme of Examination (With Effect from 2019-2022)**

| Scheme of Examination (With Effect from 2019– 2022) |      |                      |                                                                                      |                      |                  |               |          |       |         |
|-----------------------------------------------------|------|----------------------|--------------------------------------------------------------------------------------|----------------------|------------------|---------------|----------|-------|---------|
| S. No.                                              | Part | Subject code         | Title of the Paper                                                                   | Hours of Instruction | Duration of Exam | Maximum Marks |          | Total | Credits |
|                                                     |      |                      |                                                                                      |                      |                  | Internal      | External |       |         |
| Semester – III                                      |      |                      |                                                                                      |                      |                  |               |          |       |         |
| 17                                                  | III  | 19UCF305             | Core- V: Corporate Accounting                                                        | 6                    | 3                | 25            | 75       | 100   | 4       |
| 18                                                  |      | 19UCF306             | Core- VI:Commercial Law                                                              | 5                    | 3                | 25            | 75       | 100   | 4       |
| 19                                                  |      | 19UCF307             | CoreVII:Banking Law and Practice                                                     | 6                    | 3                | 25            | 75       | 100   | 3       |
| 20                                                  |      | 19UCF308             | Core- VIII:Principles of Marketing                                                   | 5                    | 3                | 25            | 75       | 100   | 3       |
| 21                                                  |      | 19UCF3A4             | Allied III : Business Mathematics                                                    | 6                    | 3                | 25            | 75       | 100   | 5       |
| 22                                                  | IV   | 19UCF3N1<br>19UCF3N2 | Non Major Elective<br>1.Financial Markets<br>2.Financial Institutions and Management | 1                    | 2                | -             | 50       | 50    | 2       |
| 23                                                  |      |                      | Basic Tamil Paper II                                                                 | -                    | -                | -             | -        | -     | 2*      |
| 24                                                  | IV   | 19HEC303             | Yoga & Human Excellence – professional values & Practical                            | 1                    | 2                | 25            | 25       | 50    | 1       |
| 25                                                  | V    |                      | Extension Activities - Annexure I                                                    | -                    | -                | -             | -        | -     | -       |
| Total                                               |      |                      |                                                                                      | 30                   | -                | 150           | 450      | 600   | 22      |
| Semester – IV                                       |      |                      |                                                                                      |                      |                  |               |          |       |         |
| 26                                                  | III  | 19UCF409             | Core- IX:Higher Corporate Accounting                                                 | 6                    | 3                | 25            | 75       | 100   | 4       |
| 27                                                  |      | 19UCF410             | Core- X:Company Law                                                                  | 5                    | 3                | 25            | 75       | 100   | 3       |
| 28                                                  |      | 19UCF411             | Core- XI:Income Tax Law & Practice                                                   | 6                    | 3                | 25            | 75       | 100   | 4       |
| 29                                                  |      | 19UCF412             | Core- XII:Principles of Auditing                                                     | 5                    | 3                | 25            | 75       | 100   | 3       |
| 30                                                  |      | 19UCF4A5             | Allied IV : Business Statistics                                                      | 6                    | 3                | 25            | 75       | 100   | 5       |
| 31                                                  | IV   | 19UCF4N3<br>19UCF4N4 | Non Major Elective<br>1.Online Trading<br>2.Financial Intermediaries                 | 1                    | 2                | -             | 50       | 50    | 2       |
| 32                                                  |      |                      | Basic Tamil paper II                                                                 | -                    | -                | -             | -        | -     | 2*      |
| 33                                                  | IV   | 19HEC404             | Yoga & Human Excellence – social values & Practical                                  | 1                    | 2                | 25            | 25       | 50    | 1       |
| 34                                                  | V    |                      | Extension Activities - Annexure I                                                    | -                    | -                | -             | 50       | 50    | 1       |
| Total                                               |      |                      |                                                                                      | 30                   | -                | 150           | 500      | 650   | 23      |

**DEPARTMENT OF COMMERCE (FINANCE)**  
**B.Com (Finance)**  
**CHOICE BASED CREDIT SYSTEM**  
**Scheme of Examination (With Effect from 2019 – 2022)**

| S. No.        | Part | Subject Code         | Title of the Paper                                                                        | Hours of Instruction | Duration of exam | Marks    |          |       | Credits |
|---------------|------|----------------------|-------------------------------------------------------------------------------------------|----------------------|------------------|----------|----------|-------|---------|
|               |      |                      |                                                                                           |                      |                  | Internal | External | Total |         |
| Semester - V  |      |                      |                                                                                           |                      |                  |          |          |       |         |
| 35            | III  | 19UCF513             | Core XIII - Cost accounting                                                               | 6                    | 3                | 25       | 75       | 100   | 4       |
| 36            |      | 19UCF514             | Core XIV - Principles of Insurance                                                        | 5                    | 3                | 25       | 75       | 100   | 3       |
| 37            |      | 19UCF515             | Core XV - Executive Communication & Information security                                  | 5                    | 3                | 25       | 75       | 100   | 3       |
| 38            |      | 19UCF516             | Core XVI - Commerce Practical                                                             | 2                    | 3                | 20       | 30       | 50    | 2       |
| 39            |      | 19UCF517             | Core XVII - Indirect Taxation                                                             | 5                    | 3                | 25       | 75       | 100   | 3       |
| 40            |      | 19UCF518             | Core XVIII - Institutional Training                                                       | -                    | -                | 20       | 80       | 100   | 3       |
| 41            |      | 19UCF5E1 /E2         | Core Elective I - Financial Management/ Brand Management                                  | 5                    | 3                | 25       | 75       | 100   | 5       |
| 42            | IV   | 19UCF5S1<br>19UCF5S2 | Skill-Based Subject :<br>1.Fundamentals Of Entrepreneurship<br>2. Organisational Behavior | 1                    | 2                | -        | 50       | 50    | 2       |
| 43            |      | 08GKLOL              | General Awareness - Self Study                                                            | SS                   | 2                | -        | 50       | 50    | 2       |
| 44            |      | 19HEC505             | Yoga & Human Excellence – National values & Practical                                     | 1                    | 2                | 25       | 25       | 50    | 1       |
| Total         |      |                      |                                                                                           | 30                   | -                | 190      | 610      | 800   | 28      |
| Semester – VI |      |                      |                                                                                           |                      |                  |          |          |       |         |
| 45            | III  | 19UCF619             | Core XIX - Management Accounting                                                          | 6                    | 3                | 25       | 75       | 100   | 4       |
| 46            |      | 19UCF620             | Core XX - Human Resource Management                                                       | 5                    | 3                | 25       | 75       | 100   | 3       |
| 47            |      | 19UCF621             | Core XXI - Case Analysis                                                                  | 4                    | 3                | 20       | 30       | 50    | 3       |
| 48            |      | 19UCF6E3 /E4         | Core Elective II - Investment Management/ Business Environment                            | 6                    | 3                | 25       | 75       | 100   | 5       |
| 49            |      | 19UCF6E5 /E6         | Core Elective III - Quantitative Techniques for Finance / Working capital Management      | 5                    | 3                | 25       | 75       | 100   | 5       |
| 50            |      | 19UCF622             | Programming Lab – TALLY                                                                   | 2                    | 3                | 20       | 30       | 50    | 2       |
| 51            | IV   | 19UCF6S3<br>19UCF6S4 | Skill-Based Subject:<br>1. Project Management<br>2. Logistics Management                  | 1                    | 2                | -        | 50       | 50    | 2       |
| 52            |      | 19HEC606             | Yoga & Human Excellence – global values & Practical                                       | 1                    | 2                | 25       | 25       | 50    | 1       |
| Total         |      |                      |                                                                                           | 30                   | -                | 165      | 435      | 600   | 25      |
| Grand Total   |      |                      |                                                                                           | -                    | -                | 975      | 2925     | 3900  | 140     |

**19UCF5E2**

|                        |                 |                              |                                |           |
|------------------------|-----------------|------------------------------|--------------------------------|-----------|
| <b>Programme code:</b> | B.Com - Finance | <b>Programme Title :</b>     | Bachelor of Commerce - Finance |           |
| <b>Course Code:</b>    | <b>19UCF5E2</b> | <b>Title</b>                 | <b>Batch :</b>                 | 2019-2022 |
|                        |                 | <b>Core elective- XIX- –</b> | <b>Semester</b>                | III       |
| <b>Hrs/Week:</b>       | 5               | <b>Brand management</b>      | <b>Credits:</b>                | 5         |

**Course Objective**

To enrich the students with the knowledge of Branding.

**Course Outcomes (CO)**

|    |     |                                                    |
|----|-----|----------------------------------------------------|
| K1 | CO1 | To remember the branding concepts                  |
| K2 | CO2 | To understand the importance of brand associations |
| K3 | CO3 | To apply knowledge in brand loyalty                |
| K4 | CO4 | To analyze the needs of brand strategies           |

**Syllabus**

| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                                                                   | <b>Hrs</b> |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>Unit I</b>                     | Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors. | <b>13</b>  |
| <b>Unit II</b>                    | Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.                                                                                                                                     | <b>13</b>  |
| <b>Unit III</b>                   | Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - <i>marketing finance</i> - purchase and R&D – brand audit.                                                                  | <b>13</b>  |
| <b>Unit IV</b>                    | Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding                                                                                                        | <b>13</b>  |
| <b>Unit V</b>                     | Brand Strategies: Designing and implementing branding strategies – Case studies                                                                                                                                                                                                                  | <b>13</b>  |
| <b>Total contact Hrs/Semester</b> |                                                                                                                                                                                                                                                                                                  | <b>65</b>  |

*\*Italics denotes self study*

## 19UCF5E2

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

### Books for Study:

- S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2012.
- Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2015

### BOOKS FOR REFERENCE

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2013.
- Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2012.
- Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 2012
- Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2015.

### Mapping

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

S-Strong; H-High; M-Medium; L –Low

**19UCF6E4****Course Objective**

|                        |                 |                                  |                              |           |
|------------------------|-----------------|----------------------------------|------------------------------|-----------|
| <b>Programme code:</b> | B.Com - Finance | <b>Programme Title :</b>         | Bachelor of Commerce Finance |           |
| <b>Course Code:</b>    | 19UCF6E4        | <b>Title</b>                     | <b>Batch :</b>               | 2019-2022 |
|                        |                 | <b>Core elective – III- XXIV</b> | <b>Semester</b>              | VI        |
| <b>Hrs/Week:</b>       | 5               | <b>Business Environment</b>      | <b>Credits:</b>              | 5         |

To analyze the overall business environment and evaluate its components in business decision making

**Course Outcomes (CO)**

|    |     |                                                                   |
|----|-----|-------------------------------------------------------------------|
| K1 | CO1 | To remember the nature of business environment and its components |
| K2 | CO2 | To comprehend with conceptual framework of business               |
| K3 | CO3 | To execute the knowledge about political and legal environment    |
| K4 | CO4 | To analyze the concept financial environment                      |

**Syllabus**

| <b>Unit</b>                       | <b>Content</b>                                                                                                                                                                                                                                                                                                  | <b>Hrs</b> |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>Unit I</b>                     | The concept of Business Environment - its features and importance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions- Environment analysis and forecasting                                                                | <b>13</b>  |
| <b>Unit II</b>                    | Political Environment - Government and Business relationship in India - Functions of state- Government and legal environment- <i>economic role of Government in India</i> -Provisions of Indian constitution pertaining to business                                                                             | <b>13</b>  |
| <b>Unit III</b>                   | Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business- Factors affecting social orientation.                                                      | <b>13</b>  |
| <b>Unit IV</b>                    | Economic Environment –Nature and structure of the economy- Economic policy and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - <i>Five Year Planning</i> . | <b>13</b>  |
| <b>Unit V</b>                     | Financial Environment - Financial system: Monetary and Fiscal policies- Financial market structure - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).                                                                                                              | <b>13</b>  |
| <b>Total contact Hrs/Semester</b> |                                                                                                                                                                                                                                                                                                                 | <b>65</b>  |

*\*Italics denotes self study*

|                           |
|---------------------------|
| Seminar ,Quiz, Assignment |
|---------------------------|

**Books for Study:**

- Business Environment - Sankaran.S ,Margham publication 2015

**Books for Reference:**

- Business Environment text and cases- Francis Cherunilam ,Himalaya publishing house 2006
- Essential of Business Environment- K.Aswathappa,Himalaya publishing house 2014 .

**Mapping**

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

S-Strong ; H-High ; M-Medium ; L –Low

**19UCF6E6**

|                        |                 |                             |                              |           |
|------------------------|-----------------|-----------------------------|------------------------------|-----------|
| <b>Programme code:</b> | B.Com - Finance | <b>Programme Title :</b>    | Bachelor of Commerce Finance |           |
| <b>Course Code:</b>    | <b>19UCF6E6</b> | <b>Title</b>                | <b>Batch :</b>               | 2019-2022 |
|                        |                 | <b>Core - XXI – Working</b> | <b>Semester</b>              | VI        |
| <b>Hrs/Week:</b>       | 5               | <b>Capital Management</b>   | <b>Credits:</b>              | 5         |

**Course Objective**

To enlighten the students with new concepts of Working capital Management

**Course Outcomes (CO)**

|    |     |                                                  |
|----|-----|--------------------------------------------------|
| K1 | CO1 | To recollect the working capital concepts        |
| K2 | CO2 | To understand sources of financing current asset |
| K3 | CO3 | To evaluate cash and receivables management      |
| K4 | CO4 | To analyze the inventory management technique    |

**Syllabus**

| Unit                              | Content                                                                                                                                                                                                                                                                                           | Hrs       |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Unit I</b>                     | Working capital meaning – Importance of working capital management- components of working capital – Determinants of working capital requirements – Estimating working capital needs – working capital life cycle – Roles of finance manager in working capital                                    | <b>13</b> |
| <b>Unit II</b>                    | Financing Current Assets - Different approaches to financing current assets: Conservative, aggressive and matching approach, Sources of finance, Spontaneous source, Trade credits, Short term bank finance, <i>Commercial papers</i> and Public deposits, Committees on working capital finance. | <b>13</b> |
| <b>Unit III</b>                   | Cash Management - Facets of Cash Management, Motives for Holding Cash, Factors determining Cash Needs, Cash Budgeting, Long term Cash Forecasting, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.                                                 | <b>13</b> |
| <b>Unit IV</b>                    | Receivables Management - Objectives, Credit Policy: <i>Nature and Goals</i> , Optimum Credit Policy- Credit policy variables credit standards- credit period – cash discount and collection efforts – credit evaluation – control of receivables.                                                 | <b>13</b> |
| <b>Unit V</b>                     | Inventory Management- Nature of Inventories- Need to Hold Inventories - Objectives of Inventory Management, Inventory Management Techniques - Analysis of Investment in Inventory - Inventory Control Systems.                                                                                    | <b>13</b> |
| <b>Total contact Hrs/Semester</b> |                                                                                                                                                                                                                                                                                                   | <b>65</b> |

\**Italics* denotes self study

## 19UCF6E6

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

### Books for Study:

Hrishikes Battacharya (2015), Working capital Management strategies and Techniques prentice hall of India

### REFERENCES

- V. K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2012.
- I. M. Pandey, Financial Management, Noida: Vikas Publishing House Private Ltd, 2012

### Mapping

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

S-Strong ; H-High ; M-Medium ; L –Low