

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

For candidates admitted from academic year 2017-18 onwards under New CBCS.

Programme : **B.Com PA**

Subject Code : **17UPA1CP1**

Course Title : **COREIV-PRACTICALS-1 COMPUTER APPLICATION- -(MS OFFICE)**

Year : **FIRST**

Semester : **I**

Hours / Week : **4**

Credits: **2**

I-MS WORD

1. Type Chairman's speech/Auditor's report/Minutes/Agenda and perform the following operations: Bold, Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find & Replace.
2. Prepare an Invitation for the college functions using Text boxes and clip arts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following Operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

II-MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing Simple and Compound Interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III – MS POWERPOINT

1. Design presentation slides for a product of your choice. The slide must include name, brand name, type of products, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentations should work in manual mode.
2. Design presentation slides for organization details for 5 levels of Hierarchy of a company by using organization chart.
3. Design slides for the Headline News of a popular TV Channel. The presentation should contain the following transactions:
4. Design presentation slides about an organization and perform frame movement by interesting Clip Arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/ Lecture presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using Word Art.

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Programme : **B.Com PA**

Subject Code : **17UPA2C03**

Course Title : **CORE-3-MERCANTILE LAW**

Year : **FIRST**

Semester : **II**

Hours / Week : **7**

Credits : **4**

Objectives:

To test the general comprehension of elements of mercantile law.

Unit-I

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

Unit-II

Other essential elements of a valid contract.

Unit-III

Performance of contract and Breach of contract.

Unit-IV

The sale of Goods Act, 1930: Formation of contract of sale-Conditions and warranties-Transfer of Ownership and delivery of goods-Unpaid seller and his rights.

Unit-V

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm.

BOOKS FOR REFERENCE:

BookName	AuthorName	Publisher	Year&Edition
BusinessLaw	N.D.Kapoor	SultanChand	Fifthedition2007
BusinessLaw	R.S.N.Pillai&Bhagavathi	S.Chand	Reprint2009
BusinessLaw	P.Saravanel&SyedBandreAlam	HimalayanPublishingHouse	2007
ElementsofCommercialLaw	N.D.Kapoor	S.Chand	Reprint2008
ElementsofMercantileLaw	N.D.Kapoor	S.Chand	29 th revisededitionreprint2008
MercantileLawforCACoMmonProficiency	PCTulsian	TataMcGrowHillPublishingcoLtd	3 rd reprint2008

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Programme : **B.Com PA**

Subject Code : **17UPA3C04**

Course Title : **CORE-4-INDUSTRIAL LAW**

Year : SECOND

Semester : II

Hours / Week :5

Credits :4

OBJECTIVES:

To test the working knowledge of business laws and their practical application in commercial situation.

Unit I

Factories Act, 1948.

Unit II

Workmen's compensation Act, 1923.

Unit III

The Payment of Bonus Act, 1965.

Unit IV

The Employees Provident Fund and Miscellaneous Provisions Act, 1952.

Unit V

The Payment of Gratuity Act, 1972.

BOOKS FOR REFERENCE:

BOOK NAME	AUTHOR NAME	PUBLISHER	YEAR & EDITION
A TEXTBOOK OF MERCANTILE LAW	P.P.S. GONGA	S.CHAND	2008
BUSINESS AND CORPORATE LAW	C.C.BANSAL	EXCEL BOOKS	2007
MERCANTILE LAW	M.C.KUCHHAL	VIKAS PUBLISHING HOUSE	6 TH EDITION 4 TH REPRINT
ELEMENTS OF INDUSTRIAL LAW	N.D.KAPOOR	SULTAN CHAND & SONS	REPRINT 2006

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Programme : **B.Com PA** Subject Code : **17UPA3C05**
 Course Title : **CORE 5-STRATEGIC MANAGEMENT**
 Year : **SECOND** Semester : **III**
 Hours / Week : **5** Credits : **4**

Objectives:

- ✓ To develop an understanding of the general and competitive business environment.
- ✓ To develop an understanding of strategic management concepts and techniques.
- ✓ To be able to solve simple cases.

Unit I--Business Environment: General Environment–Demographic, Socio-cultural, Macroeconomic, Legal/political, **Technological and Global Competitive Environment**, **Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Unit II--Strategic Analyses: Situational Analysis **SWOT Analysis, TOWS Matrix, Portfolio Analysis**–BCG Matrix.

Strategic Planning: Meaning, stages, alternatives, strategy formulation.

Unit III--

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

Unit IV--

Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

Unit V--

Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Policy and Strategic Management	P. Subbha Rao	Himalaya	Reprint 2003
Strategic Management Text and Cases	VSP Rao & V. Harikrishna	Excel Books	1 st edition 2003
Quality Management	Howard S. Gitlow, Alan J. Oppenheim, Rosa David M. Levine	Tata McGraw Hill Publishing Co Ltd	3 rd edition 2009
Business Policy and Strategic Management	Azhar Kazmi	Tata McGraw Hill Publishing Co Ltd	7 th reprint 2004
Quality Management	K. Shridara Bhatt	Himalaya	1 st edition 2007

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Programme	: B.Com PA	Subject Code	: 17UPA3C06
Course Title	: CORE-6-COST ACCOUNTING		
Year	: SECOND	Semester	: III
Hours / Week	: 6	Credits	: 4

UNIT I--Cost Accounting–Definition–Meaning and Scope–Concept and Classification–
Costing and its aid to Management—Types and Methods of Cost–
Elements of Cost Preparation of Cost Sheet and E-Tender.

UNIT II-- **Material Control**: Levels of material Control–Need for Material Control–
Economic Order Quantity–ABC Analysis–Perpetual Inventory–
Purchase and stores Control: Purchasing of Materials–
Procedure and documentation involved in purchasing–Requisition for stores– **Stores Control**–
Methods of valuing material issue.

UNIT III-- Labour: **System of wage payment**–Idle time–Control over idle time–
Labour turnover. Overhead–Classification of overhead–allocation and absorption of overhead.

UNIT IV-- Process costing–Features of process costing–
process losses, wastage, scrap, normal process loss–
abnormal loss, abnormal gain. (Excluding interprocess profits and equivalent production).

UNIT V-- Operating Costing–Contract costing–Reconciliation of Cost and Financial accounts.

NOTE: Distribution of marks: Theory 40% and Problems 60%

BOOKS FOR REFERENCE:

1. **S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani Publishers, New Delhi. Edn. 2005.**
2. **R.S.N. Pillai and V. Bagavathi, “Cost Accounting”, S. Chand and Company Ltd., New Delhi. Edn. 2004.**
3. **S.P. Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.**
4. **V.K. Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.**
5. **M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi 2005.**

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Programme : **B.Com PA**

Subject Code : **17UPA3AL3**

Course Title : **ALLIED-III: MANAGERIALECONOMICS**

Year : **SECOND**

Semester : **III**

Hours / Week : **5**

Credits : **4**

Subject Description: To enable the students to understand various economic strategies in business decision making.

Goals : To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.

Objectives : On successful completion of this course, tools and principles in the field of Economics and Business Management.

UNIT-I-- ManagerialEconomics–MeaningandDefinition–NatureandScope–EconomicTheory–Divisions–Goalsofafirm.

UNIT-II-- DemandAnalysis–Meaning,DeterminantsofDemand–LawofDemand,ElasticityofDemand–Price,IncomeandCrossDemand–DemandEstimationandDemandForecasting–DemandDistinctions.

UNIT-III-- ProductionFunction–MeaningandDefinition–ElasticityofSubstitutionandProduction–TypeofcostofProduction–LongrunandShorttruncost.

UNIT-IV-- Markets–FormsofMarket–Characteristics-PricingMethods–Objectsofpricingpolicies–Practices–GovernmentinterventioninMarket.

UNIT-V-- PriceTheory–PerfectCompetition,Monopoly,Monopolisticcompetition,Monopsony,Duopoly,Duopsonyand Oligopoly.

BOOKSFORREFERENCE:

- 1.R.L.VarshneyandK.L.Maheshwari---- **Managerial Economics** ---- SulthanChandandSons.
- 2.AlakGoshandBiswanathGosh---- **Managerial Economics** ----KalyaniPublications.
- 3.D.Gopalakrishna--**Managerial Economics**--HimalayaPublishingHouse.
- 4.S.Sankaran----**Managerial Economics**----MarghamPublications.

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Programme : **B.Com PA**

Subject Code : **17UPA4C07**

Course Title : **CORE-7- ADVANCED ACCOUNTING-I**

Year : **SECOND**

Semester : **IV**

Hours / Week : **6**

Credits : **4**

SUBJECT DESCRIPTION:

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Departmental Accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Hire Purchase and Installment System including Hire purchase Trading Accounts.

UNIT V

Royalties including Sub-tax – Insolvency of Individuals only.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE:

- | | | |
|-----------------------------|---|-----------------------------|
| 1. Jain & Narang | : | <i>Advanced Accounting</i> |
| 2. T.S. Grewal | : | <i>Advanced Accounting</i> |
| 3. M.C. Shukla | : | <i>Advanced Accounting</i> |
| 4. T.S. Reddy & Murthy | : | <i>Financial Accounting</i> |
| 5. Gupta R.L & Radhasamy.M: | | <i>Advanced Accounting</i> |

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Programme : **B.Com PA**

Subject Code : **17UPA4C08**

Course Title : **CORE -8-MANAGEMENT ACCOUNTING**

Year : **SECOND**

Semester : **IV**

Hours / Week : **6**

Credits : **4**

Subject Description: This course aims to develop an understanding of the conceptual framework of Management Accounting.

Goals: To acquaint the students, the Management Accounting Techniques that facilitates managerial decision-making.

Objectives: After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

**UNIT I--Management Accounting--Meaning--Objectives and Scope--
Relationship between Management Accounting, Cost Accounting and Financial Accounting.**

**UNIT II--Ratio Analysis--Analysis of liquidity--Solvency and Profitability--
Construction of Balance Sheet.**

**UNIT III--Working Capital--Working Capital requirements and its computation--Fund Flow
Analysis and Cash Flow Analysis.**

**UNIT IV--Marginal Costing and Break Even Analysis--
Managerial applications of marginal costing--Significance and limitations of marginal costing.**

**UNIT V--Budgeting and Budgetary Control--Definition--Importance, Essentials--
Classification of Budgets--Master Budget--
Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.**

Note: Distribution of marks: Theory 40% and Problems 60%

BOOKS FOR REFERENCE:

1. Dr. S.N. Maheswari, " **Management Accounting**", Sultan Chand & Sons, New Delhi, 2004.
2. Sharma and S.K. Gupta, " **Management Accounting**", Kalyani Publishers, New Delhi, 2006.
3. S.P. Jain and K.L. Narang, " **Cost and Management Accounting**", Kalyani Publishers, New Delhi.
4. S.K. Bhattacharya, " **Accounting and Management**", Vikas Publishing House.

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Programme : **B.Com PA**

Subject Code : **17UPA4C09**

Course Title : **CORE-9-EXECUTIVEBUSINESSCOMMUNICATION**

Year : **SECOND**

Semester : **IV**

Hours / Week : **5**

Credits : **4**

SubjectDescription: ThiscourseenablesthelearnerstoupdatewiththeModernTrend ofCommunicationApplicabletoBusiness.

Goals : TodevelopthewrittenandoralBusinessCommunicationSkills.

Objectives:Afterthesuccessfulcompletionofthecoursethestudentmustbeabletocommunicateclearlyintheday-to-daybusinessworld.

Unit-I

BusinessCommunication: Meaning–ImportanceofEffectiveBusinessCommunication-ModernCommunicationMethods–BusinessLetters: Need–Functions–Kinds–EssentialsofEffectiveBusinessLetters–Layout.

Unit-II

TradeEnquiries–OrdersandtheirExecution–CreditandStatusEnquiries–ComplaintsandAdjustments–CollectionLetters–SalesLetters–CircularLetters.

Unit–III

BankingCorrespondence–InsuranceCorrespondence–AgencyCorrespondence.

Unit–IV

CompanySecretarialCorrespondence(IncludesAgenda,MinutesandReportWriting)

Unit-V

ApplicationLetters–PreparationofResume–Interview:Meaning–ObjectivesandTechniquesofvarioustypesofInterviews–PublicSpeech–Characteristicsofagoodspeech–BusinessReportPresentations.

BOOKSFORREFERENCE:

- 1.**RajendraPalKorahill,“Essentials of Business Communication”**,SultanChand&Sons,NewDelhi,2006.
- 2.**Ramesh,MS,&C.CPattanshetti,“BusinessCommunication”**, R.Chand&Co,NewDelhi,2003.
- 3.**RodriquezMV,“Effective Business Communication Concept”**Vikas Publishing Company, 2003.

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Programme : **B.Com PA** Subject Code : **17UPA4SE2**

Course Title : **Skill Based Subject-2 COMPANY LAW**

Year : SECOND Semester : IV

Hours / Week :3 Credits :3

Subject Description: This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals: To enlighten the students' knowledge on Companies Act.

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.

Unit-I -Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit – II-Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultra virus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

Unit – III-Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

Unit-IV-Director and Secretary-Qualification and Disqualification-Appointment-Removal-Remuneration-Powers, Duties and Liabilities.

Unit – V-Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

BOOKS FOR REFERENCE:

1. N.D.Kapoor, "*Company Law*" Sultan Chand & Sons, New Delhi 2005.
2. Bagriyal A.K, "*Company Law*", Vikas Publishing House, New Delhi.
3. Gower L.C.B, "*Principles of Modern Company Law*", Steven & Sons, London.
4. Ramaiya A, "*Guide to the Companies Act*", Wadhwa & Co., Nagpur.
5. Singh Avtar, "*Company Law*", Eastern Book Co., Lucknow.

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Programme : **B.Com PA**

Subject Code : **17UPA5C10**

Course Title : **CORE-10-ADVANCED ACCOUNTING–II**

Year : **THIRD**

Semester : **V**

Hours / Week : **6**

Credits : **5**

Objectives:

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

Unit I

Partnership Accounts—division of profits—fixed and fluctuating capital—
part adjustments—guarantee of profits—Final accounts of Partnership firms

Unit II

Admission, retirement and death of a partner including treatment of goodwill

Unit III

Dissolution of partnership firms including piecemeal distribution of assets. A
malgamation of partnership firms

Unit IV

Conversion into a company and Sale to a company

Unit V

Accounting Standards—

Working knowledge of: AS 4: Contingencies and events occurring after the Balance sheet date. AS 5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS 11: The Effect of Changes in Foreign Exchange Rates (Revised 2003). AS 12: Accounting for Government Grants. AS 16: Borrowing Costs. AS 19: Leases. AS 20: Earnings per share. AS 26: Intangible assets. AS 29: Provisions, Contingent Liabilities and Contingent Assets.

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Programme : **B.Com PA**

Subject Code : **17UPA5C11**

Course Title : **CORE-11-AUDITING AND ASSURANCE -I**

Year : **THIRD**

Semester : **V**

Hours / Week : **6**

Credits : **4**

Objectives:

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

Unit I - Auditing and Assurance Standards – Overview, Standard–setting process, **Role of International Auditing** and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit II - Auditing engagement –Auditors engagement–Initial auditengagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

Unit III - Audit evidence – Audit procedures for obtaining evidence, Sourcesof evidence, Reliability of audit evidence, **Methods of obtaining audit evidence** – Vouching, verification, Direct confirmation, Written Representations.

Unit IV -Auditing in Computerized Environment - Division of auditing inEDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.

Unit V - Audit Performance - Audit of Payment - General Consideration -Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.

TEXT BOOK:

1. Aina pure, V., &Aniapure, M. (2009). *Auditing and Assurance* (Second Ed.). New Delhi: PHI Learning Private Limited.
2. Kumar, R., & Sharma, V. (2011). *Auditing Principles and Practice* (Second Ed.). New Delhi: PHI Learning Private Limited.

BOOKS FOR REFERENCE:

1. Kishandwala, V., &Kishandwala, N. (2005). ***Principles & Practice of Auditing***.S.Chand& Co., Ltd.
2. Kumar, P. (2006). ***Auditing***. Kalyani Publisher.
3. Pagare, D. (2007). ***Principles of Auditing***.S.Chand& Co., Ltd.
4. RavinderKumar, & Sharma, V. (2001). ***Practical Auditing***. Prentice Hall of India.
5. Tondon, B.N, &Sudharsanam, S. (2003). ***Practical Auditing***.S.Chand& Co., Ltd.

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Programme : **B.Com PA**

Subject Code : **17UPA5C12**

Course Title : **CORE-13-DIRECTTAX-I**

Year : **THIRD**

Semester : **V**

Hours / Week : **6**

Credits : **5**

Objectives:

- To gain the knowledge of the provisions of Income-tax law relating to the topics mentioned in the contents below.
- To gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

Unit I

Important definitions in the Income-tax Act, 1961–

Basis of charge; Rates of taxes applicable for different types of assesses–

Concepts of previous year and assessment year–

Residential status and scope of total income; Income deemed to be received/deemed to accrue or arise in

India–Incomes which do not form part of total income

Unit II

Income from salary–Income from House Property

Unit III

Income from Business or Profession

Unit IV

Income from Capital Gains–Income from other sources

Unit V

Income of other persons included in assesses total income–Aggregation of income; Set–

off for carry forward and set off of losses–Deductions from gross total income–

Computation of total income and tax payable; Rebates and relief’s–

Provisions concerning advance tax and tax deducted at source- Provisions for filing of return of Income.

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Programme : **B.Com PA**

Subject Code : **17UPA5EL1**

Course Title : **ELECTIVE – I - FINANCIAL MANAGEMENT**

Year : **THIRD**

Semester : **V**

Hours / Week : **4**

Credits : **4**

Objective

To acquaint knowledge about the budgetary controls used in the corporate

Unit I

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit II

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit III

Lease financing: Concept, types. Advantages and disadvantages of leasing. **Capital Structure:** Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Unit IV

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit V-Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.

TEXT BOOKS

1. S N Maheshwari - ***Financial Management Principles and Practice.***
2. Khan and Jain - ***Financial Management.***
3. Sharma and Sashi Gupta - ***Financial Management.***
4. I M Pandey - ***Financial Management.***
5. James c Vanhorne - ***Financial Management.***
6. Prasanna Chandra - ***Financial Management.***

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Programme : **B.Com PA**

Subject Code : **17UPA6C14**

Course Title : **CORE-15-CORPORATE ACCOUNTING**

Year : **THIRD**

Semester : **VI**

Hours / Week : **6**

Credits : **5**

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

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

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

Unit-I-Issue of shares: Par, Premium and Discount-Forfeiture-Reissue-Surrender of Shares-Right Issue-Underwriting

Unit-II-Redemption of Preference Shares. Debentures-Issue-Redemption: Sinking Fund Method.

Unit-III-Final Accounts of Companies-Calculation of Managerial Remuneration.

Unit-IV-Valuation of Goodwill and Shares-Need-Methods of valuation of Goodwill and Shares.

Unit-V-Liquidation of Companies-Statement of Affairs-Deficiency a/c.

Note: Distribution of Marks: Theory-20%, Problems-80%.

BOOKS FOR REFERENCE:

1. **S.P.Jain & K.L.Narang, "Advanced Accounting"**, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M., "Corporate Accounts"**, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I"**, Himalaya Publications, New Delhi. 2003.
4. **Gupta R.L. & Radhaswamy M., "Corporate Accounts"**, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy"**, S. Chand & Co., New Delhi.
6. **Reddy & Murthy, "Financial Accounting"**, Margham Publications, Chennai, 2004.