

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

**PROGRAMME NAME: B.COM. UNDER CBCS
SCHEME OF EXAMINATION
FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2016-17 BATCH
ONWARDS**

SEMESTER - I

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	15UGC1TA1	I	TAMIL I	6	3	3	25	75	100
02	16UGC1EN1	II	ENGLISH I	6	3	3	25	75	100
03	16UCM1C01	III	Core: PRINCIPLES OF ACCOUNTANCY	6	4	3	25	75	100
04	16UCM1C02	III	Core: BUSINESS ORGANISATION	4	4	3	25	75	100
05	13UCM1AL1	III	ALLIED: Paper - I MATHEMATICS -I	6	5	3	25	75	100
06	15UGC1ENS	IV	ENVIRONMENTAL STUDIES	2	2	2	-	75	75
TOTAL				30	21	6			200

SEMESTER - II

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	15UGC2TA2	I	TAMIL II	6	3	3	25	75	100
02	13UGC2EN2	II	ENGLISH II	6	3	3	25	75	100
03	16UCM2C03	III	Core: FINANCIAL ACCOUNTING	6	4	3	25	75	100
04	16UCM2C04	III	Core: PRINCIPLES OF MARKETING	4	4	3	25	75	100
05	13UCM2AL2	III	ALLIED: Paper-II MATHEMATICS – II	6	5	3	25	75	100
06	16UGC2VAE	IV	VALUE EDUCATION	2	2	2	-	75	75
TOTAL				30	21				200

SEMESTER - III

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	16UCM3C05	III	Core : HIGHER FINANCIAL ACCOUNTING	6	4	3	25	75	100
02	16UCM3C06	III	Core : COST ACCOUNTING	6	4	3	25	75	100
03	16UCM3C07	III	Core :PRINCIPLES OF MANAGEMENT	5	4	3	25	75	100
04	16UCM3C08	III	Core : COMMERCIAL LAW	5	3	3	25	75	100
05	16UCM3AL3	III	ALLIED : ECONOMIC ANALYSIS	6	5	3	25	75	100
06	13UCM3MN1	III	COMMUNICATIVE ENGLISH	2	2				
TOTAL				30	22				500

SEMESTER - IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	16UCM4C09	III	Core : CORPORATE ACCOUNTING	5	4	3	25	75	100
02	16UCM4C10	III	Core : COMPANY LAW AND SECRETARIAL PRACTICE	4	4	3	25	75	100
03	16UCM4C11	III	Core : BUSINESS COMMUNICATION	4	4	3	25	75	100
04	16UCM4C12	III	Core: INTRODUCTION TO INFORMATION TECHNOLOGY	4	3	3	25	75	100
05	16UCM4AL4	III	ALLIED: BANKING THEORY LAW AND PRACTICE	6	5				
06	16UCM4CIT	III	Core : INDUSTRIAL TRAINING	5	4	-	40	60	100
07	13UCM4NM2	III	NME: GRAMMER AND COMMUNICATION	2	2				
TOTAL				30	26				500

SEMESTER - V

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	16UCM5C13	III	Core : HIGHER CORPORATE ACCOUNTING	6	4	3	25	75	100
02	16UCM5C14	III	Core : INCOME TAX LAW AND PRACTICE	6	4	3	25	75	100
03	16UCM5C15	III	Core : ENTREPRENEURIAL DEVELOPMENT	5	4	3	25	75	100
04	16UCM5C16	III	Core : BUSINESS RESEARCH METHODS	4	4	3	25	75	100
05	16UCM5C17	III	Core : E-COMMERCE	5	4	3	25	75	100
06	16UCM5EP1	III	Elective Practical: MS OFFICE LAB	4	4	3	40	60	100
07	15UGC4SPO/ 15UGC4NSS	V	SPORTS/NSS	-	1		25	25	50
TOTAL				30	25	15			600

SEMESTER - VI

S. NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	16UCM6C18	III	Core : MANAGEMENT ACCOUNTING	6	4	3	25	75	100
02	16UCM6C19	III	Core: INDIRECT TAXATION	5	4	3	25	75	100
03	16UCM6C20	III	Core : PRINCIPLES OF AUDITING	5	4	3	25	75	100
04	16UCM6C21	III	Core :HUMAN RESOURCE MANAGEMENT	4	4	3	25	75	100
05	16UCM6EP2	III	Elective: TALLY LAB	4	4	3	40	60	100
05	16UCM6CPR/6INT	III	Core :PROJECT WORK & VIVA-VOCE/INTERNSHIP TRAINING	6	5	-	40	60	100
TOTAL				30	25				600
Total Credit and Total Marks					140	TOTAL	2400		

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SUMMARY

SL. NO	PAPERS CODE	COURSE TITLE	NUMBERS OF PAPERS	TOTAL CREDIT	TOTAL MARKS
1.	Core	Core Papers	23	91	2300
		Total	38	140	2400

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM1C01

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

Year : I

Semester : I

___6___ Hours / Week

___4___ Credits

Objective: On successful completion of this course, the student should have understood Concepts and conventions of Accounting. Basic Accounting framework.

Outcome: To enable the students to learn principles and concepts of Accountancy and to know the accounting standards.

UNIT – I:

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

UNIT – II:

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

UNIT –III:

Bills of Exchange including Accommodation Bills

UNIT – IV:

Consignment and Joint Venture.

UNIT – V:

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

Subject Code: 16UCM1C02

Course Title : PART III – CORE 2 – BUSINESS ORGANISATION

Year : I

Semester : I

_____4_____ Hours / Week

_____4_____ Credits

Objective: On successful completion of this course, the student should have understood Nature and types of business organizations. Process of decision-making

Outcome: To enable the students to learn principles and concepts of Business and to start own business.

UNIT –I

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

UNIT – II

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

UNIT –III

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

UNIT –IV

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

UNIT V

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.

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Programme: B.Com

Subject Code: 16UCM2C03

Course Title : PART III – CORE 3 - FINANCIAL ACCOUNTING

Year : I

Semester : II

___6___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course the student should have Knowledge in the practical applications of accounting.

Outcome: To provide basic knowledge in financial accounting concepts and adopted in business.

UNIT – I

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

UNIT – II

Depreciation: Methods – Reserves and Provisions.

UNIT – III

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

UNIT – IV

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

UNIT – V

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.

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

Programme: B.Com

Subject Code: 16UCM2C04

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

Year : I

Semester : II

___4___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course the student should have Knowledge in intelligent marketing commercializes a product, helps flourish an industry and develops an economy.

Outcome: To enlighten the students in marketing field.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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: 16UCM3C05

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

Year : II

Semester : III

_____6_____ Hours / Week

_____4_____ Credits

Objectives: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

Outcome: To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.

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 and Partnership.

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

TEXT BOOK:

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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Programme: B.Com

Subject Code: 16UCM3C06

Course Title : PART III – CORE - 6 - COST ACCOUNTING

Year : II

Semester : III

___6___ Hours / Week

___4__ Credits

Objectives: After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost.

Outcome: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

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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Subject Code: 16UCM3C07

Course Title : PART III – CORE - 7 - PRINCIPLES OF MANAGEMENT

Year : II

Semester: III

___5___ Hours / Week

___4___ Credits

Objectives: After the successful completion of the course the student should have a through knowledge on the Management process.

Outcome: to enable the students in Techniques that facilitates managerial decision – making.

UNIT-I

Definition of Management - Management and Administration – Nature and Scope of Management – Functions of Management – Contribution of F.W. Talyor – 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 –Span of Control – Organization chart – Departmentation – Delegation and Decentralization – Authority relationship line, Functional and Staff.

UNIT-IV

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

UNIT-V

Leadership styles – MBO – Management by Exception - Co-ordination – Need and Techniques – Control - Nature and Process of Control – Techniques of Control.

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

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Programme: B.Com

Subject Code: 16UCM3C08

Course Title : PART III – CORE - 8 - COMMERCIAL LAW

Year : II

Semester: III

___5___ Hours / Week

___3___ Credits

Objectives: On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

Outcome: To enable the students to understand the fundamentals of law relating to Commercial activities.

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 and Test of Partnership – 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:

Rights and Duties of Common Carriers – Contract of Carriage of goods by sea – Bill of Lading and Charter party – Distinction.

TEXT BOOKS:

1. Elements of Mercantile Law - Kapoor N.D.
- 2 Commercial Law – K.P. Kathiresan & Radha
3. Mercantile Law - Maheswari
4. Business Law - P.C.Thulsian

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Programme: B.Com

Subject Code: 16UCM3AL3

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

Year : II

Semester : III

_____6_____ Hours / Week

___5___ Credits

Objectives: On successful completion of this course, the students know the systematic approach to determining the optimum use of scarce resources.

Outcome: To know the operations of the economy as a whole and decision-making of individuals in households and businesses.

UNIT – I

SCOPE AND METHODOLOGY: Definition of Economics – Nature and Scope of 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 – Analysis 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, Monopoly – Price Discrimination – Price under Monopolistic Competition – Pricing under Oligopoly and 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: 16UCM4C09

Course Title : PART III – CORE 9 - CORPORATE ACCOUNTING

Year : II

Semester : IV

_____5_____ Hours / Week

_____4_____ Credits

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

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

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 BOOK:

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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Programme: B.Com

Subject Code: 16UCM4C10

Course Title : PART III – CORE -10 - COMPANY LAW AND SECRETARIAL PRACTICE

Year : II

Semester: IV

___4___ Hours / Week

___4___ Credits

Objectives: After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.

Outcome: To enlighten the students' knowledge on Companies Act

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.

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: 16UCM4C11

Course Title : PART III – CORE - 11 - BUSINESS COMMUNICATION

Year : II

Semester: IV

____4____ Hours / Week

____4____ Credits

Objectives: After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world

Outcome: To develop the written and oral Business Communication Skills.

UNIT-I

Meaning of Communication – Objectives – 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, and Ramesh.

REFERENCE BOOKS:

1. Modern Business Correspondence - Nagamaiah and Bah

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Subject Code: 16UCM4C12

**Course Title : PART III – CORE - 12 - INTRODUCTION TO
INFORMATION TECHNOLOGY**

Year : II

Semester : IV

___4___ Hours / Week

___3___ Credits

Objectives: the successful completion of the course the student must be able to gain knowledge in computer field.

Outcome: To operate computer in various accounting jobs.

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.

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com

Subject Code: 16UCM4AL4

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

Year : II

Semester : IV

___6___ Hours / Week

___5___ Credits

Objectives: After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Outcome: To enlighten the students' knowledge on Banking Regulation Acts.

UNIT-I

Concept and Functions of Banking – Classification of 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; Privatization of Banks.

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

REFERNCE BOOKS:

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

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

Programme: B.Com

Subject Code: 16UCM4CP1

Course Title : PART III – CORE - INDUSTRIAL TRAINING

Year : II

Semester : IV

___5___ Hours / Week

___4___ Credits

Objectives: To know about the various types of institutions

Outcome: To help the students for place in the job.

Industrial Training:

To enable the students to get practical exposure in the company. Industrial training for a period of 15 days during the semester IV 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: 16UCM5C13

Course Title : PART III – CORE - 13 - HIGHER CORPORATE ACCOUNTING

Year : III

Semester : V

_____6_____ Hours / Week

_____4_____ Credits

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

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

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: 16UCM5C14

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

Year : III

Semester : V

___6___ Hours / Week

___4___ Credits

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

Outcome: To familiarize the students with recent amendments in Income Tax.

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: 16UCM5C15

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

Year : III

Semester: V

___5___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

Outcome: To enable the students to learn the concept of Entrepreneurship and to become new entrepreneur.

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 BOOK :

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

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

Programme: B.Com

Subject Code: 16UCM5C16

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

Year : III

Semester : V

___4___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course, the students will know about the research in different areas in different methods

Outcome: to enable the students to do project work in their own.

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 – Saravanavel

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

Programme : B.Com

Subject Code: 16UCM5C17

Course Title : PART III – CORE - 17 – E-COMMERCE

Year : III

Semester : V

_____5_____ Hours / Week

_____4_____ Credits

Objectives: After the successful completion of the course the student should have a through knowledge online business activities.

Outcome: To know about online purchasing using new technologies.

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 – Advertising on information based – Advertisement on Internet – Online marketing process – Market research.

TEXT BOOK:

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

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

Programme : B.Com

Subject Code: 16UCM5EP1

Course Title : PART III – Elective Practical: MS OFFICE LAB

Year : III

Semester : V

_____4_____ Hours / Week

_____4_____ Credits

Objectives: On successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel.

Outcome: To enable the students to Work in computer in various fields.

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: 16UCM6C18

Course Title : PART III – CORE - 18 - MANAGEMENT ACCOUNTING

Year : III

Semester : VI

_____6___ Hours / Week

_____4___ Credits

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

Outcome: To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

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.

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

Programme: B.Com

Subject Code: 16UCM6C19

Course Title : PART III - CORE - 19 – INDIRECT TAXATION

Year : III

Semester : VI

_____5_____ Hours / Week

_____4_____ Credits

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

Outcome: To familiarize the students with the tax lived on various goods.

UNIT I

Indirect Tax – Meaning, characteristics - Scope – Merits and Demerits of Direct and Indirect Taxes – Difference between Direct and Indirect Tax – Contribution to Government Revenues – Taxation under the Constitution.

UNIT II

VAT: Terms and Definitions – VAT system in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted sales and Zero rated Sales – Penalties – Filing of Returns – Service Tax - Main features.

UNIT III

Central Sales Tax Act 1956 – Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales – Subsequent Sales – Registration – Compulsory Registration – Voluntary registration and Security from Dealer – Registration Procedure.

UNIT IV

Excise Duty – Types – Levy and Collection of Excise Duty - Valuation of Excisable Goods – Powers and duties of officers.

UNIT-V

Customs Duty – Types - Officer Of Customs - Powers to Prohibit Import and Export of Goods - Exemptions from Customs Duty – Advalorem And Specific Duty – Objectives of Imposing Export and Import Duties.

TEXT BOOKS:

1. Business Taxation – T.S.Reddy and Y.Hariprasad Reddy.
2. Indirect Taxation - Dr, Radha, Dr. Parameswaran
3. Indirect Tax Laws and Practice – Dinakar Pagare
4. The Tamil Nadu Value Added Tax - S.Srinivasan

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

Programme: B.Com

Subject Code: 16UCM6C20

Course Title : PART III - CORE 20 - PRINCIPLES OF AUDITING

Year : III

Semester : VI

___5___ Hours / Week

___4___ Credits

Objectives: On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Outcome: To familiarize the students with the practice of Auditing and auditing work done by the auditor.

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

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

Programme: B.Com

Subject Code: 16UCM6C21

Course Title : PART III – CORE 21 – HUMAN RESOURCE MANAGEMENT

Year : III

Semester : VI

___4___ Hours / Week

___4___ Credits

Objectives: After the successful completion of the course the student will know about the personnel management and organizational behavior.

Outcome: To enable the students to know the management policies and decision making.

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 BOOK:

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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Programme: B.Com

Subject Code: 16UCM6CPR /16UCM6INT

**Course Title: PART III - CORE – PROJECT WORK & VIVA-
VOCE/INTERNSHIP TRAINING**

Year : III

Semester : VI

___6___ Hours / Week

___5___ Credits

Objectives: It Enhance the students to do the study in practical.

Outcome: To know about the importance of research.

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 Project Work & Viva Voce in the Sixth semester.

Internship Training:

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

Internal Evaluation:

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

External Evaluation:

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

Project Work & Viva-Voce:

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

Internal Evaluation:

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

External Evaluation:

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

Viva voce will be conducted by external examiner, HoD and faculty members of guiding the Internship Training/project work.

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Programme: B.Com

Subject Code: 16UCM6EP2

Course Title : PART III – ELECTIVE :TALLY (PRACTICAL LIST)

Year : III

Semester : VI

_____4_____ Hours / Week

_____4_____ Credits

Objectives: On successful completion of this course, the student should be able to work efficiently in tally

Outcome: To enable the students to Work in computer with tally.

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

Programme : B.Sc IT

Course Code: 16UIT4AL4

Course Title: Allied 4: Financial Accounting

Hours / week : 6

Year: II

Semester: IV

Credits : 5

COURSE OBJECTIVES:

- Basic Knowledge in Financial Statements
- To Explain the basic concepts and processes in determination of cost of products and services
- To provide the fundamental knowledge and techniques in Management Accounting

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. 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)