

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
(AUTONOMOUS), COIMBATORE - 641 020.**

For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM1C02

Course Title : PART III – CORE 2 – BUSINESS ORGANISATION

Year : I

Semester : I

_____4_____ Hours / Week

_____4_____ Credits

Objective: On successful completion of this course, the student should have understood Nature and types of business organizations. Process of decision-making

Outcome: To enable the students to learn principles and concepts of Business and to start own business.

UNIT –I

Business – Meaning Nature, Scope, Objectives of Business – Types of Business – Business and Profession, Requirements of a Successful Business. Organization – Meaning and Importance of Business Organization.

UNIT – II

Forms of Business Organization – Sole Traders, Partnership Firms, Joint Hindu Family Firm – Joint Stock Companies and Co-operative Societies, Public Utilities and Public Enterprises.

UNIT –III

Location of Business – Factors Influencing location, Size, Scale of Operation – Optimum Firm - Advantages & limitations of large scale operations - Advantages & limitations of small scale operations Selection of industrial Site – Industrial fire prevention measure.

UNIT –IV

Stock Exchange – Functions – Working – Services – Regulations of Stock Exchanges in India. SEBI – functions of SEBI – listing of securities – regulation of Stock Exchanges in India. Trade Association – Chamber of Commerce.

UNIT V

Computer based Information – Transaction Processing System – Management Information System – Decision Support system.

TEXT BOOKS;

1. Business Organization and Management .Y.K Bhushan
2. Business Organization and Management K.P Kathirasan& Radha.

For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM2C04

Course Title : PART III CORE – 4 - PRINCIPLES OF MARKETING

Year : I

Semester : II

__4__ Hours / Week

__4__ Credits

Objectives: On successful completion of this course the student should have Knowledge in intelligent marketing commercializes a product, helps flourish an industry and develops an economy.

Outcome: To enlighten the students in marketing field.

Unit I

Marketing: Meaning & Definition of Market and Marketing – Classification of Markets-Marketing and selling-Objectives, importance & functions of Marketing – Marketing and Economic Development – Modern Marketing Concept – Market segmentation.

Unit II

Marketing Functions: Marketing Process – Concentration - Dispersion and Equalization - Classification of Marketing Functions - Functions of Exchange – Selling and Buying. Functions of Physical Supply - Transportation and storage. Facilitating Functions: Financing, Risk Bearing, Standardization, and Market Information Promotion.

Unit III

Marketing Mix: Product Mix – Meaning of Product & Product Mix, Expansion and contraction and product Life Cycle. Price Mix- Importance of Price, Pricing Objectives, Kinds of Pricing, Methods of Price Determination.

Unit IV

Channels of distribution – Importance and selection of channels of distribution. Middlemen-Functions and Kinds of Middlemen. Personal Selling and Sales Promotion. Advertising- Importance – Advertising Media- advertising Copy-Advertising and Salesmanship-Qualities of good salesman.

Unit V

Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Qualities, duties & Responsibilities of Marketing Manager. Services Marketing-Meaning – Definition - Concepts and types.

Text books:

1. Marketing - Rajan Nair
2. Marketing - RSN Pillai & Bagavathi

Reference Books:

1. Principles of Marketing - Philip Kotler.

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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM3C08

Course Title : PART III – CORE - 8 - COMMERCIAL LAW

Year : II

Semester: III

___5___ Hours / Week

___3___ Credits

Objectives: On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

Outcome: To enable the students to understand the fundamentals of law relating to Commercial activities.

UNIT – I:

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of contract and classification – Essential of Valid contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Object - Unlawful Agreements – Quasi Contracts.

UNIT – II:

Different modes of Discharging of Contract – Remedies for Breach. Contract of Indemnity and Guarantee – Bailment and Pledge - Rights of Surety – Discharge of Surety – Rights – Rights and Liabilities of Finder of Lost Goods.

UNIT – III:

Indian Partnership Act 1932 – Definition and Test of Partnership – Implied Authority of Partners – Firm’s Debts and Private Debts –Rights, Duties and Liabilities of Partners – Dissolution of Partnership Firm.

UNIT – IV:

Sale of Goods Act 1930 – Definition of Sale and Distinction between “Sale and Related Transaction Resembling Sale” – Sale and Agreement to Sell - Sale and Hire Purchase – Sale and Hypothecation - Rules Regarding Passing of Property in Goods – Condition and Warranties – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid seller.

UNIT – V:

Rights and Duties of Common Carriers – Contract of Carriage of goods by sea – Bill of Lading and Charter party – Distinction.

TEXT BOOKS:

1. Elements of Mercantile Law - Kapoor N.D.
- 2 Commercial Law – K.P. Kathiresan& Radha
3. Mercantile Law - Maheswari4. Business Law - P.C.Thulsian

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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM4C09

Course Title : PART III – CORE 9 - CORPORATE ACCOUNTING

Year : II

Semester : IV

_____5_____ Hours / Week

_____4_____ Credits

Objectives: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the corporate.

Outcome: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act

UNIT – I:

Accounting for Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Surrender of Share – Rights issue – Under Writing.

UNIT – II:

Redemption of Preference Shares and Debentures – Profits prior to incorporation.

UNIT – III:

Preparation and Presentation of Final Accounts – Legal requirements

UNIT – IV:

Amalgamation - Absorption and External reconstruction of a Company (Excluding intercompany holdings)

UNIT – V:

Alteration of Share Capital - Internal reconstruction and Reduction of capital– Liquidation of Companies.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively

TEXT BOOK:

1. Corporate Accounting - Reddy and Moorthy
2. Advanced Accountancy - Jain & Narang.

REFERENCE BOOKS:

1. Advanced Accountancy - M.C.Shukla, T.S.Grew
2. Advanced Accounting - R.L.Gupta&Radhaswamy.

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Programme: B.Com

Subject Code: 16UCM4C10

Course Title : PART III – CORE -10 - COMPANY LAW AND SECRETARIAL PRACTICE

Year : II

Semester: IV

___4___ Hours / Week

___4___ Credits

Objectives: After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.

Outcome: To enlighten the students' knowledge on Companies Act

UNIT – I:

Indian Companies Act 2013: Company – Definition and Features – Kinds of companies – Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of private company into public company.

UNIT – II:

Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.

UNIT – III:

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association.

Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – Doctrine of indoor management.

UNIT – IV:

Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – Duties and liabilities of Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.

UNIT – V:

Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Quorum – Minutes of Board meeting.

TEXT BOOKS:

1. Principles of Company Law - M.C.ShuklaGulsan
2. Company Law and Secretarial Practice - N.D. Kapoor.
3. Company Law and Secretarial Practice - R. Purushothaman&P.Radhakrishan.

REFERENCE BOOKS:

1. Ravi Puliani& Mahesh Puliani (edited) (2013), Companies Act 2013.
2. Company Law and Secretarial Practice - Patanshetti

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Programme: B.Com

Subject Code:16UCM4AL4

**Course Title : PART III – ALLIED - 4 – BANKING THEORY LAW &
PRACTICE**

Year : II

Semester : IV

___6___ Hours / Week

___5___ Credits

Objectives: After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

Outcome: To enlighten the students' knowledge on Banking Regulation Acts.

UNIT-I

Concept and Functions of Banking – Classification of Banks – Credit Creation by Commercial Banks.

UNIT-II

Central Bank - Function – Credit Control Measures- Quantitative and Selective Credit Control Measures – Role of RBI in regulating and controlling banks.

UNIT-III

Recent Trends in Indian Banking – Automated Teller Machine – Merchant Banking – Credit Card - E-banking; Privatization of Banks.

UNIT-IV

Cheque – Characteristics – Drafting of Cheque - Crossing of Cheque – Material Alteration – Endorsement – Marking of Cheque – Dishonour.

UNIT-V

Loans and Advances – Principles of Sound lending – Modes of Creating Charge-Lien, Pledge - Hypothecation and Mortgage – Advances against Collateral Securities.

TEXT BOOKS:

1. Banking Theory Law and practice – Gordan and Natarajan
2. Indian Banking - Natarajan. S &Parameswaran.R
3. Banking law and practice – K.P Kandhasami

REFERNCE BOOKS:

1. Banking law and Practice - S.N Maheswari
2. Banking theory law and practice – Sundaram and Varshney.

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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code:16UCM4CP1

Course Title : PART III – CORE -INDUSTRIAL TRAINING

Year : II

Semester : IV

___5___ Hours / Week

___4___ Credits

Objectives: To know about the various types of institutions

Outcome: To help the students for place in the job.

To enable the students to get practical exposure in the company. Industrial training for a period of 15 days during the semester IV and report to be submitted at the same which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

Viva-voce Examination	50 Marks
Report	10 Marks
Total	60 Marks

Viva voce will be conducted by external examiner, HoD and faculty members of guiding the Industrial Training.

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Programme: B.Com

Subject Code:16UCM5C13

Course Title : PART III – CORE- 13 - HIGHER CORPORATE ACCOUNTING

Year :III

Semester : V

_____6_____ Hours / Week

_____4_____ Credits

Objectives :After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the corporate sectors.

Outcome: To enable the students to be aware on the Corporate Accounting in Conformity with the provision of the Companies Act.

UNIT – I:

Banking Companies Accounts - Legal requirements – Preparation of Schedule - Profit and Loss – Balance sheet - NPA and Provisions.

UNIT – II:

Insurance Companies Accounts (New format) – Types of Insurance – Life Insurance – Statutory books – Valuation Balance sheet - Revenue Account - Profit & Loss Account - Balance sheet – General Insurance – Revenue Account – Profit & loss Account – Balance sheet.

UNIT – III:

Holding Company Accounts - Meaning and Definition of Holding Companies and Subsidiary Company -Capital Profit or Loss – Revenue Profit or Loss - Minority Interest – Cost of Control or Goodwill – Revaluation of Asset & Liabilities – Preparation of Consolidated Balance Sheet.

UNIT – IV:

Valuation of Shares and Goodwill - Accounting Standards – Text (1, 2, 4, 6)

UNIT – V:

Double Accounts Including Final Statement of Accounts of Electricity Companies - Accounting For Price Level Changes (Theoretical Aspects Only)

Note:Distribution of Marks for Theory and Problems shall be 20% and 80% respectively.

TEXT BOOKS:

1. Corporate Accounting - Reddy & Moorthy
2. Advanced Accountancy - Jain & Narang

REFERENCE BOOKAdvanced Accounting - R.L.Gupta, RadhaswamyAdvanced Accounting - S.N.Maheswari.

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Programme: B.Com

Subject Code:16UCM5C14

Course Title : PART III - CORE – 14 – INCOME TAX LAW AND PRACTICE

Year : III

Semester :V

___6___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course, the student should be well versed in the prevailing act.

Outcome: To familiarize the students with recent amendments in Income Tax.

UNIT – I:

Provisions of the Income Tax Act, 1961 relating to – Agricultural Income – Assesses – Assessment year – Income – Person – Previous Year – Scope of Total Income – Residential Status – Exempted Incomes (Section –10)

UNIT – II:

Heads of Income – Income from Salary and Computation of Total taxable Salary.

UNIT – III:

Income from House Property – Income from Capital Gains.

UNIT – IV:

Income from Business or Profession – Income from Other Sources.

UNIT – V:

Computation of Taxable Income - Deductions under Chapter -VI A – Section 80C, 80D, 80G and 80U only. Assessment of Individual.

TEXT BOOK:

1. Income Tax Law & Practice - U.P.Gaur&D.B.Narang.

Note: Refer relevant assessment year edition

REFERENCE BOOKS:

1. Income Tax law and practice - Dr.Bhagwathi Prasad
2. Income Tax law and practice - Dr.H.C.Mehrotra&Dr.S.P.Goy

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Programme: B.Com

Subject Code:16UCM5C15

Course Title : PART III –CORE -15 – ENTREPRENEURIAL DEVELOPMENT

Year : III Semester: V

___5___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

Outcome: To enable the students to learn the concept of Entrepreneurship and to become new entrepreneur.

UNIT I

Concept of Entrepreneurship – Meaning, definition, characteristics, types and functions - Sickness and survival – Need for training and development – Phases – Special Agencies – Development of women entrepreneurs and rural entrepreneurs.

UNIT II

Industrial Finance: SFCs – SIDCs – SIPCOT – Commercial Banks – Small Industries Development Bank.

UNIT III

Institutional Set up – DICs, SIDCO, NSIC, SISIs, Indian Investment Centre – Khadi and Village Industries Commission.

UNIT IV

Incentives and Subsidies: Subsidized Services – Subsidy for market – Transport Subsidy – Seed Capital Assistance – Taxation Benefits to SSI – Special Facilities for Imports.

UNIT V

Project formulation – Identification – Evaluation – Feasibility Analysis – Project Report.

TEXT BOOK :

1. Entrepreneurial Development - P. Saravanavel.
2. Entrepreneurial Development- C.B. Gupta and Srinivasan

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Programme: B.Com

Subject Code: 16UCM5C17

Course Title : PART III – CORE - 17 –E-COMMERCE

Year : III

Semester : V

_____5_____ Hours / Week

_____4_____ Credits

Objectives: After the successful completion of the course the student should have a through knowledge online business activities.

Outcome: To know about online purchasing using new technologies.

UNIT – I:

E-Commerce – Meaning Features, Importance and Objectives – Types of E-Commerce – Factors of E-Commerce - The Anatomy of E-Commerce applications - Market forces influencing the I-Way - Components of the I-Way.

UNIT – II:

Consumer oriented Applications – Mercantile process models: Mercantile models from the consumer's perspective – Mercantile model from the merchant's perspective – Supply Chain Management.

UNIT – III:

Electronic Payment System (EPS) - Types of EPS - Digital token based EPS – Smart card based EPS – Credit card based EPS. Electronic Data Interchange (EDI) – EDI applications in business – EDI legal, Security and Privacy issues.

UNIT – IV:

Intra organizational E-Commerce – Workflow Automation and co-ordinations - Customization and Internal Commerce – Types of Digital Documents.

UNIT – V:

Advertising and marketing on the Internet – Advertising on information based – Advertisement on Internet – Online marketing process – Market research.

TEXT BOOK:

1. Frontiers of Electronic commerce - Ravi Kalakota.
2. E-Commerce – Dr.K.Abirami Devi and Dr.M.Alagamani

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Programme: B.Com

Subject Code:16UCM6C19

Course Title : PART III - CORE - 19 – INDIRECT TAXATION

Year :III

Semester : VI

_____5_____ Hours / Week

_____4_____ Credits

Objectives: On successful completion of this course, the student should be well versed in the prevailing act

Outcome: To familiarize the students with the tax lived on various goods.

UNIT I

Indirect Tax – Meaning, characteristics - Scope – Merits and Demerits of Direct and Indirect Taxes – Difference between Direct and Indirect Tax – Contribution to Government Revenues – Taxation under the Constitution.

UNIT II

VAT: Terms and Definitions – VAT system in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted sales and Zero rated Sales – Penalties – Filing of Returns – Service Tax - Main features.

UNIT III

Central Sales Tax Act 1956 – Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales – Subsequent Sales – Registration – Compulsory Registration – Voluntary registration and Security from Dealer – Registration Procedure.

UNIT IV

Excise Duty – Types – Levy and Collection of Excise Duty - Valuation of Excisable Goods – Powers and duties of officers.

UNIT-V

Customs Duty – Types - Officer Of Customs - Powers to Prohibit Import and Export of Goods - Exemptions from Customs Duty – Advalorem And Specific Duty – Objectives of Imposing Export and Import Duties.

TEXT BOOKS:

1. Business Taxation – T.S.Reddy and Y.Hariprasad Reddy.
2. Indirect Taxation - Dr, Radha, Dr. Parameswaran
3. Indirect Tax Laws and Practice – DinakarPagare
4. The Tamil Nadu Value Added Tax - S.Srinivasan

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Programme: B.Com

Subject Code: 16UCM6CPR/6INT

**Course Title : PART III - CORE – PROJECT WORK & VIVA-VOCE/
INTERNSHIP TRAINING**

Year :III

Semester : VI

___6___ Hours / Week

___5___ Credits

Objectives: It Enhance the students to do the study in practical.

Outcome: To know about the importance of research.

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship Training in Auditor office or they can undergo Project Work & Viva Voce in the Sixth semester.

Internship Training:

Internship for a period of 45 days during the semester VI and report to be submitted at the same which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

Viva-voce Examination	50 Marks
Report	10 Marks
Total	60 Marks

Project Work & Viva-Voce:

It is an individual project work. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the sixth semester allowing scope for the students to gather relevant literature. The research work can be carried at the college. Report to be submitted at the end of the semester which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

Viva-voce Examination	50 Marks
Report	10 Marks
Total	60 Marks

Viva voce will be conducted by external examiner, HoD and faculty members of guiding the Internship Training/project work.