

SRI RAMAKRISHNA MISSION VIDYALAYA
COLLEGE OF ARTS AND SCIENCE
COIMBATORE - 641 020

DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING



B.Com., Professional Accounting Programme
(2018 - 2019 onwards)

PROGRAMME OUTCOMES

PO – 1: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PO – 2: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PO – 3: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PO–4: Learners will be able to prove proficiency with the ability to engage in competitive Exams like CA, CS, ICWA and other courses.

PO – 5: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PO – 6: Learners will be able to do higher education and advance research in the field of commerce.

PROGRAMME SPECIFIC LEARNING OUTCOMES

PSO-1: Learners will be able to recognise features and roles of business men, manager, consultant which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-2: Learners will be able to know the various government schemes for starting the business.

PSO-3: Learners will acquire employability skill immediately after completing the degree.

18UPA1C01	CORE - PRINCIPLES OF ACCOUNTANCY
------------------	---

CO 1	Students able to understand the nature and purpose of financial statements in relationship to decision making.	K, U
CO 2	Students have the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.	K,U,S
CO 3	Students have the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.	K,S
CO 4	Students will be able to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.	K,U,S
CO 5	Students will use accounting information to solve a variety of business problems.	K,U,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	M	S	L
CO 2	S	S	S	S	S	M	S	M	M
CO 3	S	S	S	S	M	S	M	M	M
CO 4	M	S	M	S	S	S	S	M	S
CO 5	S	M	S	M	M	S	L	M	M

S – Strong

M – Medium

L – Low

18UPA1C02	CORE - MERCANTILE LAW
------------------	------------------------------

CO 1	Learners will ensure that the rights and obligations arising out of a contract are honoured and that legal remedies are made available to an aggrieved party against the party failing to honour his part of agreement.	K,S
CO 2	Learners will be able to define contract, identify the elements of a legally enforceable contract.	K,U
CO 3	Learners will define breach of contract and explain the legal remedies available for breach of contract.	K,S
CO 4	Learners will explain rules regarding passing of property in goods and knows clearly the rights and duties of buyer.	K,S
CO 5	Learners will know the nature and formation of partnership firm, rights and duties of partners and procedure to dissolve the firm.	K,U

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	M	M	M
CO 2	S	S	S	S	S	M	M	M	M
CO 3	S	S	S	S	M	S	S	M	S
CO 4	M	S	M	S	S	M	M	M	S
CO 5	S	S	S	M	S	S	M	M	M

S – Strong

M – Medium

L – Low

18UPA1CP1	CORE PRACTICAL - COMPUTER APPLICATIONS (MS OFFICE)
------------------	---

CO 1	Designs an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.	K
CO 2	Prepares presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.	K
CO 3	Prepare a payroll for employee database of an organization.	K
CO 4	Construct mailing labels using Mail merge wizard.	K
CO 5	Select search engines using various websites.	K

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	M	M	M	S	M	S	M	M	M
CO 2	M	M	M	L	L	L	M	M	L
CO 3	M	M	S	M	S	M	M	M	M
CO 4	S	S	L	M	S	M	M	M	M
CO 5	M	M	M	L	M	L	M	M	M

S – Strong M – Medium L – Low

18UPA2C03	CORE - ADVANCED ACCOUNTING-I
------------------	-------------------------------------

CO 1	Able to prepare depreciation accounting under different methods and treating reserve and provisions in accounts book.	K,U
CO 2	Able to prepare branch and departmental Profit and loss account.	K,U,S
CO 3	Able to convert single entry system into double entry system.	K,S
CO 4	Able to maintain accounts for hire purchase and instalment sale.	K,U,S
CO 5	Able to prepare royalty account and insolvency accounts for individuals.	K,U,S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	M
CO 2	S	S	S	S	S	M	M	S	S
CO 3	S	S	S	S	M	S	M	M	S
CO 4	M	S	M	S	S	S	M	M	M
CO 5	S	M	S	M	M	S	S	S	M

S – Strong

M – Medium

L – Low

18UPA2CP2	CORE PRACTICAL: COMPUTER APPLICATIONS (TALLY AND INTERNET)
------------------	--

CO 1	Learners will be able to prepare Payroll for employee database and create mailing labels for student database.	U
CO 2	Learners will be able to create an invoice in form design view and create forms for simple table.	S
CO 3	Able to create new company group using tally software.	S
CO 4	Able to prepare final accounts in tally and inventory statement using tally software under the methods like FIFO, LIFO, simple average and weighted average.	S
CO 5	Able to create and use E-mail id and search websites to get required data.	U

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	M	S	M	S	M
CO 2	S	S	S	S	M	M	S	S	M
CO 3	S	M	S	S	S	M	S	S	M
CO 4	S	S	M	M	S	S	S	S	M
CO 5	M	M	M	M	M	M	M	M	M

S – Strong

M – Medium

L – Low

18UPA3C04	CORE - INDUSTRIAL LAW
------------------	------------------------------

CO 1	Able to explain health, welfare, safety, working hours, annual leave with wages and employment of women and children in factories act, 1948.	K,U,S
CO 2	Able to explain relief available to workmen or their dependents in case of accidents or death arising out of and in course of employment in workmen's compensation act, 1923	K,U
CO 3	Able to explain the eligibility of workers to avail bonus and methods of calculating bonus under the bonus act, 1965.	K,S
CO 4	Able to explain the benefits available to employees after retirement or death to themselves or their dependents under employee provident fund and miscellaneous provisions act, 1952.	K,S
CO 5	Able to explain the scheme of gratuity to employees engaged in factories, mines, oilfields, plantations, ports, railway companies, shops or other establishments upon their superannuation, retirement, resignation, death or disablement due to accident or disease under payment of gratuity act, 1972.	K,U

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	L	S	S	M	M	M
CO 2	L	S	S	L	S	M	M	S	S
CO 3	S	L	M	S	M	S	S	S	M
CO 4	L	S	M	M	S	M	M	M	S
CO 5	S	S	L	M	S	S	S	M	M

S – Strong

M – Medium

L – Low

18UPA3C05	CORE - STRATEGIC MANAGEMENT
------------------	------------------------------------

CO 1	Able to know the changes of business and can explain the business goals.	K,U
CO 2	Able to do SWOT analysis, BCG matrix, TOWS matrix and situational analysis of a business.	K,S
CO 3	Able to formulate some functional strategy.	U,S
CO 4	Able to acquire leadership quality and analyse the behavioural changes.	K,U,S
CO 5	Able to implement total quality management of a business concern.	K,U,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	M	M
CO 2	L	S	S	S	S	M	M	M	M
CO 3	L	S	S	S	M	S	M	S	M
CO 4	M	S	M	S	S	S	M	S	S
CO 5	S	M	S	L	S	M	S	M	M

S – Strong

M – Medium

L – Low

18UPA3C06	CORE - COST ACCOUNTING
------------------	-------------------------------

CO 1	Able to ascertain the cost of a product and it's break up by preparing cost sheet.	K,U
CO 2	Able to ensure continuous and economical flow of materials to production by using the technique like EOQ, ABC analysis and valuing the material issue.	K,U,S
CO 3	Able to reduce the idle time by applying control over idle time, Know the reasons for labour turnover and can classify the indirect expenses.	K,S
CO 4	Able to determine the method of allocation of manufacturing costs incurred during a period.	K,U,S
CO 5	Able to determine the cost of single operation and profit or loss arising out of a contract.	K,U,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	M	S
CO 2	S	S	S	S	S	M	M	M	S
CO 3	S	S	S	S	M	S	M	S	S
CO 4	M	S	M	S	S	S	S	M	S
CO 5	M	M	S	S	S	M	M	S	S

S – Strong

M – Medium

L – Low

18UPA3AL3	ALLIED - MANAGERIAL ECONOMICS
------------------	--------------------------------------

CO 1	Able to arrive set of operating rules that aid in efficient use of available human and capital resources.	K,S
CO 2	Able to determine the demand in case of new venture.	K,U
CO 3	Able to access the efficiency of policy change by comparing relative demand for two goods to the proportionate change in their relative prices.	K,S
CO 4	Able to determine the pricing method for a product based on market forms and government intervention.	K,U,S
CO 5	Able to explain the price theory and various economic conditions prevailing in the country for the product.	K

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	L	M	S	L	S	L	M	S	M
CO 2	L	S	M	L	M	M	M	M	M
CO 3	S	M	M	S	M	S	M	M	M
CO 4	L	S	L	M	S	M	M	S	S
CO 5	S	S	L	M	S	S	M	M	M

S – Strong

M – Medium

L – Low

18UPA3CP3	CORE PRACTICAL: COMPUTER APPLICATIONS (FINANCE ANALYTICS USING MS-EXCEL)
------------------	---

CO 1	Preparation of Income Statement	K
CO 2	Analyse the Time Value of money and share price	S
CO 3	Enumerate the Risk Adjusted Rate and Capital Rationing	S
CO 4	Design Capital Structure, Inventory Management and Leverage	S
CO 5	Computation of Credit Policy and Cash flow	S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	M	M	S	S	M	S	M	M	M
CO 2	M	S	S	S	M	L	M	M	M
CO 3	M	M	S	S	S	L	M	M	M
CO 4	S	S	M	M	S	S	M	M	M
CO 5	M	M	S	M	S	M	M	M	M

S – Strong

M – Medium

L – Low

18UPA3SE1	SKILL BASED SUBJECT - PRINCIPLES OF MARKETING
------------------	--

CO 1	Able to explain various marketing concepts and know the career opportunities in marketing.	K,U
CO 2	Able to explain marketing functions and analyse the market information.	K,U,S
CO 3	Able to identify the consumer behaviour in a particular situation and explain the market segmentation.	K,S
CO 4	Able to explain the marketing mix, product life cycle, functions of middlemen and importance of retailing.	K,U,S
CO 5	Able to explain the rights available to consumers, green marketing and forward trading in commodities.	K,U

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	M	S	S
CO 2	S	S	S	S	S	M	L	M	S
CO 3	S	S	S	S	M	S	M	M	S
CO 4	M	S	M	S	S	S	M	L	M
CO 5	S	M	S	S	S	M	M	M	M

S – Strong

M – Medium

L – Low

18UPA4C07	CORE - MANAGEMENT ACCOUNTING
------------------	-------------------------------------

CO 1	Able to explain the Concept of management accounting.	U
CO 2	Able to analyse solvency capacity and profitability of the business.	S
CO 3	Able to ascertain working capital and prepare fund flow and cash flow statement of the business.	U
CO 4	Able to analyse the break-even sales, marginal costing techniques and BEP.	K
CO 5	Able to prepare different types of budget.	S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	S	S	S	M	S	S	S	S
CO 2	S	S	S	S	S	S	S	M	S
CO 3	S	M	S	S	S	S	S	S	M
CO 4	S	S	S	M	S	S	M	S	M
CO 5	S	S	S	S	S	S	S	M	S

S – Strong

M – Medium

L – Low

18UPA4C08	CORE - ADVANCED ACCOUNTING – II
------------------	--

CO 1	Able to prepare final accounts for partnership firm.	K
CO 2	Able to treat various adjustments in accounts while admitting the partner, retirement of a partner and death of a partner.	K
CO 3	Able to make piecemeal distribution in case of insolvency or dissolution.	U
CO 4	Able to complete the procedure for converting a firm in to company or sale to a company.	U
CO 5	Able to explain various accounting standards in use.	K

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	S
CO 2	S	S	S	S	S	M	S	M	S
CO 3	S	S	S	S	S	S	M	S	S
CO 4	S	S	M	S	S	S	S	S	M
CO 5	S	S	S	S	S	S	M	S	M

S – Strong

M – Medium

L – Low

18UPA4C09	CORE - EXECUTIVE BUSINESS COMMUNICATION
------------------	--

CO 1	Able to explain the essentials of various business letters.	U
CO 2	Able to write business letters such as enquiring trade, credit status, sales, circulars, complaints and collection effectively.	K
CO 3	Able to have letter correspondence with banks, insurance companies and agents.	K
CO 4	Able to prepare Agenda, Minutes and report for company meetings.	S
CO 5	Able to prepare their own resume and report the business presentations.	K

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	S
CO 2	S	S	S	S	S	M	S	M	S
CO 3	S	S	S	S	M	S	M	S	S
CO 4	M	S	M	M	S	S	S	S	M
CO 5	S	S	S	S	S	S	M	S	M

S – Strong

M – Medium

L – Low

18UPA4CP4	CORE PRACTICAL: COMPUTER APPLICATIONS (WEB DESIGN USING HTML)
------------------	--

CO 1	Insert a graphical design within a web page.	K
CO 2	Prepare a table with required columns and rows within a web page.	K
CO 3	Insert numberings and bulleting lists within a web page.	K
CO 4	Insert different levels (sizes) of headings within a web page.	K
CO 5	Design and publish a creative web page.	K

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	M	M	S	M	M	S	M	M	M
CO 2	S	S	S	S	S	M	M	M	L
CO 3	S	S	S	S	M	S	L	L	M
CO 4	M	M	M	M	S	S	M	M	L
CO 5	L	L	L	S	M	M	M	M	M

S – Strong

M – Medium

L – Low

18UPA4AL4	ALLIED - PRINCIPLES OF MANAGEMENT
------------------	--

CO 1	Able to manage the business as its manager.	U
CO 2	Able to plan and decide effectively in the business.	K
CO 3	Able to delegate the authority and responsibility effectively.	K
CO 4	Able to motivate others and manage business by objectives.	U
CO 5	Able to communicate, coordinate and control others effectively.	S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	M	M	M
CO 2	S	S	S	M	S	M	M	L	M
CO 3	S	S	S	S	M	S	L	M	L
CO 4	M	S	M	M	S	S	M	M	L
CO 5	S	M	S	S	M	S	M	L	M

S – Strong M – Medium L – Low

18UPA4SE2	SKILL BASED SUBJECT - COMPANY LAW
------------------	--

CO 1	Able to explain the procedure for formation of a company.	K
CO 2	Able to explain the alteration of memorandum and articles of association.	K
CO 3	Able to explain the contents of prospectus.	K
CO 4	Able to pinpoint the qualification and disqualification of company directors and company secretaries.	K
CO 5	Able to explain the modes of winding up and requisites of valid meeting	K

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	M	S	S	M	M	L
CO 2	M	S	S	S	S	M	M	L	M
CO 3	S	S	S	S	M	S	S	M	S
CO 4	M	M	M	M	S	S	M	S	M
CO 5	S	M	S	S	M	S	S	M	L

S – Strong

M – Medium

L – Low

18UPA5C10	CORE - CORPORATE ACCOUNTING
------------------	------------------------------------

CO 1	Able to account for issue and forfeiture of shares and ascertain underwriter's liability.	K,U,S
CO 2	Able to maintain books of accounts for redemption of preference shares and debentures.	K,U
CO 3	Able to calculate the exact managerial remuneration, Value goodwill using different methods, shares and prepare final accounts for companies	K,U,S
CO 4	Observes the accounting procedures in the liquidation of companies.	K,U

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	M	S
CO 2	M	S	S	M	M	S	S	S	S
CO 3	S	M	M	S	L	S	S	M	M
CO 4	S	M	M	S	S	S	S	S	S

S – Strong

M – Medium

L – Low

18UPA5C11	CORE - AUDITING AND ASSURANCE -I
------------------	---

CO 1	Able to explain audit and assurance standards followed in India	K,U
CO 2	Able to prepare schedule for audit programme and collect audit evidence.	K,U,S
CO 3	Able to use EDP and CAAT for auditing	K,S
CO 4	Able to perform the audit for wages, capital expenditure, cash book and prepare Bank reconciliation statement.	K,U,S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	S
CO 2	S	S	S	S	S	M	M	S	M
CO 3	S	S	S	S	M	S	S	S	M
CO 4	M	S	M	S	S	S	S	M	S

S – Strong M – Medium L – Low

18UPA5C12	CORE - DIRECT TAX-I
------------------	----------------------------

CO 1	Able to access the residential status of an individual and calculate the taxable income out of salary and house property.	K,U,S
CO 2	Able to calculate the amount of tax charged on income from business or profession.	K,U
CO 3	Able to calculate the income from capital gains.	K,U,S
CO 4	Able to file return of Income.	K,U

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	S
CO 2	S	S	S	S	S	S	S	M	S
CO 3	S	S	S	S	M	S	S	S	M
CO 4	M	S	S	S	S	S	M	S	S

S – Strong

M – Medium

L – Low

18UPA5C13	CORE - DIRECT TAX-II
------------------	-----------------------------

CO 1	Able to access the income of Hindu undivided family, firms, association of persons and companies.	K
CO 2	Able to calculate the taxable income of cooperative societies and fringe benefits.	U
CO 3	Able to explain about appeals, provisions, penalties and prosecution.	K,U,S
CO 4	Able to access the wealth tax.	K,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	S
CO 2	S	S	S	S	S	M	M	S	S
CO 3	S	S	S	S	M	S	S	S	M
CO 4	M	S	M	M	S	S	M	M	S

S – Strong

M – Medium

L – Low

18UPA5EL1	ELECTIVE - FINANCIAL MANAGEMENT
------------------	--

CO 1	Able to select the project and do the capital budgeting.	K,U
CO 2	Able to decide about the factors affecting long term fund requirements and determinants of capital structure.	U
CO 3	Able to calculate the working capital requirements of various business concerns and the factors affecting it.	K,S
CO 4	Able to explain the management of retained earnings.	U,S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	L	S
CO 2	S	S	S	S	S	M	M	M	S
CO 3	S	S	S	S	M	S	M	S	M
CO 4	M	S	S	M	S	S	S	S	M

S – Strong M – Medium L – Low

18UPA5SE3	SKILL BASED SUBJECT - BANKING AND INSURANCE LAW
------------------	--

CO 1	Able to explain relationship between banker and customer & cheque related queries.	K
CO 2	Able to explain the concept, principles and types of insurance.	U
CO 3	Able to explain the remedies available to aggrieved customers of insurance company with IRDA.	K,S
CO 4	Able to know about Procedures framed by central government for functioning of IRDA	K,S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	M	M	M
CO 2	S	S	S	S	S	M	M	L	M
CO 3	S	S	S	S	M	S	M	M	S
CO 4	M	S	M	M	S	S	S	M	S

S – Strong

M – Medium

L – Low

18UPA6C14	CORE - AUDITING AND ASSURANCE – II
------------------	---

CO 1	Able to vouch cash and credit purchases.	K,U,S
CO 2	Able to find out the accuracy of balance sheet.	K,U
CO 3	Able to do branch and joint audit.	K,U
CO 4	Able to explain the basic principles of government audit.	K,S
CO 5	Able to explain the procedures of Comptroller and Audit General and its Constitutional role	K,U,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	S	M
CO 2	S	S	S	S	S	M	S	M	M
CO 3	S	S	S	S	M	S	S	S	S
CO 4	M	S	M	S	S	M	M	M	M
CO 5	S	S	S	M	S	S	M	S	S

S – Strong

M – Medium

L – Low

18UPA6C15	CORE - INDIRECT TAX
------------------	----------------------------

CO 1	Able to explain the contribution of indirect taxes to government revenue.	K,U
CO 2	Able to explain the concept of GST and ways to get the input tax credit.	K,U,S
CO 3	Able to determine the nature of supply	K,U,S
CO 4	Able to point out taxable event and exemption of duty in import and export.	K,U,S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	L	S	M	L	S	S	S	M	M
CO 2	L	M	S	L	S	M	S	M	M
CO 3	M	S	M	M	S	S	M	S	S
CO 4	M	S	M	M	S	S	S	M	M

S – Strong M – Medium L – Low

18UPA6EL2	ELECTIVE - BUSINESS FINANCE
------------------	------------------------------------

CO 1	Able to prepare financial plan for business concerns.	K,U
CO 2	Able to explain the theories of capitalisation with its pros and cons	U
CO 3	Able to trade on equity as a long term investor.	K,U
CO 4	Able to list out the advantages of various forms of finance.	S

K – Knowledge U – Understanding S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	M	S	S	S	S	S	L	M
CO 2	S	S	S	S	S	M	S	L	M
CO 3	S	S	S	S	M	S	M	S	S
CO 4	M	S	M	M	S	S	L	M	M

S – Strong

M – Medium

L – Low

18UPA6CPR	ELECTIVE - PROJECT WORK & VIVA VOCE
------------------	--

CO 1	Able to work in auditor's house.	S
------	----------------------------------	---

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	S	S	S	S	S	S	S	M	S

S – Strong

M – Medium

L – Low

18UPA6SE4	SKILL BASED SUBJECT - CYBER LAW
------------------	--

CO 1	Able to use the internet safely and explain the aspects of cyber law.	K,U
CO 2	Able to explain EDI mechanism.	K,U
CO 3	Able to authenticate the electronic records.	K,U,S

K – Knowledge

U – Understanding

S – Skill

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO 1	M	M	S	S	S	S	L	M	M
CO 2	M	M	M	L	S	L	M	M	M
CO 3	M	S	L	S	M	S	M	M	M

S – Strong

M – Medium

L – Low

**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 PA**

Course Code : **18UPA1C02**

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

Year : **FIRST**

Semester : **I**

Hours / Week : **4**

Credits : **4**

Unit-I

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

Unit-II

Essential elements of Contract- Offer- Valid rules- Acceptance-Valid rules- Lawful Consideration- valid rules-Free consent- Capacity of parties-Lawful object- Legal formalities- Legal relationship

Unit-III

Performance of contract and Breach of contract.

Unit-IV

Contract of Agency- Creation of Agency-Duties and rights of agents and principal- Delegation of authority- Liability of Agent- Termination of agency-Ir-revocable agency.

Unit-V

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

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Law	N.D.Kapoor	Sultan Chand	Fifth edition 2007
Business Law	R.S.N.Pillai & Bhagavathi	S.Chand	Reprint 2009
Business Law	P.Saravanel & Syed Bandre Alam	Himalayan Publishing House	2007
Elements of Commercial Law	N.D.Kapoor	S.Chand	Reprint 2008
Elements of Mercantile Law	N.D.Kapoor	S.Chand	29 th revised edition reprint 2008
Mercantile Law for CA Common Proficiency	PC Tulsian	Tata McGraw Hill Publishing co Ltd	3 rd reprint 2008

**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 PA** Course Code : **18UPA1CP1**
Course Title **Core Practical: Computer Applications (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.

**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 PA**

Course Code : **18UPA2C03**

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

Year : **FIRST**

Semester : **II**

Hours / Week : **7**

Credits : **4**

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 Instalment System including Hire purchase Trading Accounts.

UNIT V

Royalties including Sub-lease – Insolvency of Individuals only.

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

BOOKS FOR REFERENCE:

- | | | |
|---------------------------------------|----------|-----------------------------|
| 1. Jain & Narang | : | ADVANCED ACCOUNTING |
| 2. T.S. Grewal | : | ADVANCED ACCOUNTING |
| 3. M.C. Shukla | : | ADVANCED ACCOUNTING |
| 4. T.S. Reddy & Murthy | : | FINANCIAL ACCOUNTING |
| 5. Gupta R.L & Radhasamy.M | : | ADVANCED ACCOUNTING |

**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 PA**

Course Code : **18UPA3C04**

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

Year : **SECOND**

Semester : **III**

Hours / Week : **5**

Credits : **4**

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

**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 PA** Course Code : **18UPA3C05**
 Course Title : **CORE VII-STRATEGIC MANAGEMENT**
 Year : **SECOND** Semester : **III**
 Hours / Week : **5** Credits : **4**

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

**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 PA	Course Code	: 18UPA3C06
Course Title	: CORE-VIII-COST ACCOUNTING		
Year	: SECOND	Semester	: III
Hours / Week	: 6	Credits	: 5

UNIT I--Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing is an 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 inter process 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 KL.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.

**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 PA** Course Code : **18UPA3AL3**
Course Title : **ALLIED-III: MANAGERIAL ECONOMICS**
Year : **SECOND** Semester : **III**
Hours / Week : **5** Credits : **4**

UNIT-I-- Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions –Goals of a firm.

UNIT-II-- Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand –Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions- Law of supply.

UNIT-III-- Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production –Long run and Short run cost.

UNIT-IV-- Markets –Forms of Market –Characteristics - Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

UNIT-V-- Price Theory – Pricing Methods –Objects of pricing policies – Practices – Government intervention in Market.

BOOKS FOR REFERENCE:

1. R.L.Varshney and K.L.Maheshwari---- **MANAGERIAL ECONOMICS** ----Sulthan Chand and Sons.
2. Alak Gosh and Biswanath Gosh---- **MANAGERIAL ECONOMICS** ----Kalyani Publications.
3. D.Gopalakrishna--**MANAGERIAL ECONOMICS**--Himalaya Publishing House.
4. S.Sankaran---- **MANAGERIAL ECONOMICS**----Margham Publications.

**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 PA	Course Code	: 18UPA4C07
Course Title	: CORE X-MANAGEMENT ACCOUNTING		
Year	: SECOND	Semester	: IV
Hours / Week	: 6	Credits	: 5

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.

**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 PA** Course Code : **18UPA4C08**

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

Year : **SECOND** Semester : **IV**

Hours / Week : **6** Credits : **5**

Unit I

Partnership Accounts – division of profits – fixed and fluctuating capital – past 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. Amalgamation of partnership firms

Unit IV

Conversion into a company and Sale to a company

Unit V

Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs. AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.

**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 PA** Course Code : **18UPA4C09**

Course Title : **CORE-XII-EXECUTIVE BUSINESS COMMUNICATION**

Year : **SECOND** Semester : **IV**

Hours / Week : **5** Credits : **4**

Unit - I

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

BOOKS FOR REFERENCE:

1. **Rajendra Pal Korahill**, “**ESSENTIALS OF BUSINESS COMMUNICATION**”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “**BUSINESS COMMUNICATION**”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “**EFFECTIVE BUSINESS COMMUNICATION CONCEPT**” Vikas Publishing Company, 2003.

**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 PA	Course Code	: 18UPA4SE2
Course Title	: Skill Based Subject-2 COMPANY LAW		
Year	: SECOND	Semester	: IV
Hours / Week	: 3	Credits	: 3

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.

**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 PA**

Subject Code : **18UPA5C10**

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

Year : **THIRD**

Semester : **V**

Hours / Week : **6**

Credits : **5**

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 Publicatuions, Chennai, 2004.

**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 PA** Subject Code : **18UPA5C11**

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

Year : **THIRD** Semester : **V**

Hours / Week : **6** Credits : **4**

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 audit engagements – 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, Sources of 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 in EDP 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.

**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 PA**

Subject Code : **18UPA5C12**

Course Title : **CORE-XVI-DIRECT TAX-I**

Year : **THIRD**

Semester : **V**

Hours / Week : **6**

Credits : **5**

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 or 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.

**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 PA**

Subject Code : **18UPA5EL1**

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

Year : **THIRD**

Semester : **V**

Hours / Week : **4**

Credits : **4**

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.**