

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

(AUTONOMOUS)

Re-accredited by NAAC with 'A' Grade

Coimbatore – 641 020



DEPARTMENT OF COMMERCE (UNAIDED WING)

OUTCOME BASED EDUCATION - SYLLABUS

2018-2019 Batch onwards

PROGRAMME OUTCOMES (PO)

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

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

PROGRAMME SPECIFIC OUTCOMES (PSO)

Our Programme will produce quality graduates who

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

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM4C09 CORE -COMPANY LAW AND SECRETARIAL PRACTICE

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

☞ K–Knowledge U– Understanding S –Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM4C10 CORE – BUSINESS COMMUNICATION

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

☞ K–Knowledge U– Understanding S –Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM4C11**CORE - INTRODUCTION TO INFORMATION**

CO1	To understand the basic things in Information Technology	K, U
CO2	Ability to know about the computer knowledge in various component levels	K, U
CO3	Preparing for the Database information through Data Processing concepts	U, S
CO4	Ability to understand about the basic Networking Features	U, S
CO5	To understand the ideas in recent technological field from computers	S

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM4AL4**ALLIED - BANKING THEORY LAW & PRACTICE**

CO1	Understand and explain the conceptual framework of banking	K, U
CO2	Illustrate the various electronic payment methods	U, S
CO3	Classify and Demonstrate the types of deposit, cheques, loans and advances	K, S

☞ K–Knowledge U– Understanding S –Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K, U
CO2	Understand the total taxable income of an Assessee	S
CO3	Apply and practice the computation of total income	S

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S –Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM6C18**CORE - INDIRECT TAXATION**

CO1	Understanding basic principles underlying the indirect taxation statutes	K, U
CO2	On successful completion of this course, the students gain an effective understanding of the latest GST law	U, S
CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K, U, S

☞ K–Knowledge U– Understanding S –Skill

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

☞ S–Strong; M– Medium; L–Low

18UCM6C19**CORE – PRINCIPLES OF AUDITING**

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

☞ K–Knowledge U– Understanding S -Skill

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

☞ S–Strong; M– Medium; L–Low

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SCHEME OF EXAMINATION
FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2018-19 BATCH
ONWARDS**

SEMESTER - I

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UGC1TA1	I	TAMIL I	6	3	3	25	75	100
02	18UGC1EN1	II	ENGLISH I	6	3	3	25	75	100
03	18UCM1C01	III	Core : PRINCIPLES OF ACCOUNTANCY	6	4	3	25	75	100
04	18UCM1C02	III	Core : BUSINESS ORGANISATION	4	4	3	25	75	100
05	13UCM1AL1	III	ALLIED-1 Paper - I MATHEMATICS -I	6	5	3	25	75	100
06	18UGC1ENS	IV	ENVIRONMENTAL STUDIES	2	2	2	-	75	75
TOTAL				30	21				575

SEMESTER - II

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UGC2TA2	I	TAMIL II	6	3	3	25	75	100
02	18UGC2EN2	II	ENGLISH II	6	3	3	25	75	100
03	18UCM2C03	III	Core : FINANCIAL ACCOUNTING	6	4	3	25	75	100
04	18UCM2C04	III	Core : PRINCIPLES OF MARKETING	4	4	3	25	75	100
05	13UCM2AL2	III	ALLIED I - Paper-II MATHEMATICS – II	6	5	3	25	75	100
06	18UGC2VAE	IV	VALUE EDUCATION	2	2	2	-	75	75
TOTAL				30	21				575

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SEMESTER - III

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCM3C05	III	Core : HIGHER FINANCIAL ACCOUNTING	6	4	3	25	75	100
02	18UCM3C06	III	Core : PRINCIPLES OF MANAGEMENT	6	4	3	25	75	100
03	18UCM3C07	III	Core : COMMERCIAL LAW	6	3	3	25	75	100
04	18UCM3AL3	III	ALLIED : ECONOMIC ANALYSIS	6	5	3	25	75	100
05	18UCM3EP1	III	Elective Practical : MS OFFICE LAB	4	4	3	40	60	100
06	18UCM3NM1	IV	NME : BASIC TAMIL-I/ GRAMMAR AND COMMUNICATION	2	2	2	--	50	50
TOTAL				30	22				550

SEMESTER - IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCM4C08	III	Core : CORPORATE ACCOUNTING	5	4	3	25	75	100
02	18UCM4C09	III	Core : COMPANY LAW AND SECRETARIAL PRACTICE	5	4	3	25	75	100
03	18UCM4C10	III	Core : BUSINESS COMMUNICATION	4	4	3	25	75	100
04	18UCM4C11	III	Core : INTRODUCTION TO INFORMATION TECHNOLOGY	4	3	3	25	75	100
05	18UCM4AL4	III	ALLIED : BANKING THEORY LAW & PRACTICE	6	5	3	25	75	100
06	18UCM4EP2	III	Elective : TALLY LAB	4	4	3	40	60	100
07	18UCM4NM2	IV	NME : BASIC TAMIL-II / GENERAL COMMERCIAL KNOWLEDGE	2	2	2	--	50	50
08	18UGC4SPO/ 18UGC4NSS	V	EXTENSION ACTIVITIES (NSS/NCC/SPORT)	-	1	2	25	25	50
TOTAL				30	27				700

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SEMESTER - V

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCM5C12	III	Core : HIGHER CORPORATE ACCOUNTING	5	4	3	25	75	100
02	18UCM5C13	III	Core : COST ACCOUNTING	5	4	3	25	75	100
03	18UCM5C14	III	Core : INCOME TAX LAW AND PRACTICE	5	4	3	25	75	100
04	18UCM5C15	III	Core : ENTREPRENEURIAL DEVELOPMENT	5	4	3	25	75	100
05	18UCM5C16	III	Core : BUSINESS RESEARCH METHODS	5	4	3	25	75	100
06	18UCM5IN1/ 18UCM5IN2	III	Core : INDUSTRIAL TRAINING / INTERNSHIP TRAINING	5	4	-	40	60	100
TOTAL				30	24				600

SEMESTER - VI

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCM6C17	III	Core : MANAGEMENT ACCOUNTING	5	4	3	25	75	100
02	18UCM6C18	III	Core : INDIRECT TAXATION	5	4	3	25	75	100
03	18UCM6C19	III	Core: PRINCIPLES OF AUDITING	5	4	3	25	75	100
04	18UCM6C20	III	Core : HUMAN RESOURCE MANAGEMENT	5	4	3	25	75	100
05	18UCM6C21	III	Core : E-COMMERCE	4	4	3	25	75	100
06	18UCM6CPR	III	Core : PROJECT WORK & VIVA-VOCE	6	5	-	40	60	100
TOTAL				30	25				600
Total Credit and Total Marks					140	TOTAL	3600		

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Programme: B.Com

Course Code: 18UCM1C01

Course Title : PART III – CORE 1 – PRINCIPLES OF ACCOUNTANCY

Year : I

Semester : I

___6___ Hours / Week

___4___ Credits

UNIT – I (15hrs)

Fundamentals of Book keeping – Accounting Concept and Conventions – Journal – Ledger - Preparation of Trial Balance - Subsidiary books.

UNIT – II (15hrs)

Bank Reconciliation Statement – Errors and their rectification - Preparation of Final Accounts with adjustments.

UNIT –III (15hrs)

Bills of Exchange including Accommodation Bills

UNIT – IV (15hrs)

Consignment and Joint Venture.

UNIT – V (15hrs)

Royalties including Sub-lease – 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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Programme: B.Com

Course Code: 18UCM1C02

Course Title : PART III – CORE 2 – BUSINESS ORGANISATION

Year : I

Semester : I

_____4_____ Hours / Week

_____4_____ Credits

UNIT –I (15hrs)

Business – Meaning Nature, Scope, Objectives of Business – Types of Business – Business and Profession, Requirements of a Successful Business. Organization – Meaning and Importance of Business Organization.

UNIT – II (15hrs)

Forms of Business Organization – Sole Traders, Partnership Firms, Joint Hindu Family Firm – Joint Stock Companies and Co-operative Societies, Public Utilities and Public Enterprises.

UNIT –III (15hrs)

Location of Business – Factors Influencing location, Size, Scale of Operation – Optimum Firm - Advantages & limitations of large scale operations - Advantages & limitations of small scale operations Selection of industrial Site – Industrial fire prevention measure.

UNIT –IV (15hrs)

Stock Exchange – Functions – Working – Services – Regulations of Stock Exchanges in India. SEBI – functions of SEBI – listing of securities – regulation of Stock Exchanges in India. Trade Association – Chamber of Commerce.

UNIT V (15hrs)

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

Text Books:

1. Business Organization and Management .Y.K Bhushan
2. Business Organization and Management K.P Kathirasan & Radha.

Reference Books:

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

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

Programme: B.Com

Course Code: 18UCM2C03

Course Title : PART III – CORE 3 - FINANCIAL ACCOUNTING

Year : I

Semester : II

___6___ Hours / Week

___4___ Credits

UNIT – I (15hrs)

Accounts of Non-Trading concerns – Receipts and Payments account – Income and Expenditure account and Balance Sheet.

UNIT – II (15hrs)

Depreciation: Methods – Reserves and Provisions.

UNIT – III (15hrs)

Single Entry System: Meaning - Features – Statement of Affairs Method & Conversion Method.

UNIT – IV (15hrs)

Branch Accounts: Excluding Foreign Branch. Departmental Accounts: Transfer at cost or selling price.

UNIT – V (15hrs)

Hire Purchase and Installment Systems: including Hire Purchase Trading account

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

Text Books:

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

Reference Books:

1. Advanced Accountancy - M.C.Shukla & T.S.Grewal.
2. Introduction to Adv. Accountancy - R.L.Gupta and V.K.Gupta
3. Advanced Accounting - R.L.Gupta & Radhasamy.
4. Advanced Accounting - S.N.Maheswari.

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Programme: B.Com

Course Code: 18UCM2C04

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

Year : I

Semester : II

___4___ Hours / Week

___4___ Credits

Unit I (15hrs)

Marketing: Meaning & Definition of Market and Marketing – Classification of Markets-Marketing and selling-Objectives, importance & functions of Marketing – Marketing and Economic Development – Modern Marketing Concept – Market segmentation.

Unit II (15hrs)

Marketing Functions: Marketing Process – Concentration - Dispersion and Equalization - Classification of Marketing Functions - Functions of Exchange – Selling and Buying. Functions of Physical Supply - Transportation and storage. Facilitating Functions: Financing, Risk Bearing, Standardization, and Market Information Promotion.

Unit III (15hrs)

Marketing Mix: Product Mix – Meaning of Product & Product Mix, Expansion and contraction and product Life Cycle. Price Mix - Importance of Price, Pricing Objectives, Kinds of Pricing, Methods of Price Determination.

Unit IV (15hrs)

Channels of distribution – Importance and selection of channels of distribution. Middlemen - Functions and Kinds of Middlemen. Personal Selling and Sales Promotion. Advertising - Importance – Advertising Media - advertising Copy - Advertising and Salesmanship - Qualities of good salesman.

Unit V (15hrs)

Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Qualities, duties & Responsibilities of Marketing Manager. Services Marketing-Meaning – Definition - Concepts and types.

Text books:

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

Reference Books:

1. Principles of Marketing - Philip Kotler.

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Programme: B.Com

Subject Code: 18UCM3C05

Course Title : PART III – CORE 5 - HIGHER FINANCIAL ACCOUNTING

Year : II

Semester : III

_____6_____ Hours / Week

_____4_____ Credits

UNIT – I:

Partnership Accounts – Division of Profits – Fixed and Fluctuating capital – Admission.

UNIT – II:

Retirement – Death - Joint Life Policy – Past Adjustments.

UNIT – III:

Amalgamation and Sale of Firms.

UNIT – IV:

Dissolution – Insolvency of Partner – Rule in Garner Vs Murray – Piecemeal Distribution.

UNIT – V:

Insolvency Accounts of Individuals.

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

Text Books:

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

Reference Books:

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

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

Programme: B.Com

Subject Code: 18UCM3C06

Course Title : PART III – CORE - 6 - PRINCIPLES OF MANAGEMENT

Year : II

Semester: III

___6___ Hours / Week

___4___ Credits

UNIT-I

Definition of Management - Management and Administration – Nature and Scope of Management – Functions of Management – Contribution of F.W. Taylor – Henry Fayol – Peter F. Drucker.

UNIT-II

Planning-Meaning – Nature and Importance of Planning – Planning Process – Methods and Types of Plans – Decision-making.

UNIT-III

Organization – Meaning, Nature and Importance – Process of Organization-Principles of Sound organization – Organization structure - line, Functional and Staff – Span of Control – Organization chart – Departmentation – Delegation and Authority – Centralization and Decentralization – Authority and responsibility.

UNIT-IV

Motivation – Need – Determinants of Behavior – Maslow’s Hierarchy theory of Motivation – Motivation Theories in Management – X, Y and Z Theories.

UNIT-V

Leadership styles – Management by Objectives (MBO) – Management by Exception - Co-ordination – Need and Techniques – Control - Nature and Process of Control – Techniques of Control – PERT, CPM.

Text Books:

1. Business Management – Dinger Pagare.
2. Principles of Management – Kootntz and Odonnel
3. Principles of Management - Dr. G. Venkateshwaran

Reference Books:

1. Principles of Management – Rustom S. Davan.
2. Business Organisation and Management - Y.K Bhusan

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

Programme: B.Com

Subject Code: 18UCM3C07

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

Year : II

Semester: III

___6___ Hours / Week

___3___ Credits

UNIT – I:

Indian contract Act 1872 – Contract – Definition – Obligation and agreement – Nature of contract and classification – Essential of Valid contract – Offer and Acceptance – Consideration – Capacity – Free Consent – Object - Unlawful Agreements – Quasi Contracts.

UNIT – II:

Different modes of Discharging of Contract – Remedies for Breach. Contract of Indemnity and Guarantee – Bailment and Pledge - Rights of Surety – Discharge of Surety – Rights – Rights and Liabilities of Finder of Lost Goods.

UNIT – III:

Indian Partnership Act 1932 – Definition, Types of Partners – Implied Authority of Partners – Firm’s Debts and Private Debts – Rights, Duties and Liabilities of Partners – Dissolution of Partnership Firm.

UNIT – IV:

Sale of Goods Act 1930 – Definition of Sale and Distinction between “Sale and Related Transaction Resembling Sale” – Sale and Agreement to Sell - Sale and Hire Purchase – Sale and Hypothecation - Rules Regarding Passing of Property in Goods – Condition and Warranties – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid seller.

UNIT – V:

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

Text Books:

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

Reference Books:

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

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Programme: B.Com

Subject Code: 18UCM3AL3

Course Title : PART – III – ALLIED – 3 – ECONOMIC ANALYSIS

Year : II

Semester : III

_____6_____ Hours / Week

___5___ Credits

UNIT – I

SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope - Economics Utility – Law of Equi-Marginal Utility – Indifference curve – Approaches of Economic analysis – Methodology of Economics - Objectives of business firms – Profit maximization – Welfare goals – Social Responsibilities of Business.

UNIT – II

THEORY OF CONSUMER BEHAVIOUR: Demand analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's Surplus – Indifference Schedule – Marshall's utility analysis - law of Diminishing Marginal Utility.

UNIT- III

PRODUCTION: 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.

UNIT – IV

PRODUCT PRICING: Market Definition – Types, Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition and Monopoly – Price Discrimination – Price under Monopolistic Competition – Oligopoly - Duopoly.

UNIT– V

FACTOR PRICING: Marginal Productivity theory – Theories of Wages, Rent, Interest and Profit.

Text Books:

1. Business Economics - Dr. S. Sankaran
2. Business Economics - Sundaram, K.P.M and Sundaram

Reference Books:

1. Principles of economics - Seth M.L.

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Programme : B.Com

Subject Code: 18UCM3EP1

Course Title : PART III – ELECTIVE : MS-OFFICE PRACTICAL

Year : II

Semester : III

_____4_____ Hours / Week

_____4_____ Credits

MS – WORD

1. Type a document and Perform the following:
 - a) Font Size, Font style, Line spacing, Page Setup, Background Color.
 - b) Insert Header and Footer.
 - c) Insert Page Number.
 - d) Change the paragraph into two and three Column.
2. Create an Invitation on College Sports day function.
3. Prepare an Interview call letter using mail merge.
4. Prepare the Class time table using Table menu.
5. Prepare the Questionnaire in MS-Word.

MS – EXCEL

1. Given the data and draw various Diagrams.
2. Enter the Semester marks and calculate Total, Average using Auto sum and save the file in “Marks”.
3. Given the data and calculate the Simple Interest.
4. Prepare a Balance Sheet with formula in MS-Excel.
5. Prepare the Product life cycle in MS-Excel.

MS – POWERPOINT

1. Prepare a Power Point Presentation for department inaugural function
2. Design an advertisement
3. Draw an Organizational chart
4. Design your College day invitation using Clip Arts
5. Show a slide show with custom animation (Minimum 3 Slides at a time)

MS – ACCESS

1. Given data and prepare a table using Design view in MS-Access.
2. Given data and prepare a form using Wizard view in MS-Access.
3. Create a database and maintain the address of your classmates with the following constraints:
 - a) Roll number should be primary key
 - b) Name should not be empty
 - c) Maintain at least 10 address
 - d) Recall information according to Name, Place, City, Pin code.

4. Create an item table with the following structure, Item Number, Item Name, Rate, Quantity, Net Price:
 - a) Find the Net price of all the records
 - b) Display only the item no., item name filled list for net price > 10000
 - c) To increase the rate by Rs.100 for all records
 - d) Display only the item no., item name = "Pen"
 - e) Display all the details for item no > 100 and quantity > 50

5. Create a database on students mark list with Name, Subjects and Marks.
 - a) Add at least 10 records
 - b) Sort the names with alphabetical order
 - c) Find the total & average
 - d) Sort it with total > 350
 - e) Sort it with marks > 90 & total > 350

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Programme: B.Com

Subject Code: 18UCM4NM2

**Course Title : PART – IV – NME – 2 – GENERAL COMMERCIAL
KNOWLEDGE**

Year : II

Semester : IV

___2___ Hours / Week

___2___ Credits

UNIT – I

Business – Nature, Meaning, Scope – Objectives – Components of business: Industry and Commerce. Entrepreneurship – Meaning – Types – Qualities of an entrepreneur – Functions of entrepreneur.

UNIT – II

Banking – Definition, Features of banking - Classification of banks - Functions of Modern commercial Banks.

UNIT – III

Tax – Meaning – Features – Objectives of Taxation – Types of tax - Direct Tax and Indirect Tax - Merits and Demerits. Auditing – Definition – Objectives and Scope – Classification of Auditing.

Reference Books:

1. Business Organisation & Management – Y.K.Busan
2. Entrepreneurial Development - Saravanel
3. Indian Banking - Natarajan. S & Parameswaran R.
4. Principles of taxation – Dr.N.P. Srinivasan and M. Periasamy
5. Auditing– B.N.Tandon

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Programme: B.Com

Subject Code: 18UCM4C08

Course Title : PART III – CORE 8 - CORPORATE ACCOUNTING

Year : II

Semester : IV

_____5_____ Hours / Week

_____4_____ Credits

UNIT – I:

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

UNIT – II:

Redemption of Preference Shares and Debentures – Profits prior to incorporation.

UNIT – III:

Preparation and Presentation of Final Accounts – Legal requirements

UNIT – IV:

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

UNIT – V:

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

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

Text Books:

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

Reference Books:

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

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

Programme: B.Com

Subject Code: 18UCM4C09

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

Year : II

Semester: IV

_____5_____ Hours / Week

_____4_____ Credits

UNIT – I:

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

UNIT – II:

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

UNIT – III:

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

UNIT – IV:

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

UNIT – V:

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

Text Books:

1. Principles of Company Law - M.C.Shukla Gulsan
2. Company Law and Secretarial Practice - N.D. Kapoor.
3. Company Law and Secretarial Practice - R. Purushothaman & P.Radhakrishan.

Reference Books:

1. Ravi Puliani & Mahesh Puliani (edited) (2013), Companies Act 2013.
2. Company Law and Secretarial Practice - Patanshetti

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Programme: B.Com

Subject Code: 18UCM4C10

Course Title : PART III – CORE - 10 - BUSINESS COMMUNICATION

Year : II

Semester: IV

_____4_____ Hours / Week

_____4_____ Credits

UNIT-I

Communication – Meaning, Objectives, essentials – Media – Barriers – Need and functions of a business letter – Effective Business letter – language and layout of Business letter – Enquiries and replies.

UNIT – II

Orders and Execution – Credit and Status enquiries – Claims and adjustments – Collection Letters – Sales Letters – Circulars - Banking Correspondence – Insurance Correspondence – Agency Correspondence.

UNIT – III

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

UNIT – IV

Application for appointment – Correspondence of a Company secretary – Letter of allotment – Letter of regret - Drafting of Company Meeting Notices.

UNIT – V

Writing Essays on Topics relating to Commerce, Industry, Banking, etc.

Text Books:

1. Essentials of Business Communication - Rajendra Pal & Korlahalli J.S
2. Effective Business English and Correspondence - Pattan Shetty C.S, & Ramesh.

Reference Books:

1. Modern Business Correspondence - Nagamaiah and Bah

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Programme: B.Com

Subject Code: 18UCM4C11

**Course Title : PART III – CORE - 11 - INTRODUCTION TO
INFORMATION TECHNOLOGY**

Year : II

Semester : IV

___4___ Hours / Week

___3___ Credits

UNIT: I

Introduction to Computers – Characteristics – Importance – Computer applications in various areas of business – General applications of Computers in various fields – Classification of Computers: Analog, Digital, Hybrid Computers – Micro, Mini, Mainframe and Super Computers.

UNIT: II

Generations of Computers - Components of Computer system – Input, Output and Storage devices. Software – Types of Software: System software and Application software.

UNIT: III

Data and Information: Data processing – Kinds, Objectives – Steps of data processing – Data processing applications in business – Methods of data processing: Batch processing, Multi Programming, Online processing, Real time processing and Time sharing concept.

UNIT: IV

Network – Types of Networks: LAN, WAN, MAN and WLAN - Concept of Internet – Services of Internet – Intranet – Features – Advantages – Extranet – Characteristics and Uses.

UNIT: V

Recent trends in Information Technology: Bluetooth Technology – Wifi – DTH – Android applications. Flow Chart – Meaning, Types of Flow Chart: System flowchart and Programming flowchart.

Text Books:

1. Introduction to Information Technology – R.Parameswaran, R.Saravanakumar.
2. Introduction to Information Technology - Alexis and Mathews Leon.

Reference Books:

1. PC Software made simple - R.K. Taxali.

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Programme: B.Com

Subject Code: 18UCM4AL4

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

Year : II

Semester : IV

___ 6 ___ Hours / Week

___ 5 ___ Credits

UNIT-I

Origin of banks - Definition of banking- Features of banking - Classification of banks - Functions of Modern commercial Banks – Credit Creation by commercial Banks.

UNIT-II

Central Bank - Function – Credit Control Measures - Quantitative and Selective Credit Control Measures – Role of RBI in regulating and controlling banks.

UNIT-III

Recent Trends in Indian Banking – Automated Teller Machine – Merchant Banking – Credit Card - E-banking – NEFT, RTGS, IMPS.

UNIT-IV

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

UNIT-V

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

Text Books:

1. Banking Theory Law and practice – Gordan and Natarajan
2. Indian Banking - Natarajan. S & Parameswaran.R
3. Banking law and practice – K.P Kandhasami

Reference Books:

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

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Programme: B.Com

Subject Code: 18UCM4EP2

Course Title : PART III – ELECTIVE: TALLY PRACTICAL

Year : II

Semester : IV

_____4_____ Hours / Week

_____4_____ Credits

List of Program:

- 1. Prepare a Bank Reconciliation Statement**
- 2. Prepare a Final Account**
- 3. Prepare outstanding statement of your customer**
4. Prepare a Purchase book
5. Prepare a Sales book
6. Prepare Ratio Analysis
7. Prepare Fund Flow & Cash Flow Statement
8. Preparation of Budgets
9. Prepare enable a cheque Printing
10. Find out the Interest Calculations

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Programme: B.Com

Subject Code: 18UCM5C12

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

Year : III

Semester : V

_____5_____ Hours / Week

_____4_____ Credits

UNIT – I:

Banking Companies Accounts - Legal requirements – Preparation of Schedule - Profit and Loss – Balance sheet - NPA and Provisions.

UNIT – II:

Insurance Companies Accounts (New format) – Types of Insurance – Life Insurance – Statutory books – Valuation Balance sheet - Revenue Account - Profit & Loss Account - Balance sheet – General Insurance – Revenue Account – Profit & loss Account – Balance sheet.

UNIT – III:

Holding Company Accounts - Meaning and Definition of Holding Companies and Subsidiary Company - Capital Profit or Loss – Revenue Profit or Loss - Minority Interest – Cost of Control or Goodwill – Revaluation of Asset & Liabilities – Preparation of Consolidated Balance Sheet.

UNIT – IV:

Valuation of Shares and Goodwill - Accounting Standards – Text (1, 2, 4, 6)

UNIT – V:

Double Accounts Including Final Statement of Accounts of Electricity Companies - Accounting For Price Level Changes (Theoretical Aspects Only)

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

Text Books:

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

Reference Books:

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

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Programme: B.Com

Subject Code: 18UCM5C13

Course Title : PART III – CORE - 13 - COST ACCOUNTING

Year : III

Semester : V

___5___ Hours / Week

___4___ Credits

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.

UNIT – II:

Materials – Purchasing of Materials, Procedure and Documentation involved in purchasing Requisitioning for Stores - Methods of Valuing Material Issues – FIFO, LIFO, Simple and Weighted Average Methods Only - Maximum, Minimum and Reordering Levels – EOQ – Perpetual Inventory

UNIT – III:

Labour – Systems 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, Normal loss, abnormal loss and gain, Waste, Scrap - Reconciliation of Costs and Financial Accounts.

UNIT – V:

Operating Costing - Contract Costing.

Note: Distribution of Marks For Theory & Problems Shall Be 40% And 60% Respectively.

Text Books:

1. Cost Accounting - Jain & Narang.
2. Cost Accounting - M.C.Shukla & T.S.Grewal.

Reference Books:

1. Cost Accounting - S.P. Iyengar, Sultan Chand & Co
2. Cost Accounting - R.S.N. Pillai & Bagavathi.

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Programme: B.Com

Subject Code: 18UCM5C14

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

Year : III

Semester : V

____5____ Hours / Week

____4____ Credits

UNIT – I:

Provisions of the Income Tax Act, 1961 relating to – Agricultural Income – Assesses – Assessment year – Income – Person – Previous Year – Scope of Total Income – Residential Status – Exempted Incomes (Section –10)

UNIT – II:

Heads of Income – Income from Salary and Computation of Total taxable Salary.

UNIT – III:

Income from House Property – Income from Capital Gains.

UNIT – IV:

Income from Business or Profession – Income from Other Sources.

UNIT – V:

Computation of Taxable Income - Deductions under Chapter -VI A – Section 80C, 80D, 80G and 80U only. Assessment of Individual.

Text Book:

1. Income Tax Law & Practice - U.P.Gaur & D.B.Narang.

Note: Refer relevant assessment year edition

Reference Books:

1. Income Tax law and practice - Dr.Bhagwathi Prasad
2. Income Tax law and practice - Dr.H.C.Mehrotra & Dr.S.P.Goy

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Programme: B.Com

Subject Code: 18UCM5C15

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

Year : III

Semester: V

___5___ Hours / Week

___4___ Credits

UNIT I

Concept of Entrepreneurship – Meaning, definition, characteristics, types and functions - Sickness and survival – Need for training and development – Phases – Special Agencies – Development of women entrepreneurs and rural entrepreneurs.

UNIT II

Industrial Finance: SFCs – SIDCs – SIPCOT – Commercial Banks – Small Industries Development Bank.

UNIT III

Institutional Set up – DICs, SIDCO, NSIC, SISIs, Indian Investment Centre – Khadi and Village Industries Commission.

UNIT IV

Incentives and Subsidies: Subsidized Services – Subsidy for market – Transport Subsidy – Seed Capital Assistance – Taxation Benefits to SSI – Special Facilities for Imports.

UNIT V

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

Text Books:

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

Reference Books:

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

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

Programme: B.Com

Subject Code: 18UCM5C16

Course Title : PART III – CORE - 16 – BUSINESS RESEARCH METHODS

Year : III

Semester : V

___5___ Hours / Week

___4___ Credits

UNIT – I:

Research – Definition, importance – advantages and limitations – The research process – Problem identification – Design of research – Types of design – Sampling process and selection – Sample types – Sample size and sampling errors.

UNIT – II:

Data collection – Methods - Tools – Questionnaires – Interview schedule – Kinds of data – Attitude measurement of scaling techniques – Editing – Coding and Tabulation.

UNIT – III:

Statistical data analysis – Hypothesis – its sources – Formulation and Testing of Hypothesis – Z test, T test – Chi square test. (Problems 50% only)

UNIT – IV:

Interpretation and report writing – Steps in writing reports – Layout of report, types, principles of report writing – Graphical representation of results.

UNIT – V:

Application of research: Product research – Price research – Motivation research – Promotion research – Distribution research – Sales control research – Media research.

Note: 50% of Problems in UNIT – III, remaining UNITS Theory only.

Text Books:

1. Research Methodology – C.R.Kothari
2. Research Methodology – Saravanel

Reference Books:

1. Marketing Research – Grown M.C
2. Marketing Research – Royd and westfall
3. Marketing Research – GreDen Paul and Tall

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Programme: B.Com

Subject Code: 18UCM5IN1/ 18UCM5IN2

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

Year : III

Semester : V

___ 5 ___ Hours / Week

___ 4 ___ Credits

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship training in Auditor office or they can undergo Industrial Training in the fifth semester.

Internship Training:

Internship for a period of 45 days during the semester V and report to be submitted at the same which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

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

Industrial Training:

To enable the students to get practical exposure in the company. Industrial training for a period of 15 days during the semester V and report to be submitted at the same which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

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

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

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Programme: B.Com

Subject Code: 18UCM6C17

Course Title : PART III – CORE - 17 - MANAGEMENT ACCOUNTING

Year : III

Semester : VI

_____5_____ Hours / Week

_____4_____ Credits

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 – Working capital requirements.

UNIT – III:

Fund Flow and Cash Flow Analysis.

UNIT – IV:

Marginal Costing – Cost Volume Profit Analysis and Break Even Analysis – Decision Making.

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.

Text Books:

1. Management Accounting - Dr. R.Ramachandran & Dr. R.Srinivasan.
2. Management Accounting - S.N. Maheswari

Reference Books:

1. Management Accounting – Khan & Jain.
2. Management Accounting - N.P. Srinivasan
3. Management Accounting - R.S.N.Pillai & Bagavathi.

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

Programme: B.Com

Subject Code: 18UCM6C18

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

Year : III

Semester : VI

_____5_____ Hours / Week

_____4_____ Credits

UNIT - I:

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

UNIT - II:

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

UNIT – III:

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

UNIT - IV:

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

UNIT - V:

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

TEXT BOOKS

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

REFERENCE BOOKS:

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

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

Programme: B.Com

Subject Code: 18UCM6C19

Course Title : PART III - CORE 19 - PRINCIPLES OF AUDITING

Year : III

Semester : VI

___5___ Hours / Week

___4___ Credits

UNIT –I:

Definition – General Objectives of Auditing – Advantages and limitations of auditing – Auditing and investigation – Qualifications of an Auditor – Auditors vis-à-vis Errors and frauds.

UNIT – II :

Company Audit – Appointment and removal of Auditors – Rights and duties of Company auditors – Liabilities – Audit of Share Capital and Share transfer.

UNIT – III:

Various types of Audit – Continuous audit – Final audit – Interim audit – Performance Audit - Balance Sheet audit – Advantages of continuous audit – Audit procedure – Audit Program – Audit Note book – Audit working papers – internal control – Internal check-Concept and importance.

UNIT – IV:

Vouching – Vouching of Cash transactions – Trading Transactions – Impersonal Ledger.

UNIT – V:

Verification and Valuation of assets and liabilities – Auditors duty regarding depreciation, reserves and provisions.

Text Books:

1. Principles & Practice of Auditing - Dinker Pagare.
2. Practical Auditing - Tandon.

Reference Books:

1. Principles & Practice of Auditing - D.N. Tripathy
2. Practical Auditing - B.N.Tandon, S.Sudharsanam, S. Sundharababu
3. Principles & Practice of Auditing - Saxena

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Programme: B.Com

Subject Code: 18UCM6C20

Course Title : PART III – CORE 20 – HUMAN RESOURCE MANAGEMENT

Year : III

Semester : VI

___5___ Hours / Week

___4___ Credits

UNIT I

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department – Personnel Policies and Procedures.

UNIT II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

Text Books:

1. Personnel Management and Industrial Relations - Tripathy.
2. Personnel Management and Industrial Relations - Memoria.

Reference Books:

1. Personnel Management and Industrial Relations - Bhagoiwal.
2. Human Resource Management - VSP. Rao.

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

Programme : B.Com

Subject Code: 18UCM6C21

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

Year : III

Semester : VI

_____4_____ Hours / Week

_____4_____ Credits

UNIT – I:

E-Commerce – Meaning Features, Importance and Objectives – Types of E-Commerce – Factors of E-Commerce - The Anatomy of E-Commerce applications - Market forces influencing the I-Way - Components of the I-Way.

UNIT – II:

Consumer oriented Applications – Mercantile process models: Mercantile models from the consumer's perspective – Mercantile model from the merchant's perspective – Supply Chain Management.

UNIT – III:

Electronic Payment System (EPS) - Types of EPS - Digital token based EPS – Smart card based EPS – Credit card based EPS. Electronic Data Interchange (EDI) – EDI applications in business – EDI legal, Security and Privacy issues.

UNIT – IV:

Intra organizational E-Commerce – Workflow Automation and co-ordinations - Customization and Internal Commerce – Types of Digital Documents.

UNIT – V:

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

Text Books:

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

Reference Book:

1. E-Commerce – S.V.Srinivasa Vallabhan

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

Programme: B.Com

Subject Code: 18UCM6CPR

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

Year : III

Semester : VI

___6___ Hours / Week

___5___ Credits

Project Work & Viva-Voce:

It is an individual project work. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the sixth semester allowing scope for the students to gather relevant literature. The research work can be carried at the college. Report to be submitted at the end of the semester which will be evaluated for 100 marks divided as follows:

Internal Evaluation:

Attendance	5 Marks
Observation Note	5 Marks
Model Viva-voce	30 Marks
Total	40 Marks

External Evaluation:

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

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

Programme : B.Sc IT

Course Code: 18UIT4AL4

Course Title: Allied 4: Financial Accounting

Hours / week : 6

Year: II

Semester: IV

Credits : 5

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. Principles of Accountancy – by Jain & Narang(Unit I, II & III)
2. Cost Accounting – by Jain & Narang(Unit IV)
3. Management Accounting – by R.S.N.Pillai and Bhagavathi(Unit V)