

**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

2020-2021 Batch onwards

DEPARTMENT OF COMMERCE

Programme Objectives (Po)

- PO1:** Enable the concept of Commerce through holistic, value based educations, character building and Development of student for their employability.
- PO2:** Enhance to work in the field of accounting, auditing, taxation and financial analyst in various corporate and business firms.
- PO3:** Offering special courses with practical exposures to challenges in Commerce and business organisations.
- PO4:** Facilitate an entrepreneurial skills and Government schemes through MSME.
- PO5:** Contribute to the National and society growth by applying the acquired knowledge in Technical, Computing and Managerial skills.

Programme Outcomes (Po)

- PO1:** Develop ability the accounting concepts, principles and frameworks to communicate effectively to stakeholders.
- PO2:** Knowledge on Accounting, Finance, Banking and Marketing in all the areas of business operations with ethical standards.
- PO3:** Apply the principles, professional ethics, responsibilities and norms the accounting practices.
- PO4:** Incorporate the leadership and problem-solving skills to lead the business organisations.
- PO5:** Understand the modern accounting system in the global contexts to demonstrate the knowledge for sustainable development.

Programme Specific Outcomes (PSO)

- PO1:** Employability is ensured through courses such as principles of management, Business communication, company law and secretarial practice.
- PO2:** Skill development is developed through courses such as MS-Office, Tally and Artha Vidya etc.
- PO3:** Industrial training / Internship Training helps to develop entrepreneurship skill.
- PO4:** 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.
- PO5:** Students will learn ability to develop proactive thinking so as to perform effectively in the dynamic socio-economic and business ecosystem.

Programme: B.Com

Course Code: 20UCM1C03

Course Title : PART III – CORE 3 – BUSINESS ORGANISATION Hours / Week:4

Year : I

Semester : I

Credits:4

Course Objective:

- To Provide Pupils with an understanding of the nature of business activities and the environments
- To Provide Pupils with a knowledge of the theoretical and practical aspects of the operation of the various types of business organizations
- To Develop in pupils an awareness of the changing and integrated nature of business problems and an integrated nature of business problems and an ability to explore and deal these problems
- To Develop in Pupils an understanding of the role of Stock exchanges in the modern world.
- To Develop in Pupils the skill of analysis, synthesis and evaluation in the context of business decisions.

Course Outcome

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the role of management and its functions in the company	K1 & K2
CO2	Understand the different management levels and their links	K2
CO3	Analyze the organizational process of the company	K3
CO4	Identify and differentiate the elements of organizational design	K3
CO5	Analyze the implications of globalization in the strategy and global organization of the company	K4

K1– Remember;

K2 – Understand;

K3–Apply;

K4 – Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Recent development in Stock Exchange. Trade Association – Chamber of Commerce.

UNIT V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Bhushan.Y.K, *Fundamentals of Business organisation and Management*, Sultan Chand & Sons, 20th Edition, Reprint 2016.
2. K.P.Kathirasan & Dr.Radha, *Business Organization*, Prasanna Publishers & Distributors. 4th Edition, Reprint 2018.

Books for Reference:

1. Shukla.M.C., *Business Organization and Management*, S.Chand Publication, 11th Edition, Reprint 2016
2. Tulsian.P.C., Vishal Pandey, *Business Organization and Management*, Pearson Education Publication, 2nd Edition, Reprint 2015

E-resources:

1. https://www.google.co.in/books/edition/Business_Organisation_and_Management/Ldjh_97MzmIc?hl=en&gbpv=1&pg=PP1&printsec=frontcover
2. <https://www.youtube.com/watch?v=izYAEqWPoLU>
3. <https://www.youtube.com/watch?v=KrcacISG4ek>
4. <https://www.youtube.com/watch?v=zucSaFSXmss>
5. <https://www.youtube.com/watch?v=DmwOfmCyrr4>

Programme: B.Com

Course Code: 20UCM2C06

Course Title : PART III CORE – 6 - PRINCIPLES OF MARKETING Hours / Week: 4

Year : I Semester : II Credits:4

Course Objectives:

- To understand how organization identify customers and their wants/needs.
- To understand marketing is carried out by an organization to meet the requirements of domestic and international buyers. Both households and businesses, within the bounds of ethics and the legal environment.
- To apply key frameworks and methods and develop analytical skill to solve marketing problems.
- To provide you with a firm foundation in marketing theory and marketing lexicon.

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	Assess marketing's role in discovering and satisfying consumer's needs, wants and behaviours	K1 & K2
CO2	Utilize environmental scanning to identify opportunities and threats in the marketing environment.	K3
CO3	Examine electronic commerce and interactive marketing and how they create customer value.	K4
CO4	Evaluate the electronic presence of various companies in the marketplace (both locally and globally)	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong;

M-Medium;

L-L

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 - Qualities, duties & Responsibilities of Marketing Manager.

Unit V

Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Services Marketing- Meaning – Definition - Concepts and types - Green Marketing - E-marketing - Environmental Marketing.*

*** Unit-V is declared as Self-study.**

Books for Study:

1. Dr. N. Rajan Nair & Sanjith R, *Marketing* - Sultan Chand and Sons Publications. Reprint 2018.
2. RSN Pillai & Bagavathi, *Marketing* - S Chand & Company Publication, Reprint 2010

Books for Reference:

1. Philip Kotler, *Principles of Marketing*, Pearson Global Edition, 18th edition, 2020.

E-resources:

1. <https://www.yourarticlelibrary.com/marketing/market-definition-and-classification-of-markets/48772>
2. <https://www.brafton.com/blog/content-marketing/functions-of-marketing/>
3. <https://www.investopedia.com/terms/f/four-ps.asp>
4. <https://www.brafton.com/blog/distribution/channels-of-distribution/>
5. <https://accountlearning.com/top-10-problems-faced-in-marketing-agricultural-goods/>
6. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/11201-service-marketing.html>
7. <https://www.encyclopedia.com/finance/finance-and-accounting-magazines/e-marketing>

Programme: B.Com

Course Code: 20UCM3C09

Course Title: PART III – CORE - 9 -COMMERCIAL LAW

Hours / Week:4

Year : II

Semester:III

Credits:4

CourseObjective:

On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.
To provide students with an understanding of general principles of law of contract and special contracts

CourseOutcome:

CO No.	CO Statement	Knowledge Level
CO1	To state the law relating to Indian Contract Act and define the concept of contract	K1
CO2	To understand the performance of contract and different modes of discharge of contract, Bailment and Pledge	K2
CO3	To state the law relating to Indian Partnership Act and Rights and duties of partners	K3
CO4	To aware the sale of goods act, Rights and duties of common carriers	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Contract of Agencies – Types of agents – Rights and duties of Agents.*

*** Unit-V is declared as Self-study.**

Books for Study:

1. Kapoor N.D, *Elements of Mercantile Law*, Sultan Chand & Sons Publishers, Thirty Fourth edition, 2014.
2. K.P. Kathiresan & Radha, *Commercial Law*, Prasanna Publishers, 2013.

Books for Reference:

1. Maheswari, *Mercantile Law*, Himalaya Publishing House, 2016.
2. P.C.Thulsian, *Business Law*, McGraw Hill Education, 3rd edition, 2017.

E-resources:

1. <https://legalpaathshala.com/meaning-nature-and-scope-of-contract/>
2. <https://wazzeer.com/blog/legally-valid-contract-essentials/>
3. <https://rccmindore.com/wp-content/uploads/2015/06/B.COM-I-Business-Law.pdf>
4. <https://blog.ipleaders.in/types-partners-partnership-act/>
5. <https://www.slideshare.net/jeshinjose/sale-of-goods-act-1930-27091813>
6. <https://lawhelpbd.com/special-law/common-carrier/>
7. <https://www.srdlawnotes.com/2017/06/kinds-of-agents.html>

Programme: B.Com

Course Code: 20UCM4C11

Course Title : PART III – CORE 11 -CORPORATEACCOUNTING

Hours / Week:6

Year :II

Semester:IV

Credits:4

CourseObjectives:

- ❖ To equip the students with accounting methods formatted for the corporate bodies from the time of their inception till their liquidation.
- ❖ Basic knowledge in company accounts.

CourseOutcomes

CO No.	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance.	K1
CO3	Have a comprehensive knowledge about the latest provisions of the companies act.	K1&K2
CO4	Gain expertise in preparations of final accounts as per the revised schedule VI	K2
CO5	To acquaint students with the legal formats and special items and adjustment pertaining to internal reconstruction, liquidation and share capital	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I:

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

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Reddy and Moorthy – *Corporate Accounting*, Margham Publications, 6th Edition, Reprint 2019.
2. Jain & Narang. *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.

Books for Reference:

1. M.C. Shukla, T.S. Grewal- *Advance accountancy* Publications S. Chand, 19th Edition 2017.
2. R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 17th Edition, Reprint 2018

E-resources:

1. <https://www.youtube.com/watch?v=O4ajUPoOi-Y>
2. <https://www.youtube.com/watch?v=tJ03LlbQXCw>
3. <https://www.youtube.com/watch?v=PvYrnAedU1M>
4. <https://www.youtube.com/watch?v=ApkpvozCp8s>
5. <https://www.youtube.com/watch?v=IeB5uyBH1w0>

Programme: B.Com

Course Code: 20UCM4C12

Course Title : PART III – CORE - 12 COMPANY LAW AND SECRETARIALPRACTICE

Hours / Week: 6

Year :II

Semester:IV

Credits:4

CourseObjectives:

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company

CourseOutcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the formation and kinds of companies	K1
CO2	Acquire knowledge on basis documents in a company and various methods of raising of capital	K2
CO3	Have a comprehensive knowledge on memorandum and articles of associations.	K3
CO4	Provide an overview of the rights, duties ,obligations and liabilities of the directors	K4
CO5	Examine the provisions of companies act relating to meetings, resolutions and company management	K4

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I:

History of Company law in India - 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 – Meaning and Definition - Qualification – Appointment – Duties and responsibilities.

UNIT – V:

Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Resolution – Proxy - Quorum – Minutes of Board meeting – Corporate Social Responsibility (CSR). *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Gogna P.P.S A, *Textbook of Company Law*, Sultan Chand & Sons, 10th Revised Ed 2013.
2. N.D.Kapoor, *Company Law*, Sultan Chand & Sons, Revised Edition, 2014.

Books for Reference:

1. Bahi J.C, *Secretarial Practice in India practices*, N.M.Tripathi (p) Ltd ,2016.
2. Ravi Puliani & Mahesh Puliani, *Companies Act, 2013* (As amended by the Companies Amendment Act 2015) Jain Book agency, 23rd edition, 2016.

E-resources:

1. https://gurukpo.com/Content/B.Com/Company_law_&_Sec._Practice.pdf
2. <http://vskub.ac.in/wp-content/uploads/2020/04/Notes-4.5.1.pdf>
3. <https://www.youtube.com/watch?v=pGoZNB6F1fs>
4. <https://www.youtube.com/watch?v=tfcvEXPRdl0>
5. <https://www.youtube.com/watch?v=WGpaZlhylio>

Programme: B.Com

Course Code: 20UCM4AL4

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

Hours / Week: 6

Year :II

Semester : IV

Credits:5

CourseObjectives:

- ❖ To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field.
- ❖ To acquire specialized knowledge of law and practice relating to Banking.

CourseOutcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of banking	K1 & K2
CO2	Illustrate the various electronic payment methods	K2
CO3	Classify and Demonstrate the types of deposit, cheques, loans and advances	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S		M	S	S	M	S
CO2	S	S	S	M	S		S	S	S	M	S
CO3	M	S	M	S	S		S	M	M	S	S

S-Strong; M-Medium; L-Low

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 – Mobile banking - Paypal.

UNIT-IV

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

UNIT-V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. K. Natarajan E. Gordon - *Banking Theory, Law And Practice Paperback* - Himalaya Publishing House Publications, 1st Edition, Reprint2017
2. P.N.Varshney- *Banking Law And Practice* - Sultan Chand - 2nd Edition, Reprint2017.
3. R.K Bangia– *Banking Law & Negotiable Instruments* - Allahabad Law Agency Publications, 1st Edition, Reprint2015

Books for Reference:

1. R Parameswaran, S Natarajan – *Indian Banking* - S Chand, 2nd Edition, Reprint2013
2. S.K. Maheshwari & S.N. Maheshwari - *Banking law and Practice* – Kalyani Publishers, - 11th Edition, Reprint2014.

E-resources:

1. <https://bbamantra.com/bank-banking-meaning-characteristics-types-banks/>
2. <https://www.srdlawnotes.com/2018/03/commercial-bank-primary-secondary-and.html>
3. <https://www.slideshare.net/neerajgarwal/central-bank-93695449>
4. <https://www.mbaifoline.com/Articles%20on%20Management/Recent%20Trends%20in%20Banking.htm>
5. <https://www.vakilno1.com/legal-faq/dishonour-of-cheque-section-138-of-the-negotiable-instruments-act.html>
6. <https://ambitiousbaba.com/different-modes-of-charging-securities/>

Programme: B.Com

Course Code: 20UCM5C14

Course Title : PART III – CORE - 14 - HIGHER CORPORATE ACCOUNTING

Hours / Week: 5

Year :III

Semester:V

Credits:4

Course Objectives:

- ❖ To make aware of the Banking regulation Act and schedules.
- ❖ To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies.
- ❖ To lay a special emphasis on Double Accounts and Inflation Accounting
- ❖ Basic knowledge in Accounting Standards, Valuation of Goodwill and Shares

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K1 & K2
CO2	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K2
CO3	Understand the corporate practice in valuing shares and goodwill.	K3
CO4	Apply the latest provisions relating to Accounting Standards and Inflation accounting	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I:

Banking Companies Accounts - Legal requirements – Preparation of Schedule -Profit and Loss – Balance sheet – Non-Performing Assets – Provision for NPA.

UNIT – II:

Insurance Companies Accounts (New format) – Types of Insurance – Life Insurance – Accounts for life insurance business: 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 - Cost of Control or Goodwill - Minority Interest – Revaluation of Asset & Liabilities – Preparation of Consolidated Balance Sheet. (Excluding inter-company holdings)

UNIT – IV:

Valuation of Goodwill and Shares: Goodwill – Meaning, need, factors, methods. Shares – Meaning, Need, Factors, methods. Accounting Standards: Meaning, objectives, need and significance. Accounting standards in India – Formation – Scope. (AS-1, AS-2 AS-4 and AS-6 only).

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.

*** Unit-V is declared as Self-study.**

Books for Study:

1. T.S.Reddy&Dr.A.Moorthy, *Corporate Accounting*, Margham Publications, 6th Edition, Reprint 2019.
2. S.P.Jain&K.L.Narang, *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.

Books for Reference:

1. R.L.Gupta&M.Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 17th Edition, Reprint 2018.
2. Dr S N Maheshwari, CA Sharad K Maheshwari&DrSuneel K Maheshwari, *Advanced Accountancy*, Vikas Publishing House, 11th Edition, Reprint2018.

E-resources:

1. <http://studymaterial.unipune.ac.in:8080/jspui/bitstream/123456789/7329/1/FINAL%20ACCOUNTS%20OF%20BANKING%20COMPANIES.pdf>
2. <https://www.youtube.com/watch?v=zAhrDpe8c3I>
3. <https://www.youtube.com/watch?v=jdKiWw7ju84>
4. <https://www.youtube.com/watch?v=DiXSMMLCqmvM>

Programme: B.Com

Course Code: 20UCM5C16

Course Title : PART III - CORE – 16 – INCOME TAX LAW AND PRACTICE

Hours / Week: 5

Year : III

Semester: V

Credits: 4

Course Objectives:

- ❖ Basic knowledge in accountancy and tax related concepts
- ❖ To state the laws relating to income tax and procedures
- ❖ To equip the students with revised provisions of The Income Tax Act of 1961.
- ❖ To lay down a foundation for computing gross total income, rebate and the total tax liability of an individual.

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K1 & K2
CO2	Understand the total taxable income of an Assessee	K3
CO3	Apply and practice the computation of total income	K4

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M		M	S	S	M	S
CO2	M	S	S	M	S		M	S	M	M	M
CO3	S	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

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. *

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. U.P.Gaur&D.B.Narang, *Income Tax Law & Practice*, KalyaniPublishers.
Note: Refer relevant assessment year edition

Books for Reference:

1. Dr.Bhagwathi Prasad, *Income Tax law and practice*, New Age InternationalPublication
2. Dr.H.C.Mehrotra&Dr.S.P.Goy, *Income Tax law and practice*, SahityaBhawanPublications

E-Resource:

1. <https://taxguru.in/income-tax/scope-total-income-section-5-income-tax-act-1961.html>
2. <https://www.youtube.com/watch?v=LOY8wVV31kg>
3. <https://www.youtube.com/watch?v=A7YhYD5ejgU>
4. <https://www.youtube.com/watch?v=oAXCPUn3sfk>
5. <https://taxguru.in/income-tax/income-tax-rates-financial-year-2021-22-ay-2022-23.html>

Programme: B.Com

Course Code: 20UCM5C17

Course Title : PART III –CORE - 17 – ENTREPRENEURIAL DEVELOPMENT

Hours / Week: 5

Year :III

Semester:V

Credits: 4

Course Objectives:

- ❖ Understanding the dynamic role of entrepreneurship and small businesses
- ❖ To impart knowledge and skills needed to become an entrepreneur
- ❖ To motivate young people to set up own ventures and contribute to national economic development
- ❖ Knowledge in the finance institution, project report incentives and subsidies

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the concept, origin and growth of entrepreneurship	K1 & K2
CO2	Examine the various governmental and non-governmental support offered to the entrepreneurs	K3
CO3	Understand the business plan and process of starting a new venture	K4

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	S	S	S	S	S		S	M	S	S	S

S-Strong; M-Medium; L-Low

UNIT I

Entrepreneur: Meaning, features, types – Qualities of an entrepreneur – functions of entrepreneur. 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 – Micro, Small and Medium Enterprises Development (MSME).

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 Import and Export.

UNIT V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. P. Saravanavel, *Entrepreneurial Development*, Margham Publication, 2020.
2. C.B. Gupta and Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons, 2020

Books for Reference:

1. S.S.Khanka, *Entrepreneurial Development*, S Chand & Company, Reprint 2016,
2. S.G.Bhanushali, *Entrepreneurial Development*, Himalaya Publishing House, 2009

E-resources:

1. <https://byjus.com/commerce/what-is-entrepreneurship/>
2. <https://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristics-importance-types-and-functions-of-entrepreneurship/5228>
3. <https://www.yourarticlelibrary.com/india-2/industrial-finance/industrial-finance-in-india-an-overview/62922>
4. <https://www.businessmanagementideas.com/industries/small-scale-industries/institutions-supporting-small-scale-industries-in-india/19913>
5. <https://www.lendingkart.com/blog/what-is-subsidy/>
6. <http://cms.gcgl11.ac.in/attachments/article/103/Project%20Formulation.pdf>

Programme: B.Com

Course Code: 20UCM6C20

Course Title : PART III - CORE - 20 –INDIRECTTAXATION

Hours / Week:5

Year :III

Semester :VI

Credits:4

CourseObjectives:

- ❖ To provide an in depth knowledge of the various provisions of indirecttaxation.
- ❖ To gain knowledge on the principles and provisions relating to customs duty and GST inIndia
- ❖ To identify situations where input tax credit isavailable

CourseOutcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understanding basic principles underlying the indirect taxation statutes	K1
CO2	On successful completion of this course, the students gain an effective understanding of the latest GST law	K2
CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K3
CO4	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Reverse charge mechanism (RCM) – E-way bill – E-invoice.

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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Gurukripa (2017) – “GST SELF LEARNING”, Gurukripa Publications, Chennai
2. Monish Bhalla (2015) – Commercial GST – The Game Changer – Commercial Law Publishers (India) Pvt. Ltd, New Delhi.
3. Dr. Radha and Dr. Parameswaran, “Indirect Taxation” Prasanna Publishers, Chennai, 2013.

Books for Reference:

1. S.S. Gupta (2017) – GST – Laws and Practice, Taxman’s Publications, New Delhi.
2. V. Balachandran - “Indirect Taxation” Sultan Chand & Kalyani Publishers.
3. R. Radhakrishnan - “Indirect Taxation”, Kalyani Publishers, 2013
4. CA. Rohini Aggarwal, Dr. Neelam Goel - “Goods and Service Tax and customs law”, Sultan Chand Publishers

E-resources:

1. <https://www.youtube.com/watch?v=ftvEKudnTbc>
2. <https://www.youtube.com/watch?v=ZMCiqHHoABQ>
3. <https://www.youtube.com/watch?v=wGYM6UxxjNk>

Programme: B.Com

Course Code: 20UCM6C23

Course Title : PART III – CORE - 23–E-COMMERCE

Hours / Week: 4

Year : III

Semester: VI

Credits: 4

Course Objectives:

- ❖ To establish knowledge about computers and to acquaint the basic concepts of e-Commerce.
- ❖ To instill idea of convergence of business relationship through recent technologies.
- ❖ To identify, define and differentiate the various modes of electronic commerce.

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	The students can learn why information systems are so important today for business and management.	K1
CO2	Evaluate the role of the major types of information systems in a business environment and their relationship to each other.	K2
CO3	Assess the impact of the Internet and Internet technology on business-electronic commerce and electronic business.	K3
CO4	Identify the major management challenges to building and using information systems and learn Intra organizational E-Commerce	K3
CO5	Learn the core activities in the systems development process in e-commerce	K4

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Ravi Kalakota - Frontiers of Electronic Commerce -. Pearson Education India Publications, 1st Edition, Reprint2002
2. Martin Kutz- Introduction to E-Commerce, 1st Edition, Reprint2006
3. Dr. K. Abirami Devi and Dr. M. Alagammai–E – Commerce - Margham Publications, 5th Edition, Reprint 2015

Book for Reference:

1. Janice Reynolds - The Complete E-Commerce Book - CRC Press publications, 2nd Edition, Reprint2004
2. P. T. S. J. Joseph- E-Commerce – PHI Publications, - 2nd Edition, Reprint2012

E-resources:

1. <http://www.iimchyderabad.com/Material/EcomI.pdf>
2. <http://www.iimchyderabad.com/Material/EcomIII.pdf>
3. <http://www.dspmuranchi.ac.in/pdf/Blog/e-%20business%20Unit-III,%20%202020.pdf>
4. <https://www.sakshieducation.com/Story.aspx?nid=105669>
5. <https://lapaas.com/internet-marketing-and-its-types-6-step-process-to-start/#c>
6. <http://cruiserselite.co.in/downloads/btech/materials/second%20sem/4/e-com/UNIT-6.pdf>

Programme: B.Com

Course Code: 20UCM5IT1/ 20UCM5IN1

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

Hours / Week:5

Year :III

Semester:V

Credits:4

Course Objectives:

- ❖ To establish knowledge about companies act and to acquire basic concept of Industrial relations.
- ❖ To identify the role of labour administration in disputes settlement.
- ❖ Expose the student to the environment and expectations of performance and part of accountants.

Course Outcomes

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Outlines and examines the industrial relation concept, roll and functional requirements.	K1
CO2	Find solutions to industrial relation problems based on research and assessment of current Practice.	K2
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		S	M	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	M

S-Strong; M-Medium; L-Low

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship training - I 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
Total	40 Marks

External Evaluation:

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

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
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/Internship training - I.

Programme: B.Com

Course Code: 20UCM6CPR/ 20UCM6IN2

Course Title : PART III – CORE - PROJECT WORK/ INTERNSHIP TRAINING –II

Hours / Week: 6

Year :III

Semester :VI

Credits:4

Course Objectives:

- It Enhance the students to do the study in practical exposure in the research field.
- To find the statement of Problem and set the objectives of the study.
- Expose the student to the environment and expectations of performance and part of accountants.

Course Outcome:

On the successful completion of the course, students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the various areas related research and solutions.	K1
CO2	Find the solutions based on the Analysis and Interpretation from the statement of problem in the research work.	K2
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3

K1– Remember; K2 – Understand; K3–Apply; K4 -Analyze

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S		M	S	S	M	S
CO2	S	S	S	M	S		M	S	S	M	S
CO3	M	S	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship training - II 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 - II/project work.