

2019-2020

1. The Board of Studies in Commerce (CA) and Commerce (PA) recommends and the Chairman Dr. V. Vijayaganesh moves that
 - a. there is no change in the existing syllabi and scheme of Semesters V & VI of B.Com (CA) programme for the students admitted during 2017-2018 onwards and the same be approved.
 - b. the programme educational objectives, learning outcomes and programme specific outcome of B.Com (CA) programme for the students admitted during 2018-2019 onwards and the same be approved.
 - c. there is no change in the existing syllabi and scheme of Semesters I & II of B.Com (CA) programme for the students admitted during 2018-2019 onwards and the same be approved.
 - d. the revised scheme of examination and syllabi of semesters to III & IV of B.Com (CA) programme under outcome based education system for the students admitted during 2018-2019 onwards and the same be approved.
 - e. there is no change in the existing syllabi and scheme of examinations of semesters V & VI of B.Com (PA) programme for the students admitted during 2017-2018 onwards and the same be approved.
 - f. the programme educational objectives, learning outcomes and programme specific outcome of B.Com (PA) programme for the students admitted during 2018-2019 onwards and the same be approved.
 - g. there is no change in the existing syllabi and scheme of examinations of semesters I & II of B.Com (PA) programme for the students admitted during 2018-2019 onwards and the same be approved.
 - h. the revised scheme of examination and syllabi of semesters III & IV of B.Com (PA) programme under outcome based education system for the students admitted during 2018-2019 onwards and the same be approved.
 - i. the revised scheme of examination and syllabi of semesters V & VI of B.Com (PA) programme under outcome based education system for the students admitted during 2017-2018 onwards and the same be approved. (Appendix-X)-348

**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 CA** Subject Code : **18UCC1C01**

Course Title : **Part III – Core 1 – PRINCIPLES OF ACCOUNTANCY**

Year : **First Year** Semester : **I**

6 Hours / Week

5 Credits

Course Learning outcomes

Have knowledge of concept of Accounting and financial reporting in the modern market economy.

Students will be able to prepare financial statements in accordance with generally accepted Accounting principles and recognize the reason for difference between bank balance as per cash book and pass book.

Have a comprehensive knowledge about bills of exchange and accommodation bills.

Gain expertise in preparation of consignment and joint venture account.

Acquiring a conceptual knowledge about Royalty account, Account current and Average due date.

UNIT – I: (15 hrs)

Fundamentals of Book keeping – Accounting Concept and Conventions – Cash and Bank Transactions. Subsidiary books – Preparation of Trial Balance.

UNIT – II: (15 Hrs)

Bank Reconciliation Statement – Errors and their rectification - Preparation of Final Accounts of Sole Trader with adjustment.

UNIT –III: (15 Hrs)

Bills of Exchange including Accommodation Bills

UNIT – IV: (15 Hrs)

Consignment and Joint Venture.

UNIT – V: (15 Hrs)

Royalties including Sub-lease – Account Current – Average Due Date

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

Text Books:

1. Principles of Accountancy - N.Vinayakam, P.L.Mani & K.L.Nagarajan.
2. Advanced Accountancy - Jain & Narang.
3. Advanced Accounting - Reddy and Moorthy.

Reference Books:

1. Introduction to Accountancy - T.S.Grewal.
2. Introduction to Advanced Accountancy - R.L.Gupta and V.K.Gupta
3. Advanced Accounting - R.L.Gupta & Radhasamy.

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

Programme: B.Com (CA) Course Code : 18UCC3C04
Course Title : PART III CORE – 4- **PRINCIPLES OF MARKETING**
Year : I Semester : III
___6___ Hours / Week ___5___ Credits

COURSE LEARNING OBJECTIVES:

CO1	On successful completion of this course the student should have knowledge of basic concept of marketing.
CO2	The objective of the paper is to help the student to understand the concept of various functions of marketing.
CO3	The students gathering the knowledge about product mix, price mix and method of price determination.
CO4	To easily understand the concept of channels of distribution and role of advertising in marketing.
CO5	To understand the current status of marketing in India.

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.

Unit III

Marketing Mix: Product Mix – Meaning of Product & Product Mix- Expansion and contraction of 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- Advertising- Importance – Advertising Media- Advertising Copy- Advertising and Salesmanship-- Personal Selling and Sales Promotion.

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- Tele marketing- E-marketing- Green marketing- Global marketing.

COURSE LEARNING OUTCOMES:

CLO 1	Be familiar with the basic element of marketing concepts.
CLO 2	State the functions of marketing and analysis the market information.
CLO 3	Able to know the channels of distribution, marketing mix and pricing.
CLO 4	Understand the current status of marketing and agriculture marketing in India.
CLO 5	Easily update with technologies used in Marketing and Tele marketing, E-marketing concepts.

Text books:

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

Reference Books:

1. Principles of Marketing - Philip Kotler.

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

Programme: **B.Com CA** Course Code : **18UCC3AL3**
Course Title : **Part III – Allied -3 – COMMERCIAL LAW**
Year : **Second Year** Semester : **III**
_____ **6** _____ Hours / Week _____ **5** _____ Credits

Course Learning Objectives:

CO1	To facilitate the students to learn basic regulations of business contracts
CO2	To widen knowledge on essentials and conditions for making business contracts
CO3	To understand and apply legal rules to various business contracts
CO4	To Learn the rights, duties and responsibilities of Common Carriers

UNIT – I: Indian contract Act 1872 – Contract – Definition - Obligation and agreement – Nature of contract and classification – Components of Valid contract – Offer and acceptance – Consideration – Capacity – Free consent – Unlawful agreements – Quasi contracts.

UNIT – II: Performance of contract- Different modes of discharging of contract – remedies for breach. Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety.

UNIT – III: Indian Partnership Act 1932 – Definition and test of partnership – Implied Authority of partners – Limitations – Firm’s Debts and Private Debt’s – Priority in discharge – Rights and Liabilities of Partners – Dissolution of Partnership firm.

UNIT – IV : contract of agency-creation of agency-duties and rights of agents and principal-delegation of authority-Liability of agent-Termination of agency –Irrevocable agency.

UNIT – V: Rights and duties of common carriers – Contract of Carriage of goods by sea – Bill of Lading and Charter party – Distinction.

Course Learning Outcomes:

CLO1	Remember the objectives and scope of contract Act
CLO2	Understand the essential elements and types of contract.
CLO3	Apply legal rules appropriately while forming and running the business units
CLO4	Analyze the responsibilities and duties of business parties before making the contract.

TEXT BOOKS:

01. Elements of Mercantile Law, Kapoor N.D, Sultan Chand, Reprint 2007.

REFERENCE BOOKS:

01. Handbook of Mercantile Law, Venkatesan.E
02. Mercantile Law, Shukla M.C, S.Chand & Company.

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

Programme: **B.Com (CA)** Course Code: **18UCC3EL1**

Course Title : **PART III –ELECTIVE-1 - BUSINESS ECONOMICS**

Year: **Second year** Semester : **III**

__6__ Hours / Week **__4__ Credits**

Course Learning Objectives:

CO1	It provides the students to improve their knowledge and ideas in the basic economics
CO2	The students will know about the demand and law of economic analysis
CO3	This course provide the knowledge about the production factors and supplying law of cost
CO4	Make the students to develop their knowledge about price level of the companies and to a know about the perfect price level of the company
CO5	Make them to enrich their ideas about the production and marginal theories

UNIT-I: Definition of Economics-Nature and scope of Economics -Law of Equi-Marginal Utility-Indifference curve-Approaches of Economic analysis-Methodology of Economics-objectives of business firms-Profit maximization-sales maximization and other objectives-Social Responsibilities.

UNIT-II: Demand analysis-Demand schedule-Law of demand-Demand curves-Elasticity of demand-Consumer's surplus-Analysis schedule- Marshall's utility analysis-Law of Diminishing Marginal Utility.

UNIT-III: Factors of production-Law of diminishing Returns-Law of variable proportions>Returns to scale-Scale of production-Law of supply-Cost and revenue-Concepts and curves-THEORY OF PRODUCTION: Production function –Functions-Factors of production function-Enterprise as a factor.

UNIT-IV: Market Definition-types Equilibrium under perfect competition of firm and industry-Price determination and discrimination under various markets-perfect competition-Monopoly-Monopolistic-Oligopoly and duopoly.

UNIT-V: FACTOR PRICING: Marginal productivity theory –Theories of wages, rent, interest and profit.

Course Learning Outcomes

CLO 1	On successfully completion students will gain their knowledge on basic economics
CLO 2	It gives the knowledge about the law of demand and pricing in the market
CLO 3	Able to gain knowledge in production factors and law of supply
CLO 4	Gain the knowledge about the pricing level of the company
CLO 5	It provides the ideas about the production and marginal theories

TEXT BOOKS:

1. Business Economics, Dr. sankaran.
2. Business Economics, Sundaram, K.P.M and Sundaram

REFERENCE BOOKS:

1. Principles of economics, Seth M.L

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

Programme: **B.Com CA**

Course Code : **18UCC4C05**

Course Title : **Part III – Core 5- CORPORATE ACCOUNTING**

Year : **Second Year**

Semester : **IV**

5 Hours / Week

5 Credits

Course Learning Objectives:

CO1	Aid the students to know about the shares, debentures and its issue methods
CO2	It aims to generate the knowledge about preference shares & its procedures
CO3	It makes the pupil to get the knowledge about legal requirements while preparing the final accounts
CO4	To understand the procedures & accounting methods in Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

UNIT – I:

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

UNIT – II:

Redemption of Preference Shares and Debentures – Profits prior to incorporation

UNIT – III:

Preparation and Presentation of Final Accounts – Legal requirements

UNIT – IV:

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

UNIT – V:

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

Course Learning Outcomes:

CLO1	Provides the knowledge about the shares & debentures and its issue methods
CLO2	Knowledge about the preference shares & its procedures are acquired
CLO3	Students enlightenment about the preparation of final accounts
CLO4	Observes the accounting procedures in the Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

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

TEXT BOOK:

01. Corporate Accounting, T.S.Reddy & Murthy, Margham Publications, Edition 2008.

REFERENCE BOOKS:

01. Advanced Accountancy, Arulananda K.S.Raman, Himalaya Publishers, 2008.
02. Advanced Accounting, R.L.Gupta & Radhaswamy
03. Advanced Accountancy, Jain & Narang, Fifth Edition, 2001, Kalyani Publishers

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

Programme : **B.Com CA**

Course Code: **18UCC4C06**

Course Title : **Part III-Core 6 - COST ACCOUNTING**

Year : **Second Year**

Semester : **IV**

5 Hours / week

4 Credits

Course Learning Objectives:

CO1	To help the students calculate methods of valuating material issues.
CO2	To enable them to calculate the value of a product cost by individual overheads.
CO3	To understand the business problems particularly in the production process.
CO4	To teach them practical applying of cost accounting.
CO5	To make them develop the cost accounting procedure from different kinds of business branches like production, scrap, abnormal loss etc.

UNIT – I : Cost Accounting – Definition, Meaning and Scope – Relationship of Cost Accounting and Management Accounting – Methods of costing- cost analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost sheet, and tender – Costing as an aid to management – limitations and objections against cost accounting. Materials – Purchasing of materials, Procedure and documentation involved in Purchase requisitioning for stores.

UNIT – II : Methods of valuing material issues – FIFO, LIFO, Simple and Weighted average methods only - Maximum, Minimum and reordering levels – EOQ – Perpetual inventory – Labour – Systems of wage payment, idle time, Control Over idle time – Labour turnover

UNIT – III : Overhead – Classification of overhead – Allocation and apportionment - absorption of overhead (Theory only).

UNIT – IV : Process Costing : Features of process costing – Process losses, waste, scrap, normal process loss, abnormal process loss, abnormal gain- Operation Costing.

UNIT – V : Contract costing, costing of joint products and by-products- Reconciliation of costs and financial accounts

NOTE: Distribution of marks for theory & Problems shall be 20% and 80% respectively.

Course Learning Outcomes:

CLO 1	Identify the need and nature of cost accounting records relating to production process.
CLO 2	Able to know about the concept of FIFO and LIFO, how to apply the labour turnover.
CLO 3	They knew the ideas about the principle and procedure of allocation and apportionment of overheads.
CLO 4	They understand the meaning of process costing, operational costing and its accounting method.
CLO 5	They learned about the contract costing, costing of joint products and financial statements.

TEXT BOOKS:

01. Cost Accounting, Jain & Narang, First Edition, 1999, Kalyani Publishers

REFERENCE BOOKS:

01. Cost Accounting, S.P. Iyengar, Sultan Chand & Co
02. Cost Accounting, R.S.N. Pillai & Bagavathi, S.Chand & Co

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

Programme: **B.Com CA**

Course Code : **18UCC4C07**

Course Title : **Part III – CORE 07 - BUSINESS COMMUNICATION**

Year : **Second Year**

Semester : **IV**

4 Hours / Week

3 Credits

Course Learning Objectives

CO1	Enable the students to acquire basic communicative skills
CO2	To update the knowledge of students with modern communication aspects
CO3	To learn the techniques of interviews and preparation of resumes.
CO4	Understand the procedure for writing reports

UNIT – I : **Meaning of Communication – Objectives – Media – Barriers – Need and functions of a business letter – Effective Business letter – Language and layout of Business letter.**

UNIT – II: **Enquiries and replies – Orders and execution – Credit and Status enquiries – Circulars.**

UNIT – III: Banking Correspondence – Insurance Correspondence – Agency Correspondence.

UNIT – IV: Meaning of Report – Principles governing the preparation of reports – Qualities of good report – Functions of a Report – Types of Business Reports: Reports by Individuals – Reports by Committees or Sub-Committees – Directors reports Drafting of Resolutions and Minutes of Company meetings.

UNIT – V: **Application for appointment – Correspondence of a Company secretary – Letter of allotment – Letter of regret - Drafting of Company Meeting Notice.**

Course Learning Outcomes

CLO1	Remember principles, methods and barriers to communication
CLO2	Understand the layout of various business letters
CLO3	Apply appropriate guidelines in drafting the business letters
CLO4	Analyze both the writing and oral presentations

TEXT BOOKS:

01. Essentials of Business Communication, Rajendra Pal & Korlahalli J.S
02. Effective Business English and Correspondence, Pattan Shetty C.S, and Ramesh Ms

REFERENCE BOOKS:

01. Modern Business Correspondence, Nagamaiah and Bah

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

Programme: **B.Com CA** Course Code : 18UCC4C08

Course Title : Part III - Core 10 - **Fundamentals of Java Programming**

Year : **Second Year** Semester : **IV**

5 Hours / Week

4 Credits

Course Learning Objectives

CO1	Learn fundamentals of object oriented programming in Java
CO2	Understand various concepts of JAVA
CO3	Understand and Apply decision making and branching statements
CO4	Apply the concept of polymorphism and inheritance
CO5	Implement exception handling and package, applet

UNIT - I : Introduction to Java – **Basic Concepts of Object Oriented Programming** – Benefits – Applications – Java Evolution – History – Features – Program structure – Tokens – statement – Implementing a Java program – Java Virtual Machine – Command line argument

UNIT - II : Constants – Data types – Variables – Declaration – scope – Type casting – Operators and Expression – Arithmetic, Relational, Logical, Assignment, Increment and Decrement, Conditional, Bitwise and Special Operators, Arithmetic Expressions

UNIT - III : **Decision Making and Branching – With if – Simple if – If else – Nesting of If ... else – else if ladder & switch statement - ?; operator Decision making and Looping – while, do, for statement – Jumping in loops**

UNIT – IV : Classes, Objects and Methods – Defining a class – Adding Variables – adding methods – creating objects – Accessing Class, Methods – Constructors – Methods of Overloading – Static Members – Nesting of Methods – **inheritance** – Overriding methods – Final variable and methods – Final classes – Finalizer methods – Abstract Methods and classes – Visibility control – Arrays – Creation of one, two dimensional arrays strings. Interface – defining – extending – Implementing and accessing interface variables

UNIT - V : Packages – creating – Accessing – using – adding a class to a package. Multithread programming – creating – extending – stopping and blocking and life cycle of a thread – Managing errors and exceptions – Exceptions – Multiple catch statements – Using finally statement – Applet Programming Introduction – Applet life cycle – **Creating and executing Applet – Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet.**

Course Learning Outcomes

CLO 1	Understand the fundamentals of object-oriented programming in Java, including defining classes, objects, invoking methods etc and exception handling mechanisms.
CLO 2	Gain knowledge about basic Java language syntax and semantics to write Java programs and use concepts such as variables, conditional and iterative execution methods etc.
CLO 3	Gain knowledge about the principles of decision making and branching statements.
CLO 4	Understand the principles of inheritance and interfaces.
CLO 5	Understand the principles of packages, exception, applet.

TEXT BOOK:

01. Programming in Java, E.Balagurusamy, 2nd Edition, 1999, Tata McGraw Hill

REFERENCE BOOKS:

01. The Java hand book, Patrick Naughton

02. Java 2.0 Complete reference – Herbert Schildt 4th Edition, Tata McGraw Hill

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

Programme: **B.Com CA** Course Code : **18UCC4AL4**
Course Title : **Part III – Allied 4 – COMPANY LAW AND SECRETARIAL PRACTICE**
Year : **Second Year** Semester : **IV**
_____ 5 _____ Hours / Week _____ 5 _____ Credits

Course Learning Objectives:

CO1	To learn the various kinds of companies and their features
CO2	To study the important provisions of the act
CO3	To throw light on the procedures to conduct various meetings and manage the affairs of the company
CO4	Understand the procedure for conducting company meetings

Unit-I

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

Unit -II

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

Unit-III

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association .Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – Doctrine of indoor management.

Unit-IV

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

Unit-V

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

Course Learning Outcomes

CLO1	Remember the features of the company, types and procedures of conversion
CLO2	Understand the effects of certificate of incorporation and the need for the commencement of business
CLO3	Apply various provisions of the act for managing the affairs of the company
CLO4	Analyze appropriate case studies to internalize the provisions of the act

Text book:

Majumdar A.K & Kapoor G.K (2013), Company Law, Taxmann Publications Private Ltd.

Reference Books:

1. Ravi Puliani & Mahesh Puliani (edited) (2013), Companies Act 2013, Bharat Law House.

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

Programme:	B.Com CA	Subject Code	: 18UCC5C10
Course Title	: Part III – CORE-10 – INDIAN BANKING		
Year	: Third Year	Semester	: V
<u>5</u> Hours / Week		<u>4</u> Credits	

OBJECTIVES : To Develop the knowledge in the field of Banking.

UNIT – I : Origin of Banks – Definition of Banking – Classification of Banks –Functions of Modern commercial Banks – Credit Creation of Commercial Banks-Banker customer relationship.

UNIT – II: Central Banks-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-Meaning of core banking- RTGS-NEFT – Merchant – Mutual fund –Factoring services – Customer service- Credit card- E-banking; Privatization Banks – Place of Private sector Banks in India

UNIT – IV: Negotiable Instruments: Characteristics of Negotiable instruments – Different types of negotiable instruments – Bills of exchange-Essentials - Promissory notes – Cheque – Characteristics – Drafting of cheque – Characteristics- Crossing of cheque –Material alteration – Endorsement .

UNIT – V: Loans and advances –Principles of goods lending –modes of creating charge-lien, pledge hypothecation and mortgage – Advances against collateral securities and guarantee.

TEXT BOOK:

- 1.A text Book of Banking, Rashasamy. M & Vasudevan S.V.
- 2.Indian Banking, Natarajan. S & Parameswaran.R
- 3.Banking law and practice –K.P Kandhasami
- 4.Banking theory law and practice – Sundaram and Varshney.

REFERENCE BOOKS:

- 1.Banking law and Practice S.N Maheswari
- 2.Banking Theory Law and practice –Gordan and Natarajan

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Programme: **B.Com CA** Subject Code : **18UCC5C11**
Course Title : **Part III – Core 11- WEB PROGRAMMING**
Year : **Third Year** Semester : **V**
____ 5 ____ Hours / Week _____ 4 ____ Credits

**OBJECTIVES :To Make the Students the working of Internet, uses of search engines and
Procedure to develop a web page**

UNIT – I: Introduction to Internet – Resources of Internet – Hardware & Software requirements of Internet. Internet Service Providers – Internet Services – Protocols – Concepts

UNIT – II: Internet Clients and Internet servers - Introduction to HTML – Functions of HTML in Web publishing – Basic Structural elements and their usage Traditional text and Formatting – Using tables for Organization and layout.

UNIT – III: Forms – Frames and Frame sets - style Sheet formatting- Advanced Layouts and positioning with style sheets.

UNIT – IV: Using images with HTML-Merging multimedia, controls and plug-ins with HTML. - Common server-side applications-placing server programs in your website.

UNIT – V: Server- side programs and scripts-advantages to server –side application-common server-side applications-Traditional CGI programming: CGI-HTTP Connections and headers-sending data to your CGI applications- Retuning Data from your CGI Application-Calling CGI Applications

TEXT BOOKS:

01. The Internet Complete Reference, Harley Hahn, 2002, Tata McGraw Hill
02. Dynamic Web Publishing, Shelly Powers et al., 1998, Tec media
03. Using Active Server Pages, Scot Johnson et al., 1997, Prentice Hall of India

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Programme: **B.Com CA**

Subject Code : **18UCC5EL2**

Course Title : **Part III –ELECTIVE-2 – INCOMETAX LAW AND PRACTICE- I**

Year : **Third Year**

Semester : **V**

5 Hours / Week

4 Credits

OBJECTIVES :To Familiarize the Students with recent amendments in Incometax

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 Salaries – Computation of Salary income .

UNIT – III : Income from House Property (including section 24) – Computation of Income from House property.

**UNIT – IV : Profits & Gains of Business or Profession – Meaning of Business or Profession
Computation of Profits and Gains of Business or Profession of an Individual – Computation of Capital gains.**

UNIT – V : Income from other sources – Computation of income from other sources.

TEXT BOOK:

1. Income Tax Law & Practice, V.P.Gaur and D.B.Narang, Current Edition.

REFERENCE BOOKS:

01. Income Tax law and practice, H.C.Mehrota
02. Income Tax law and practice, Dr.H.C.Mehrotra & Dr.S.P.Goyal
03. Income Tax Law & Practice, vinod singania, Current Edition, Kalyani Publishers

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

Programme: **B.Com CA** Subject Code : **18UCC6C12**

Course Title : **Part III - Core 12 - MANAGEMENT ACCOUNTING**

Year : **Third Year**

Semester : **VI**

6 Hours / Week

4 Credits

OBJECTIVES : To Expose the Students to the concepts and the tools used in Management Accounting.

UNIT – I : Management Accounting – Meaning, Objectives and Scope – Function of Management Accounting- Difference between Management Accounting and Financial Accounting, Management Accounting and cost Accounting.

UNIT – II: Analysis and Interpretation of Financial Statement – Ratio Analysis – Significance of Ratios and Long term Financial Position – Profitability - Uses and Limitations of Ratios.

UNIT – III: Fund Flow and Cash Flow Analysis.

UNIT – IV: Marginal Costing – Cost Volume Profit Analysis and Break Even Analysis.

UNIT – V: Budgeting and Budgetary control – Definition, Importance, Essentials - Steps in Budgetary Control. Budgets – Classification - Preparation of Different types of Budgets - Purchase, Production, Overhead, Sales, and Cash - Flexible Budgeting.

NOTE: Distribution of marks for theory and problems shall be 40% and 60% respectively

TEXT BOOKS:

1. Management Accounting, R.S.N.Pillai & Bagavathi, S.Chand, 2008 Edition

REFERENCE BOOKS:

01. Management Accounting, Dr. R.Ramachandran & Dr. R.Srinivasan, 12th Edition, 2002, Sriram Publishers

2. Management Accounting, Sharma & Gupta, Kalyani Publishers

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Programme: **B.Com CA**

Subject Code : **18UCC6C13**

Course Title : **Part III - Core 13 – PRINCIPLES OF AUDTING**

Year : **Third Year**

Semester : **VI**

5 Hours / Week

3 Credits

OBJECTIVES :To Familiarize the students with the principles of Auditing.

UNIT –I: Definition – General Objectives of Auditing – Advantages and limitations of auditing – Auditing and investigation – Qualifications of an Auditor – Auditor’s vis-à-vis Errors and frauds.

UNIT – II : Various types of Audit – Continuous audit – Advantages of continuous audit Final audit – Interim audit – Performance Audit - Balance Sheet audit – Audit procedure – Planning of audit – Audit Program – Audit Note book – Audit working papers – Internal check – Internal check as regards cash, wages and sales - Position of external auditor as to internal audit.

UNIT – III: Vouching – Vouching of Cash transactions – Trading Transactions

UNIT – IV : Verification and Valuation of assets and liabilities – Auditor’s position – Auditor’s duty regarding depreciation, reserves and provisions.

UNIT – V: Company Audit – Appointment and removal of Auditor – Rights and duties of Company auditor – Liabilities – Audit of Share Capital and Share transfer.

TEXT BOOKS:

1. Practical Auditing, Tandon, S.Chand & Company, 2006 Edition.

REFERENCE BOOKS:

Principles & Practice of Auditing, D.N. Tripathy

02. Practical Auditing, B.N.Tandon, S.Sudharsanam, S. Sundharababu

03. Principles & Practice of Auditing, Saxena

04. Principles & Practice of Auditing, Dinker Pigare, S.Chand & Company

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

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

Programme: **B.Com CA** Subject Code : **18UCC6C14**
Course Title : **Part III – CORE –14 – FINANCIAL MANAGEMENT**
Year : **Third Year** Semester : **VI**
____6____ Hours / Week _____4_____ Credits

**OBJECTIVES : To Make the Students to Understand the conceptual frame work of
Business management.**

- UNIT – I:** Introduction – Nature – Objective – Functions – Goals of Financial Management
UNIT – II: Sources of Finance – Shares – Debentures – Loan from Financial Institutions – Trade Credits and Bank Credits.
UNIT – III: Capital Structure – Meaning – Planning – Capital Structure analysis – Factors affecting capital structure.
UNIT – IV: Cost of capital – Meaning – Importance – Measurement of cost of equity capital- Preference Capital-Debt and retained earnings.
UNIT – V: Dividend Policy – Factors affecting dividend policy - Determinants of dividend – Theories of Dividend policy – Capital budgeting – Need and Importance – Techniques.

NOTE: Distribution of marks between theory and problems shall be 80% and 20% respectively.

TEXT BOOKS:

01. Elements of Financial Management, S.N.Maheswari , Sultan Chant, 2000

REFERENCE BOOKS:

01. Financial Management, R.K.Sharma, Shashi K.Gupta
02. Financial Management, M.Y.Khan & Jain, Tata McGraw H
03. Financial Management, I.M.Pandey, Vikas Publishers

**Sri Ramakrishna Mission Vidyalaya college of Arts & Science, (Autonomous),
Coimbatore - 641 020**

**Department of Commerce with Computer Applications B.Com (CA)
Course added to the syllabus for the students admitted from 2016-17 & 2017-18**

For candidates admitted from academic year 2016-17 & 2017-18 onwards under New CBCS.

Programme	: B.Com CA	Subject Code	: 18UCC6C15
Course Title	: PART III CORE 15 -INDIRECT TAX		
Year	: THIRD	Semester	: VI
Hours / Week	:4	Credits	:4

Subject Description: This course aims to provide knowledge on the Indirect Taxes.

Goals :To familiarize the students with recent changes in indirect taxes

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

UNIT-I Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II Good and Service Tax: Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT-III Levy and Collection under GST Act - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.

Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST - Registration procedure under GST- Filing of Returns.

UNIT-IV Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

UNIT-V

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods – Customs duty draw back.

BOOKS FOR REFERENCE:

1. Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi
3. Indirect Tax - V.K.Gupta,
4. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan
5. Indirect taxes (Including GST)- Dr.V.Vijayaganesh

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

Programme: **B.Com CA** Subject Code : **18UCC6EL3**

Course Title : **Part III –ELECTIVE-3- INCOMETAX LAW AND PRACTICE- II**

Year : **Third Year** Semester : **VI**

4 Hours / Week

4 Credits

OBJECTIVES: To Gain knowledge of the provisions of Income tax law relating .

UNIT – I: Assessment of Individual – Computation of total income – Tax liability.
Filing of returns .

UNIT – II: **Deductions under chapter 6A – Section 80C,80D,80DD,80DDB,80G and 80U.**

UNIT – III: Assessment of firms.

UNIT – IV: Provisions relating to set off and carry forward of losses – Authorities under
Income
Tax Department.

UNIT – V: **Deduction of Tax at source – Advance payment of tax.**

Text Books:

1. Indirect Tax Laws and Practice, V.P.Gaur and D.B.Narang (Current year edition)
2. Indirect Tax Laws and Practice – Dinakar Pagare (IV-V)
3. Tamil Nadu Value added tax, K.T.Nagabhushan Swamy, B.Com LLB Naags publications current edition

REFERENCE BOOKS:

1. Principles of business taxation N.P.Srinivasan & periya swamy
2. Income tax law and practice, Bhagwathi Prasad (current year edition)
3. The Tamilnadu general sales tax act
4. The central sales tax act.

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(AUTONOMOUS) COIMBATORE – 641 020**

For candidates admitted from academic year 2019- 2020 onwards under New CBCS.

Programme: BCA

Course Title: Allied 4 - Fundamentals of Accounting

Course Code: 18UCA3AL3

Year: II

Semester: IV

6 Hours / week

Credits: 5

Course Objectives:

- Ability to prepare accounting statements and reports in accordance with accounting concepts and conventions.
- To find how the financial position of a firm is represented in its financial statement and find out the arithmetic accuracy of balance sheet.
- To gain knowledge of subsidiary books and preparation.
- To know about how to ascertain cost and control of cost.
- To understand how to prepare various kinds of budgets.

Course Outcome:

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

CO Number

CO Statement

- | | |
|------|---|
| CO1. | Understand the role of basic Accounting Concepts and Conventions. |
| CO2. | Preparation financial statements in accordance with Generally Accepted Accounting Principles. |
| CO3. | Demonstrate knowledge of each step in the various subsidiary books of accounting. |
| CO4. | Support at a basic level the recording and reporting of cost accounting information for business. |
| CO5. | Demonstrate an understanding the Budgeting and types of Budget preparation. |

Unit I

Book Keeping – Accounting Principles and Concepts – Double entry system – Rules of Accounts – Journal, Ledger and Trial Balance. (PG NO:1-7, 16-20, 27-37, 43-71)

Unit II

Final Accounts: Trading account, Profit and Loss Account and Balance Sheet with adjustments. (PG NO: 205-282)

Unit III

Preparation of Subsidiary books – Purchase book – Sales book – Cash Book (Single Column, Double Column, Triple Column).

Unit IV

Cost Accounting – Elements of Cost – Methods of Costing – Difference between cost and management accounting – Preparation of cost sheet. (PG NO: I.1 – I.19, I.26 – I.55)

Unit V

Budgeting and budgetary control – Types of Budgets – Preparation of Various Budgets – Advantages of Budgeting and Budgetary Control. (Problem only flexible budget, Production budget, cash budget). (PG NO: C.1 – C.67)

TEXT BOOKS:

1. Jain.S.P. and Narang.KI, Principles of Accountancy, Kalyani Publishers/Lyall Bk Depot, 2012.
2. Jain.S.P. and Narang.KI, Cost Accounting, 23rd Edition, Kalyani Publishers, 2012.
3. R.S.N.Pillai and Bhagavathi, Management Accounting, Sultan Chand Ltd, 2006.

REFERENCE BOOKS:

1. Srinivasan.N.P. and SakthivelMurugan.M, Accounting for Management, S Chand & Co Ltd, 2010.