

**SRI RAMAKRISHNA MISSION VIDYALAYA  
COLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS)**

Re-accredited by NAAC with 'A' Grade  
Coimbatore – 641 020



**DEPARTMENT OF COMMERCE (UNAIDED WING)**

**OUTCOME BASED EDUCATION - SYLLABUS**

**2018-2019 Batch onwards**

## **PROGRAMME OUTCOMES (PO)**

After completion of the programme, the students will be able to

- ☞ Develop ability the accounting concepts, principles and frameworks to communicate effectively to stakeholders.
- ☞ Knowledge on Accounting, Finance, Banking and Marketing in all the areas of business operations with ethical standards.
- ☞ Apply the principles, professional ethics, responsibilities and norms the accounting practices.
- ☞ Incorporate the leadership and problem-solving skills to lead the business organisations.
- ☞ Understand the modern accounting system in the global contexts to demonstrate the knowledge for sustainable development.

## **PROGRAMME SPECIFIC OUTCOMES (PSO)**

Our Programme will produce quality graduates who

- ☞ Employability is ensured through courses such as principles of management, Business communication, company law and secretarial practice.
- ☞ Skill development is developed through courses such as MS-Office, Tally and Artha Vidya etc.
- ☞ Industrial training / Internship Training helps to develop entrepreneurship skill.
- ☞ The students are able to gather knowledge of the different services offered by Banking and earn the entrepreneur how to mobilize the fund to start the business.
- ☞ Students will learn ability to develop proactive thinking so as to perform effectively in the dynamic socio-economic and business ecosystem.

<b>18UCM1C01</b>	<b>CORE - PRINCIPLES OF ACCOUNTANCY</b>
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CO1	Have knowledge of concept of Accounting and financial reporting in the modern economy	K, U
CO2	Students will be able to prepare financial statements in accordance with generally accepted Accounting principles and recognize the reason for difference between bank balance as per cash book and pass book.	U, S
CO3	Have a comprehensive knowledge about bills of exchange and accommodation bills.	K, U
CO4	Gain expertise in preparation of consignment and joint venture account.	S
CO5	Acquiring a conceptual knowledge about Royalty account and Average due date.	K, S

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	S		M	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	S	M	S	S
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S
<b>CO5</b>	S	M	S	S	S		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM1C02</b>	<b>CORE – BUSINESS ORGANISATION</b>
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CO1	Identify the role of management and its functions in the company	K, U
CO2	Understand the different management levels and their links	U, S
CO3	Analyze the organizational process of the company	K, S
CO4	Identify and differentiate the elements of organizational design	U, S
CO5	Analyze the implications of globalization in the strategy and global organization of the company	K, S

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	M	S		M	S	S	L	S
<b>CO2</b>	M	S	M	S	S		S	M	M	L	S
<b>CO3</b>	M	S	S	M	S		S	S	M	S	M
<b>CO4</b>	S	M	S	S	M		M	S	S	M	S
<b>CO5</b>	S	M	S	M	S		S	M	S	S	L

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM2C03</b>	<b>CORE - FINANCIAL ACCOUNTING</b>
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CO1	Identify the need for, and nature of accounting records relating to non-profit organizations	K, U
CO2	To understand the concept of depreciation and how to calculate depreciation amounts	U, S
CO3	Develop an understanding of the framework of branch accounts and the concepts, principles and procedures that govern how the accounts are prepared	K, S
CO4	Understand the meaning of a hire purchase contract and appreciate the importance of cash price for accounting purposes	U, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	M	S		M	S	S	M	S
<b>CO2</b>	S	S	M	S	M		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	S	M	S	S
<b>CO4</b>	S	M	S	S	S		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM2C04</b>	<b>CORE -PRINCIPLES OF MARKETING</b>
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CO1	Assess marketing’s role in discovering and satisfying consumer’s needs, wants and behaviours	K, U
CO2	Utilize environmental scanning to identify opportunities and threats in the marketing environment.	K, U
CO3	Examine electronic commerce and interactive marketing and how they create customer value.	U, S
CO4	Evaluate the electronic presence of various companies in the marketplace (both locally and globally)	K, U, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	S	M		M	S	S	M	S
<b>CO2</b>	S	M	S	S	S		M	S	M	M	M
<b>CO3</b>	S	M	S	M	S		S	S	M	S	S
<b>CO4</b>	S	S	S	M	S		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM3C05</b>	<b>CORE - HIGHER FINANCIAL ACCOUNTING</b>
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CO1	The students had knowledge about the admission of a partnership and ratio calculation of partnership account	K, U
CO2	This course developed ideas about the retirement of a partner with their sharing ratios	U, S
CO3	This course provided ideas about the amalgamation and its procedures	K, U, S
CO4	This course revealed about the dissolution of the company and insolvency of a partner	K, U

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		S	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	M	M	M
<b>CO3</b>	M	S	S	S	S		S	S	M	S	S
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM3C06</b>	<b>CORE - PRINCIPLES OF MANAGEMENT</b>
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CO1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought	K, U
CO2	Use the skills in planning and decision making in almost all areas of business aiming at achieving the goal of the enterprise.	K, S
CO3	Understand the basic theories and principles by which businesses are organized and managed in modern society.	K, S
CO4	Classify the different leadership styles and develop their leadership capabilities	U, S
CO5	the elements & process of co-ordination and control function that contributes to the achievement of organizational	U, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		S	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	M	M	S	M
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S
<b>CO5</b>	S	S	S	M	M		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM3C07</b>	<b>CORE - COMMERCIAL LAW</b>
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CO1	To state the law relating to Indian Contract Act and define the concept of contract	K, U
CO2	To understand the performance of contract and different modes of discharge of contract, Bailment and Pledge	K, S
CO3	To state the law relating to Indian Partnership Act and Rights and duties of partners	K, S
CO4	To aware the sale of goods act, Rights and duties of common carriers	U, S

☞ K–Knowledge      U– Understanding      S –Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	S	M		S	S	S	S	S
<b>CO2</b>	S	S	S	S	S		M	S	S	S	S
<b>CO3</b>	S	S	S	M	S		S	S	S	S	S
<b>CO4</b>	S	M	S	S	M		S	S	S	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM3AL3</b>	<b>ALLIED – ECONOMIC ANALYSIS</b>
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CO1	The students had knowledge about the scope and importance of business economics.	K, U
CO2	This course developed ideas about the demand, supply concepts and demand forecasting	U, S
CO3	This course provided ideas about the concept of law of diminishing marginal utility and indifference curve.	K, S
CO4	This course revealed about variable proportion, law of returns to scale, BEP and economies of scale.	U, S
CO5	This course provided ideas about the market structure and Price and output determination of different market.	K, S

☞ K–Knowledge      U– Understanding      S –Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		S	S	S	S	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	S	M	S	S
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S
<b>CO5</b>	S	S	M	S	S		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM3EP1</b>	<b>Elective Practical - M.S OFFICE</b>
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CO1	To apply computer resources Business and Academics.	K
CO2	To construct business and academic documents using Microsoft Word.	U
CO3	To create spreadsheets with formula and graphs using Microsoft Excel.	S
CO4	To develop presentations containing animation and graphics using Microsoft PowerPoint.	S
CO5	To integrate Microsoft Access applications in business for creations of database.	S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	S	M		M	S	S	M	S
<b>CO2</b>	M	S	S	M	S		L	S	S	M	S
<b>CO3</b>	S	M	S	S	M		S	S	M	S	S
<b>CO4</b>	S	S	M	S	M		M	S	S	M	S
<b>CO5</b>	M	S	S	M	S		S	S	M	L	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM4C08</b>	<b>CORE - CORPORATE ACCOUNTING</b>
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CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K, U
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance.	U, S
CO3	Have a comprehensive knowledge about the latest provisions of the companies act.	K, S
CO4	Gain expertise in preparations of final accounts as per the revised schedule VI	U, S
CO5	To acquaint students with the legal formats and special items and adjustment pertaining to internal reconstruction, liquidation and share capital	K, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		S	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	S	M	S	M
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S
<b>CO5</b>	S	M	S	S	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

**18UCM4C09 CORE -COMPANY LAW AND SECRETARIAL PRACTICE**

CO1	Understand the formation and kinds of companies	K, U
CO2	Acquire knowledge on basis documents in a company and various methods of raising of capital	U, S
CO3	Have a comprehensive knowledge on memorandum and articles of associations.	U, S
CO4	Provide an overview of the rights, duties ,obligations and liabilities of the directors	K, S
CO5	Examine the provisions of companies act relating to meetings, resolutions and company management	S

☞ K–Knowledge      U– Understanding      S –Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		S	L	M	S	S
<b>CO2</b>	S	S	S	M	S		S	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	M	S	S	S
<b>CO4</b>	S	S	S	S	M		S	S	S	S	M
<b>CO5</b>	S	M	S	S	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

**18UCM4C10 CORE – BUSINESS COMMUNICATION**

CO1	The students had knowledge about the principles of effective communication	K, U
CO2	This course developed ideas about the different kinds of business letters and its purpose	U, S
CO3	This course provided ideas about requirement of different types of correspondence and how to write the same.	K, S
CO4	This course revealed about the analyses and preparation of reports & minutes of meeting.	S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	S	S		M	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	S	S		S	S	M	S	S
<b>CO4</b>	S	S	S	S	M		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low



<b>18UCM4C11</b>	<b>CORE - INTRODUCTION TO INFORMATION</b>
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CO1	To understand the basic things in Information Technology	K, U
CO2	Ability to know about the computer knowledge in various component levels	K, U
CO3	Preparing for the Database information through Data Processing concepts	U, S
CO4	Ability to understand about the basic Networking Features	U, S
CO5	To understand the ideas in recent technological field from computers	S

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	M	S	S	S		L	S	M	M	M
<b>CO2</b>	S	S	S	M	S		M	S	M	S	M
<b>CO3</b>	M	S	S	S	S		M	S	M	S	M
<b>CO4</b>	S	S	S	S	M		M	S	M	M	M
<b>CO5</b>	S	S	S	S	S		M	S	S	S	M

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM4AL4</b>	<b>ALLIED - BANKING THEORY LAW &amp; PRACTICE</b>
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CO1	Understand and explain the conceptual framework of banking	K, U
CO2	Illustrate the various electronic payment methods	U, S
CO3	Classify and Demonstrate the types of deposit, cheques, loans and advances	K, S

☞ K–Knowledge      U– Understanding      S –Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S		M	S	S	M	S
<b>CO2</b>	S	S	S	S	S		S	S	S	M	S
<b>CO3</b>	S	S	S	S	S		S	M	M	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM4EP2</b>	<b>Elective Practical - TALLY PRACTICAL</b>
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CO1	Work with well-known accounting software	U
CO2	Execute basic accounting concepts and principles.	K
CO3	Determine the basic accounts and the usage of Tally for accounting purpose.	S
CO4	Develop various concepts pertaining to formation of company & creation of different accounts under Tally.	S
CO5	Evaluated and enhanced the skills with pre employability tests.	S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	S	M		M	S	S	M	S
<b>CO2</b>	M	S	S	M	S		L	S	S	M	S
<b>CO3</b>	S	M	S	S	M		S	S	M	S	S
<b>CO4</b>	S	S	M	S	M		M	S	S	M	S
<b>CO5</b>	M	S	S	M	S		S	S	M	L	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM4NM2</b>	<b>NME - BASIC TAMIL-II / GENERAL COMMERCIAL KNOWLEDGE</b>
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CO1	Identify the role of management and its functions in the company, Understand the concept, origin and growth of entrepreneurship.	K, U
CO2	Understand and explain the conceptual framework of banking	U, S
CO3	Examine the basic concepts of schedule of rates of tax, tax liability,	K, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	M	S		M	S	S	M	S
<b>CO2</b>	M	S	M	S	S		M	S	S	M	S
<b>CO3</b>	M	S	S	M	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM5C12</b>	<b>CORE – HIGHER CORPORATE ACCOUNTING</b>
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CO1	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K, S
CO2	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K, U, S
CO3	Understand the corporate practice in valuing shares and goodwill.	U, S
CO4	Apply the latest provisions relating to Accounting Standards and Inflation accounting	K, U, S

☞ K–Knowledge            U– Understanding    S –Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	S		M	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	M	S	S		S	S	M	S	S
<b>CO4</b>	M	M	S	S	S		M	S	S	M	S

☞ S–Strong;            M– Medium;            L–Low

<b>18UCM5C13</b>	<b>CORE – COST ACCOUNTING</b>
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CO1	Understand and explain the conceptual framework of Cost Accounting	K, U
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K, U, S
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K, S

☞ K–Knowledge            U– Understanding    S –Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S		M	S	S	S	S
<b>CO2</b>	S	S	S	S	S		S	S	S	M	S
<b>CO3</b>	S	S	S	S	S		S	S	S	S	S

☞ S–Strong;            M– Medium;            L–Low

<b>18UCM5C14</b>	<b>CORE – INCOME TAX LAW AND PRACTICE</b>
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CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K, U
CO2	Understand the total taxable income of an Assessee	S
CO3	Apply and practice the computation of total income	S

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	M		M	S	S	M	S
<b>CO2</b>	M	S	S	M	S		M	S	M	M	M
<b>CO3</b>	S	S	M	S	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM5C15</b>	<b>CORE - ENTREPRENEURIAL DEVELOPMENT</b>
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CO1	Understand the concept, origin and growth of entrepreneurship	K, U
CO2	Examine the various governmental and non-governmental support offered to the entrepreneurs	S
CO3	Understand the business plan and process of starting a new venture	U, S

☞ K–Knowledge      U– Understanding      S –Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	S	S	S		S	S	S	S	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	S	S	S	S	S		S	M	S	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM5C16</b>	<b>CORE – BUSINESS RESEARCH METHODS</b>
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CO1	Apply a range of quantitative and qualitative research techniques to business.	K, S
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in research process.	K, U
CO3	Students should be able to identify the overall process of designing a research study from its inception to its report.	K, U, S
CO4	Students should be familiar with good practice in conducting a quantitative interview and observation.	K, U, S

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	S		S	M	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	M	S	S		S	S	M	S	M
<b>CO4</b>	S	M	S	S	S		M	S	S	M	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM6C17</b>	<b>CORE - MANAGEMENT ACCOUNTING</b>
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CO1	Find and Apply tools and techniques used to plan, control and make decision.	K, S
CO2	Illustrate and Build the knowledge of break-even analysis and profit maximization	K, S
CO3	Prepare budgets and demonstrate budget control techniques	K, U

☞ K–Knowledge      U– Understanding      S -Skill

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>		<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	S	S	S		S	M	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	M	S	S		S	S	M	S	M

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM6C18</b>	<b>CORE - INDIRECT TAXATION</b>
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CO1	Understanding basic principles underlying the indirect taxation statutes	K, U
CO2	On successful completion of this course, the students gain an effective understanding of the latest GST law	U, S
CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K, U, S

☞ K–Knowledge      U– Understanding      S –Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	M		S	M	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	S	S
<b>CO3</b>	S	S	S	S	M		S	S	M	S	M

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM6C19</b>	<b>CORE – PRINCIPLES OF AUDITING</b>
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CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K, U, S
CO2	The steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K, U, S
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	U, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	S		S	S	S	M	S
<b>CO2</b>	S	S	S	M	M		S	S	S	M	S
<b>CO3</b>	S	S	M	S	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM6C20</b>	<b>CORE – HUMAN RESOURCE MANAGEMENT</b>
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CO1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration.	K, U, S
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development.	U, S
CO3	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations.	K, U, S

☞ K–Knowledge      U– Understanding      S –Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	S	S	S		M	S	S	S	S
<b>CO2</b>	S	S	S	M	S		S	S	S	M	S
<b>CO3</b>	S	M	S	S	S		S	M	S	S	S

☞ S–Strong;      M– Medium;      L–Low

<b>18UCM6C21</b>	<b>CORE - E-COMMERCE</b>
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CO1	Design and Implement e-Commerce applications	K, S
CO2	Analysis real business cases regarding their e-business strategy and transformation processes	K, U, S
CO3	Understand the various terminologies of electronic commerce.	U, S

☞ K–Knowledge      U– Understanding      S -Skill

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	S	S		M	S	S	M	S
<b>CO2</b>	S	S	S	M	S		M	S	S	M	S
<b>CO3</b>	M	S	S	M	S		S	S	M	S	S

☞ S–Strong;      M– Medium;      L–Low

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS &  
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**For candidates admitted from academic year 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Course Code: 18UCM1C02**

**Course Title : PART III – CORE 2 – BUSINESS ORGANISATION**

**Year : I**

**Semester : I**

**4 Hours / Week**

**4 Credits**

**UNIT –I (15hrs)**

**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(15hrs)**

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(15hrs)**

**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(15hrs)**

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(15hrs)**

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.

**Reference Books:**

1. Business Organization and Management – Shukla
2. Business Organization and Management – Saksena



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**Programme: B.Com**

**Course Code: 18UCM2C04**

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

**Year :I**

**Semester : II**

**\_\_\_4\_\_\_ Hours / Week**

**\_\_\_4\_\_\_ Credits**

**Unit I (15hrs)**

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 (15hrs)**

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 (15hrs)**

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 (15hrs)**

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 (15hrs)**

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 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Subject Code: 18UCM3C07**

**Course Title : PART III – CORE - 7 - COMMERCIAL LAW**

**Year : II**

**Semester: III**

**\_\_\_\_\_6\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_3\_\_\_\_\_ Credits**

**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, Types of Partners – 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:**

Common Carriers - Rights and Duties – Contract of Carriage of goods by sea – Contact of Agencies – Types of agents – Rights and duties of Agents.

**Text Books:**

1. Elements of Mercantile Law - Kapoor N.D.
- 2 Commercial Law – K.P. Kathiresan&Radha

**Reference Books:**

1. Mercantile Law - Maheswari
2. Business Law - P.C.Thulsian

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**For candidates admitted from academic year 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Subject Code: 18UCM4C08**

**Course Title : PART III – CORE 8 - CORPORATE ACCOUNTING**

**Year : II**

**Semester : IV**

**\_\_\_\_\_5\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_4\_\_\_\_\_ Credits**

**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 Books:**

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

**Reference Books:**

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

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**Programme: B.Com**

**Subject Code: 18UCM4C09**

**Course Title : PART III – CORE - 9COMPANY LAW AND SECRETARIAL  
PRACTICE**

**Year : II**

**Semester: IV**

**\_\_\_\_5\_\_\_\_ Hours / Week**

**\_\_\_\_4\_\_\_\_ Credits**

**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 – Formation of capital – Commencement of business.

**UNIT – III:**

Memorandum of Association - Importance - Contents – Alteration – Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Differences between Memorandum of Association and Articles of Association - 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 responsibilities.

**UNIT – V:**

Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Proxy - 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

**For candidates admitted from academic year 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Subject Code:18UCM4AL4**

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

**Year : II**

**Semester : IV**

**\_\_\_\_\_6\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_5\_\_\_\_\_ Credits**

**UNIT-I**

**Origin of banks - Definition of banking- Features of banking - Classification of banks -  
Functions of Modern commercial 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 – NEFT, RTGS, IMPS.**

**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

**Reference Books:**

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

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**Programme: B.Com**

**Subject Code:18UCM5C12**

**Course Title : PART III – CORE- 12 - HIGHER CORPORATE ACCOUNTING**

**Year :III**

**Semester : V**

**\_\_\_\_\_5\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_4\_\_\_\_\_ Credits**

**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 Books:**

1. Advanced Accounting - R.L.Gupta, Radhaswamy
2. Advanced Accounting - S.N.Maheswari.

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**Programme: B.Com**

**Subject Code:18UCM5C14**

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

**Year : III**

**Semester :V**

**\_\_\_\_5\_\_\_\_ Hours / Week**

**\_\_\_\_4\_\_\_\_ Credits**

**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:18UCM5C15**

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

**Year : III Semester: V**

**\_\_\_\_\_5\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_4\_\_\_\_\_ Credits**

**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 Books:**

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

**Reference Books:**

1. Entrepreneurial Development –S.S.Khanka
2. Entrepreneurial Development –S.G.Bhanushali



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**Programme: B.Com**

**Subject Code:18UCM5CP1/18UCM5INT**

**Course Title : PART III – CORE - INDUSTRIAL TRAINING/INTERNSHIP  
TRAINING**

**Year : III**

**Semester : V**

**5 Hours / Week**

**4 Credits**

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 Industrial Training in the fifth semester.

**Internship Training:**

Internship for a period of 45 days during the semester V 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
<b>Total</b>	<b>40 Marks</b>

**External Evaluation:**

Viva-voce Examination	50 Marks
Report	10 Marks
<b>Total</b>	<b>60 Marks</b>

**Industrial Training:**

To enable the students to get practical exposure in the company. Industrial training for a period of 15 days during the semester V 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
<b>Total</b>	<b>40 Marks</b>

**External Evaluation:**

Viva-voce Examination	50 Marks
Report	10 Marks
<b>Total</b>	<b>60 Marks</b>

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: 18UCM6C18**

**Course Title : PART III - CORE - 18 – INDIRECT TAXATION**

**Year : III**

**Semester : VI**

**\_\_\_\_\_5\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_4\_\_\_\_\_ Credits**

**UNIT - I:**

Tax system - canons of taxation - Indian tax system – Indirect Tax review and New GST Policy introductory remarks.

**UNIT - II:**

Meaning of GST – Salient features of GST – Constitutional amendments - subsuming of taxes – benefits of implementing GST (Dual Model) – Structure of GST: Central GST – State GST – Integrated GST – Union Territory GST.

**UNIT – III:**

Supply of goods and Services: Meaning of supply – Place of supply – principal of supply – composite supply – mixed supply – outward supply – exempt supply. Registration under GST: Procedure for registration – compulsory registration – deemed registration – Exemption from GST registration

**UNIT - IV:**

Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST).Returns filing procedures under GST: Payment procedure under GST - Input tax credit - Outcome of GST

**UNIT - V:**

Customs duty – basic concepts – types – valuation – customs procedure, import and export procedure – powers of officers – levy and exemption -- penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback.

**TEXT BOOKS**

1. Gurukripa (2017) – “GST SELF LEARNING”, Gurukripa Publications. Chennai
2. MonishBhalla (2015) – Commercial GST – The Game Changer – Commercial Law Publishers (India) Pvt. Ltd, New Delhi.

## **REFERENCE BOOKS:**

1. S.S. Gupta (2017) – GST – Laws and Practice, Taxman’s Publications, New Delhi.
2. V. Balachandran “Indirect Taxation” Sultan Chand &Kalyani Publishers, 16th edition, 2014.
3. R. Radhakrishnan “ Indirect Taxation”, Kalyani Publishers, 2013
4. Dr.Radha and Dr.Parameswaran, “Business Taxation”, Prasanna Publishers, Chennai, 2011.  
Dr.Radha and Dr.Parameswaran, “Indirect Taxation” Prasanna Publishers, Chennai, 2013.

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

**For candidates admitted from academic year 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Subject Code: 18UCM6C21**

**Course Title : PART III – CORE - 21 –E-COMMERCE**

**Year : III**

**Semester : VI**

**\_\_\_\_\_4\_\_\_\_\_ Hours / Week**

**\_\_\_\_\_4\_\_\_\_\_ Credits**

**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 – The new age of information based marketing – Advertisement on the Internet – Online marketing process – Market research.**

**Text Books:**

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

**Reference Book:**

1. E-Commerce – S.V.SrinivasaVallabhan

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SCIENCE(AUTONOMOUS), COIMBATORE - 641 020.**

**For candidates admitted from academic year 2018-19 onwards under New CBCS.**

**Programme: B.Com**

**Subject Code: 18UCM6CPR**

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

**Year :III**

**Semester : VI**

**\_\_\_6\_\_\_ Hours / Week**

**\_\_\_5\_\_\_ Credits**

**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
<b>Total</b>	<b>40 Marks</b>

**External Evaluation:**

Viva-voce Examination	50 Marks
Report	10 Marks
<b>Total</b>	<b>60 Marks</b>

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