

**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

2020-2021 Batch onwards

DEPARTMENT OF COMMERCE

Programme Objectives (Po)

- PO1:** Enable the concept of Commerce through holistic, value based educations, character building and Development of student for their employability.
- PO2:** Enhance to work in the field of accounting, auditing, taxation and financial analyst in various corporate and business firms.
- PO3:** Offering special courses with practical exposures to challenges in Commerce and business organisations.
- PO4:** Facilitate an entrepreneurial skills and Government schemes through MSME.
- PO5:** Contribute to the National and society growth by applying the acquired knowledge in Technical, Computing and Managerial skills.

Programme Outcomes (Po)

- PO1:** Develop ability the accounting concepts, principles and frameworks to communicate effectively to stakeholders.
- PO2:** Knowledge on Accounting, Finance, Banking and Marketing in all the areas of business operations with ethical standards.
- PO3:** Apply the principles, professional ethics, responsibilities and norms the accounting practices.
- PO4:** Incorporate the leadership and problem-solving skills to lead the business organisations.
- PO5:** Understand the modern accounting system in the global contexts to demonstrate the knowledge for sustainable development.

Programme Specific Outcomes (PSO)

- PO1:** Employability is ensured through courses such as principles of management, Business communication, company law and secretarial practice.
- PO2:** Skill development is developed through courses such as MS-Office, Tally and Artha Vidya etc.
- PO3:** Industrial training / Internship Training helps to develop entrepreneurship skill.
- PO4:** 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.
- PO5:** Students will learn ability to develop proactive thinking so as to perform effectively in the dynamic socio-economic and business ecosystem.

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

**PROGRAMME NAME: B.COM. UNDER CBCS
SCHEME OF EXAMINATION
FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2020-2021 BATCH ONWARDS
SCHEME OF EXAMINATION**

SEMESTER - I

S.No.	COURSECODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC1TA1/1HI1	I	TAMIL – I AMUTHA TAMIL / HINDI – I	6	3	2	50	50	100
02	20UGC1EN1	II	ENGLISH I	6	3	2	50	50	100
03	20UCM1C01	III	Core : FUNDAMENTALS OF ACCOUNTING	2	2	2	50	-	50
04	20UCM1C02	III	Core : PRINCIPLES OF ACCOUNTANCY	6	4	2	50	50	100
05	20UCM1C03	III	Core : BUSINESS ORGANISATION	4	4	2	50	50	100
06	20UCM1AL1	III	ALLIED: MATHEMATICS -I	6	5	2	50	50	100
TOTAL				30	21				550

SEMESTER - II

S.No.	COURSECODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC2TA2/2HI2	I	TAMIL – II KAPPIYA TAMIL / HINDI - II	6	3	2	50	50	100
02	20UGC2EN2	II	ENGLISH II	6	3	2	50	50	100
03	20UCM2C04	III	Core: PUBLIC FINANCE	2	2	2	50	-	50
04	20UCM2C05	III	Core : FINANCIAL ACCOUNTING	6	4	2	50	50	100
05	20UCM2C06	III	Core : PRINCIPLES OF MARKETING	4	4	2	50	50	100
06	20UCM2AL2	III	ALLIED 2: ALLIED: MATHEMATICS – II	6	5	2	50	50	100
07	20UGC2ENS	IV	ENVIRONMENTAL STUDIES	-	2	2	-	50	50
TOTAL				30	23				600

SEMESTER - III

S. No.	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCM3C07	III	Core : HIGHER FINANCIAL ACCOUNTING	5	4	2	50	50	100
02	20UCM3C08	III	Core : PRINCIPLES OF MANAGEMENT	5	4	2	50	50	100
03	20UCM3C09	III	Core : COMMERCIAL LAW	4	4	2	50	50	100
04	20UCM3C10	III	Core : BUSINESS COMMUNICATION	4	4	2	50	50	100
05	20UCM3AL3	III	ALLIED : ECONOMIC ANALYSIS	6	5	2	50	50	100
06	20UCM3EP1	III	Elective Practical: MS OFFICE LAB	4	4	2	50	50	100
07	20UCM3NM1 / 20UGC3TB1	IV	NME : GRAMMAR AND COMMUNICATION / BASIC TAMIL-I	2	2	2	--	50	50
TOTAL				30	27				650

SEMESTER - IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCM4C11	III	Core : CORPORATE ACCOUNTING	6	4	2	50	50	100
02	20UCM4C12	III	Core : COMPANY LAW AND SECRETARIAL PRACTICE	6	4	2	50	50	100
03	20UCM4C13	III	Core : INTRODUCTION TO INFORMATION TECHNOLOGY	6	4	2	50	50	100
04	20UCM4AL4	III	ALLIED : BANKING THEORY LAW & PRACTICE	6	5	2	50	50	100
05	20UCM4EP2	III	Elective: TALLY PRACTICAL	4	4	2	50	50	100
06	* / 20UGC4TB2	IV	NME : */ BASIC TAMIL-II	2	2	2	--	50	50
07	20UGC4VAE	IV	VALUE EDUCATION	-	2	2	--	50	50
08	20UGC4 NSS/SPO/YRC	V	Extension Activities - NSS/SPORTS/YRC	-	1	2	25	25	50
TOTAL				30	26				650

SEMESTER - V

S. No.	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCM5C14	III	Core : HIGHER CORPORATE ACCOUNTING	5	4	2	50	50	100
02	20UCM5C15	III	Core : COST ACCOUNTING	5	4	2	50	50	100
03	20UCM5C16	III	Core : INCOME TAX LAW AND PRACTICE	5	4	2	50	50	100
04	20UCM5C17	III	Core : ENTREPRENEURIAL DEVELOPMENT	5	4	2	50	50	100
05	20UCM5C18	III	Core : BUSINESS RESEARCH METHODS	5	4	2	50	50	100
06	20UCM5CIT/ 20UCM5IN1	III	Core : INDUSTRIAL TRAINING / INTERNSHIP TRAINING - I	5	4	-	50	50	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	20UCM6C19	III	Core : MANAGEMENT ACCOUNTING	5	4	2	50	50	100
02	20UCM6C20	III	Core : INDIRECT TAXATION	5	4	2	50	50	100
03	20UCM6C21	III	Core : PRINCIPLES OF AUDITING	5	4	2	50	50	100
04	20UCM6C22	III	Core : HUMAN RESOURCE MANAGEMENT	5	4	2	50	50	100
05	20UCM6C23	III	Core : E-COMMERCE	4	4	2	50	50	100
06	20UCM6CPR/ 20UCM6IN2	III	Core : PROJECT WORK / INTERNSHIP TRAINING - II	6	4	-	50	50	100
TOTAL				30	24				600
Total Credit and Total Marks					145	TOTAL	3650		

SUMMARY

SL. NO	PAPERS CODE	COURSE TITLE	NUMBERS OF PAPERS	TOTAL CREDIT	TOTAL MARKS
1.	Core	Core Papers	25	96	2400
2.	NME	Non Major Elective	02	4	100
3.	Allied	Allied Papers	04	20	400
4.	Elc	Elective	02	8	200
5.	T	Tamil	02	6	200
6.	E	English	02	6	200
7.	ES	Environmental Studies	01	2	50
8.	VE	Value Education	01	2	50
9.	EXT	Extension Activities	01	1	50
		Total	40	145	3650

*** List of Non Major Elective (NME): II**

Course Code	Course Title
20UCC4NM2	Consumer Rights
20UPA4NM2	Entrepreneurship
20USC4NM2	Web Programming Lab (HTML & CSS)
20UIT4NM2	GIMP and 2D Pencil
20UCA4NM2	Data Science and Big data analytics Lab
20UMS4NM2	Quantitative Methods for Competitive Examinations

Programme: B.Com

Course Code: 20UCM1C01

Course Title : PART III – CORE 1 – FUNDAMENTALS OF ACCOUNTING

Hours / Week : 2

Year : I

Semester : I

Credits: 2

Course Objectives:

- ❖ To gain knowledge of basic Accounting terminology in the modern industry.
- ❖ To understand the concept of Book keeping.
- ❖ To acquire the knowledge for preparation of Trial Balance.

Course Outcome:

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

CO No.	CO Statement	Knowledge Level
CO1	Students have the basic knowledge in concepts of Accounting.	K1 & K2
CO2	Students able to understand the fundamentals of accounting concepts and conventions for the purpose of decision making.	K2
CO3	Students have the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I

Introduction to Accounting: Meaning and Definition - Steps of Accounting - Objectives of Accounting - Advantages of Accounting – Branches of Accounting – Methods of Accounting – Basic Accounting Terminologies.

UNIT – II

Book-keeping: Meaning, Book-keeping Vs Accounting - Accounting Concepts and Conventions – Types of Accounts: Personal Account and Impersonal **Account**.

UNIT –III

Accounting Rules - Journal entries – Ledger Accounts – Trial Balance: Meaning, objectives, preparation of trial balance.

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

Books for Study:

1. N.Vinayakam, P.L.Mani&K.L.Nagarajan, *Principles of Accountancy*, S Chand & Company Pvt Ltd Publications , 4th Edition, 2009.
2. S.P.Jain&K.L.Narang, *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019
3. T.S.Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 6th Edition (1 January 2012).

Books for Reference:

1. T.S.Grewal, *Introduction to Accountancy*, S. Chand Publisher, 2016
2. R.L.Gupta and V.K.Gupta, *Financial Accounting* - Sultan Chand & Sons, 8th Revised Edition, Reprint 2019.
3. R.L.Gupta&M.Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 13th Edition, Reprint 2018

E-resources:

1. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
2. <https://www.youtube.com/watch?v=M6R7gEn0m3Q>
3. <https://www.youtube.com/watch?v=8sMTYivuCGI>
4. <https://www.youtube.com/watch?v=1JGVzMz-AMc>

Programme: B.Com

Course Code: 20UCM1C02

Course Title : PART III – CORE 2 – PRINCIPLES OF ACCOUNTANCY

Hours / Week: 6

Year: I

Semester : I

Credits: 4

Course Objectives:

- ❖ To understand the problem solving techniques in subsidiary books.
- ❖ To able for preparation of final accounts.
- ❖ To understand the concepts of bills of exchange.
- ❖ To gain knowledge about accounting treatment of consignment.
- ❖ To know the concept of Royalty Accounts.

Course Outcome:

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

CO No.	CO Statement	Knowledge Level
CO1	Demonstrate knowledge of each step in the various subsidiary books of accounting	K1 & K2
CO2	Students will be able to prepare financial accounts and reason for difference between bank balance as per cash book and pass book.	K2 & K3
CO3	Have a comprehensive knowledge about bills of exchange and accommodation bills.	K2
CO4	Gain expertise in preparation of consignment and joint venture account.	K3
CO5	Acquiring a conceptual knowledge about Royalty account and Average due date.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT –I

Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).

UNIT –II

Bank Reconciliation Statement - Introduction of Final Accounts – Trading Account - Profit and Loss Account - Balance sheet - Preparation of Final Accounts with adjustments.

UNIT – III

Bills of Exchange: Definition, features, advantages and types of bills of exchange including Accommodation Bills.

UNIT – IV

Consignment: Meaning, features, Accounting treatment of consignment - Joint Venture: Meaning, features, Accounting for joint ventures – Distinction between consignment and joint ventures.

UNIT –V

Royalty Accounts: Meaning - Methods of Recoupment - Sub-lease. Average Due Date: Meaning – Determination of Due Date – Calculation of Interest upto Interest on drawings.*

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. N.Vinayakam, P.L.Mani&K.L.Nagarajan, *Principles of Accountancy*, S Chand & Company Pvt Ltd Publications , 4th Edition, 2009.
2. S.P.Jain&K.L.Narang, *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.
3. T.S.Reddy and Moorthy, *Advanced Accounting*, Margham Publications, 6th Edition, 2012

Books for Reference:

1. T.S.Grewal, *Introduction to Accountancy*, S. Chand Publisher, 2016
2. R.L.Gupta and V.K.Gupta, *Financial Accounting* - Sultan Chand & Sons, 8th Revised Edition, Reprint 2019.
3. R.L.Gupta&M.Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 13th Edition, Reprint 2018.

E-resources:

1. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
2. <https://www.youtube.com/watch?v=iKV5AI3mcMk>
3. <https://www.youtube.com/watch?v=k3S1N8u-Qtc>
4. <https://www.youtube.com/watch?v=BYYR9wp2maY>
5. <https://www.youtube.com/watch?v=2M2G6KVnsfk>

Programme: B.Com

Course Code: 20UCM1C03

Course Title : PART III – CORE 3 – BUSINESS ORGANISATION

Hours / Week: 4

Year : I

Semester : I

Credits: 4

Course Objective:

- To Provide Pupils with an understanding of the nature of business activities and the environments
- To Provide Pupils with a knowledge of the theoretical and practical aspects of the operation of the various types of business organizations
- To Develop in pupils an awareness of the changing and integrated nature of business problems and an integrated nature of business problems and an ability to explore and deal these problems
- To Develop in Pupils an understanding of the role of Stock exchanges in the modern world.
- To Develop in Pupils the skill of analysis, synthesis and evaluation in the context of business decisions.

Course outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Identify the role of management and its functions in the company	K1 & K2
CO2	Understand the different management levels and their links	K2
CO3	Analyze the organizational process of the company	K3
CO4	Identify and differentiate the elements of organizational design	K3
CO5	Analyze the implications of globalization in the strategy and global organization of the company	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze

Mapping with Programme Outcomes

	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

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 – Recent development in Stock Exchange. Trade Association – Chamber of Commerce.

UNIT V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Bhushan.Y.K, *Fundamentals of Business organisation and Management*, Sultan Chand & Sons, 20th Edition, Reprint 2016.
2. K.PKathirasan&Dr.Radha, *Business Organization*, Prasanna Publishers & Distributors. 4th Edition, Reprint 2018.

Books for Reference:

1. Shukla.M.C., *Business Organization and Management*, S.Chand Publication, 11th Edition, Reprint 2016
2. Tulsian.P.C., Vishal Pandey, *Business Organization and Management*, Pearson Education Publication, 2nd Edition, Reprint 2015

E-resources:

1. https://www.google.co.in/books/edition/Business_Organisation_and_Management/Ldjh_97MzmIC?hl=en&gbpv=1&pg=PP1&printsec=frontcover
2. <https://www.youtube.com/watch?v=izYAEqWPoLU>
3. <https://www.youtube.com/watch?v=KrcacISG4ek>
4. <https://www.youtube.com/watch?v=zucSaFSXmss>

Programme: B.Com

Course Code: 20UCM2C04

Course Title : PART III – CORE 4 – PUBLIC FINANCE

Hours / Week: 2

Year : I

Semester : II

Credits: 2

Course Objectives:

- ❖ Have knowledge of basic concepts of Public finance.
- ❖ To provide foundation of the public revenues and concept of Tax revenues
- ❖ Acquire the knowledge related to Public expenditure.

Course Outcome:

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

CO No.	CO Statement	Knowledge Level
CO1	Students have the basic knowledge in concepts of Public finance.	K1
CO2	Students able to understand the Public revenue and Tax revenues.	K2
CO3	Develop and understanding the frame work of Public expenditure.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT – I

Public Finance: Meaning, Definition, Scope of public finance – Role of Government in an economy – Public Finance and Private Finance. Deficit Financing: Meaning, Objectives and Kinds of Deficit financing – Effects of Deficit financing – Limits of Deficit financing.

UNIT – II

Public Revenue: Meaning, Sources of Public Revenue: Non-Tax Revenue, Tax Revenue – Canons of Taxation – Characteristics of a Good Tax system – Types of taxes – Tax Revenue of the Government of India – Monetary Policy - Fiscal Policy.

UNIT –III

Public Expenditure: Meaning, Significance of Public Expenditure – Classification of Public Expenditure – Causes for the growth of Public Expenditure in India – Effects of Public Expenditure.

Books for Study:

1. Dr.D.Bose, Dr.S.Ganesan&Dr.A.Marimuthu, *Introduction to Public Finance*, S.Chand Publication, 1stEdition, 2016.
2. Mithani D.M, *Fundamentals of Public Finance*, Vora & Co. publishers, Bombay.

Books for Reference:

1. Sankaran. S, *Fiscal Economics*, MarghamPublication, 2013
2. Seth M.L., *Money, Banking and Public Finance*, Lakshmi Agarwal publishers 2012.

E-resources:

1. www.fincomindia.nic.in
2. www.planningcommission.nic.in
3. Economic surveys
4. https://www.youtube.com/watch?v=MZ5nDB3_C4o
5. https://www.youtube.com/watch?v=95i9_9BM-K0
6. <https://www.youtube.com/watch?v=M5WPrbJVas8>
7. <https://www.youtube.com/watch?v=tvDiUnHwYys>
8. <https://www.youtube.com/watch?v=8TjemOZ1Yuk>

Programme: B.Com

Course Code: 20UCM2C05

Course Title : PART III – CORE 5 - FINANCIAL ACCOUNTING

Hours / Week: 6

Year : I

Semester : II

Credits: 4

Course Objectives

- To understand the concept of accounts of Non Trade Concern.
- To gain the knowledge of Depreciation.
- To gather the techniques of Single Entry System.
- To know about the Branch Accounts & Departmental Accounts.
- To know about the concepts of Hire purchase and Installment systems.

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Identify the need for, and nature of accounting records relating to non-profit organizations	K1
CO2	To understand the concept of depreciation and how to calculate depreciation amounts	K2
CO3	Develop an understanding of the framework of branch accounts and the concepts, principles and procedures that govern how the accounts are prepared	K3
CO4	Understand the meaning of a hire purchase contract and appreciate the importance of cash price for accounting purposes	K2 & K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

UNIT – I

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

UNIT – II

Depreciation: Meaning and Definition – Causes of Depreciation – Methods of depreciation: Straight line method, Written down value method, Annuity method and Sinking fund method – 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.

*** Unit-V is declared as Self-study.**

Books for Study:

1. T.S.Reddy&Dr.A.Moorthy, Advance Accountancy-Volume-I, Margham Publications, 6th Edition, Reprint 2019.
2. S.P.Jain&K.L.Narang, *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.

Books for Reference:

1. R.L.Gupta&M.Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 17th Edition, Reprint 2018.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari, *Advanced Accountancy*, Vikas Publishing House, 11th Edition, Reprint 2018.

E-resources:

1. <https://www.youtube.com/watch?v=LvVCMwlOK1s>
2. <https://www.youtube.com/watch?v=YQkmnaRAwEU>
3. <https://www.youtube.com/watch?v=a70sVAXubl8>
4. <https://www.youtube.com/watch?v=mUHy33I9s8c>

Programme: B.Com

Course Code: 20UCM2C06

Course Title : PART III CORE – 6 - PRINCIPLES OF MARKETING Hours / Week: 4

Year : I Semester : II Credits: 4

Course Objectives:

- To understand how organization identify customers and their wants/needs.
- To understand marketing is carried out by an organization to meet the requirements of domestic and international buyers. Both households and businesses, within the bounds of ethics and the legal environment.
- To apply key frameworks and methods and develop analytical skill to solve marketing problems.
- To provide you with a firm foundation in marketing theory and marketing lexicon.

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	Assess marketing's role in discovering and satisfying consumer's needs, wants and behaviours	K1 & K2
CO2	Utilize environmental scanning to identify opportunities and threats in the marketing environment.	K3
CO3	Examine electronic commerce and interactive marketing and how they create customer value.	K4
CO4	Evaluate the electronic presence of various companies in the marketplace (both locally and globally)	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 - Qualities, duties & Responsibilities of Marketing Manager.

Unit V

Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Services Marketing- Meaning – Definition - Concepts and types - Green Marketing - E-marketing - Environmental Marketing.*

*** Unit-V is declared as Self-study.**

Books for Study:

1. Dr. N. Rajan Nair & Sanjith R, *Marketing* - Sultan Chand and Sons Publications. Reprint 2018.
2. RSN Pillai & Bagavathi, *Marketing* - S Chand & Company Publication, Reprint 2010

Books for Reference:

1. Philip Kotler, *Principles of Marketing*, Pearson Global Edition, 18th edition, 2020.

E-resources:

1. <https://www.yourarticlelibrary.com/marketing/market-definition-and-classification-of-markets/48772>
2. <https://www.brafton.com/blog/content-marketing/functions-of-marketing/>
3. <https://www.investopedia.com/terms/f/four-ps.asp>
4. <https://www.brafton.com/blog/distribution/channels-of-distribution/>
5. <https://accountlearning.com/top-10-problems-faced-in-marketing-agricultural-goods/>

Programme: B.Com

Course Code: 20UCM3C07

Course Title : PART III – CORE 7 - HIGHER FINANCIAL ACCOUNTING

Hours / Week: 5

Year : II

Semester : III

Credits: 4

Course Objectives:

On successful completion of this course the student should have knowledge in the partnership and admission of a partner

The students will know about the retirement of a partners with sharing ratio

This course gives ideas about the amalgamation of the procedure

This course develop the knowledge about the Dissolution of company and insolvency of a partner

The students develop knowledge about the Dissolution of company and insolvency of partner.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the admission of a partnership and ratio calculation of partnership account	K1 & K2
CO2	This course developed ideas about the retirement of a partner with their sharing ratios	K3
CO3	This course provided ideas about the amalgamation and its procedures	K3
CO4	This course revealed about the dissolution of the company and insolvency of a partner	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Rule in Garner Vs Murray – Piecemeal Distribution (Simple Problems only).

UNIT – V:

Insolvency Accounts of Individuals - Insolvency of Partner.*

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Reddy and Moorthy, *AdvancedAccountancy*, Margham Publication, 2019
2. Jain & Narang, *Advanced Accountancy*, Kalyani Publication, January, 2017.

Books for Reference:

1. M.C. Shukla & T.S. Grewal, *Advanced Accountancy*, Sultan Chand Publication, January 2016
2. R.L. Gupta & Radhaswamy, *Advanced Accounting*, Sultan Chand Publication, January 2014
3. S.N. Maheswari. Vikas, *AdvancedAccounting*, Publishing House Pvt-2018

E-resources:

1. <https://ncert.nic.in/ncerts/l/leac103.pdf>
2. <https://www.youtube.com/watch?v=ApkpvozCp8s>
3. <https://www.youtube.com/watch?v=KJ4zbn0XRWY>
4. https://www.youtube.com/watch?v=hE6ObYP2W_Q

Programme: B.Com

Course Code: 20UCM3C08

Course Title : PART III – CORE - 8 - PRINCIPLES OF MANAGEMENT Hours / Week: 5

Year : II

Semester: III

Credits: 4

Course Objectives:

- To provide students with an understanding of the basic principles and functions of management in various functional areas.
- To introduce the basic concepts of management with the emphasis on the management contexts.
- To ensure a complete understanding of the importance of management and organizational thoughts.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought	K1
CO2	Use the skills in planning and decision making in almost all areas of business aiming at achieving the goal of the enterprise.	K1& K2
CO3	Understand the basic theories and principles by which businesses are organized and managed in modern society.	K3
CO4	Classify the different leadership styles and develop their leadership capabilities	K2
CO5	the elements & process of co-ordination and control function that contributes to the achievement of organizational	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	M	M	S	M
CO4	M	M	S	S	S		M	S	S	M	S
CO5	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

UNIT-I

Management: Meaning and Definition - Management and Administration – Nature and Scope of Management – Functions of Management – Contribution of F.W. Talyor – Principles of Henry Fayol – Peter F. Drucker.

UNIT-II

Planning - Meaning – Nature and Importance of Planning – Planning Process – Methods and Types of Plans – Decision-making: Meaning, Characteristics, Steps involved in decision-making.

UNIT-III

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

UNIT-IV

Motivation – Need – Determinants of Behavior – Motivation Theories in Management: Maslow's Hierarchy theory, Herzberg's Motivation theory, Mcgregor's 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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Dinger Pagare. *Business Management* ,Sultan Chand and Sons Publications, 6th Edition, Reprint 2018.
2. Kootntz and Odonnel, *Principles of Management*,Tata McGraw Hill Education, 3th Edition, Reprint 2017.
3. Dr. G. Venkateshwaran, *Principles of Management*,SreeKamalamani Publications ,5th Edition 2018.

Books for Reference:

1. Rustom S. Davan.Principles of Management ,*Vayu Education of India*, 3rd Edition 2018.
2. Y.K Bhusan, *Business Organisation and Management* Sultan Chand and Sons Publications, 15 Edition 2019.

E-resources:

1. https://www.youtube.com/watch?v=RIozYN_rhkA
2. <https://www.youtube.com/watch?v=cYmqzdIIXOI>
3. <https://www.youtube.com/watch?v=pCUs3UKwYpc>
4. <https://www.youtube.com/watch?v=dXHPqYGWlkg>

Programme: B.Com

Course Code: 20UCM3C09

Course Title: PART III – CORE - 9 - COMMERCIAL LAW

Hours / Week: 4

Year : II

Semester: III

Credits: 4

Course Objective:

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

To provide students with an understanding of general principles of law of contract and special contracts

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	To state the law relating to Indian Contract Act and define the concept of contract	K1
CO2	To understand the performance of contract and different modes of discharge of contract, Bailment and Pledge	K2
CO3	To state the law relating to Indian Partnership Act and Rights and duties of partners	K3
CO4	To aware the sale of goods act, Rights and duties of common carriers	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Contract of Agencies – Types of agents – Rights and duties of Agents.*

*** Unit-V is declared as Self-study.**

Books for Study:

1. Kapoor N.D, *Elements of Mercantile Law*, Sultan Chand & Sons Publishers, Thirty Fourth edition, 2014.
2. K.P. Kathiresan& Radha, *Commercial Law*, Prasanna Publishers, 2013.

Books for Reference:

1. Maheswari, *Mercantile Law*, Himalaya Publishing House, 2016.
2. P.C.Thulsian, *Business Law*, McGraw Hill Education, 3rd edition, 2017.

E-resources:

1. <https://legalpaathshala.com/meaning-nature-and-scope-of-contract/>
2. <https://wazzeer.com/blog/legally-valid-contract-essentials/>
3. <https://rccmindore.com/wp-content/uploads/2015/06/B.COM-I-Business-Law.pdf>
4. <https://blog.ipleaders.in/types-partners-partnership-act/>
5. <https://www.slideshare.net/jeshinjose/sale-of-goods-act-1930-27091813>
6. <https://lawhelpbd.com/special-law/common-carrier/>
7. <https://www.srdlawnotes.com/2017/06/kinds-of-agents.html>

Programme: B.Com

Course Code: 20UCM3C10

Course Title : PART III – CORE - 10 - BUSINESS COMMUNICATION Hours / Week: 4

Year : II

Semester: III

Credits: 4

Course Objectives:

- To bring about effective writing skills in commercial world
- To understand the different kinds of business letters and its purpose.
- Acquired knowledge about requirement of different types of correspondence and how to write the same.
- Analyses and preparation of reports & minutes of meeting.

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the principles of effective communication	K1
CO2	This course developed ideas about the different kinds of business letters and its purpose	K2
CO3	This course provided ideas about requirement of different types of correspondence and how to write the same.	K3
CO4	This course revealed about the analyses and preparation of reports & minutes of meeting.	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

UNIT-I

Communication – Meaning, Objectives, essentials – Media – Barriers – Business letter: 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 good 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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. N.S.Raghunathan & Santhanam, *Business Communication*, Margham Publications, 4th Edition, Reprint 2019.
2. Dr.V.K.Jain, Dr.Om Prakash Biyani, *Business Communication*, S.Chand, Revised edition 2015.

Books for Reference:

1. Homai Pradhan & N.S.Pradhan, *Business Communication*, Himalaya Publishing House, 4th Edition, Reprint 2017.
2. Meenakshi Raman & Prakash Singh, *Business Communication*, OUP Publishers, 2012.

E-Resources:

1. <https://www.youtube.com/watch?v=h1fCJM1LMaY>
2. https://www.youtube.com/watch?v=IS_93g3uQ3U
3. <https://www.youtube.com/watch?v=fYRLiyT1Ttk>
4. <https://www.youtube.com/watch?v=hdoEc5if21A>
5. https://www.youtube.com/watch?v=MqYy_Hazv7Us

Programme: B.Com

Course Code: 20UCM3AL3

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

Hours / Week: 6

Year: II

Semester: III

Credits: 5

Course Objectives:

- To understand the scope and importance of business economics.
- This course give knowledge about demand, supply concepts and demand forecasting.
- To understand the law of diminishing marginal utility and indifference curve.
- The students develop knowledge about variable proportion, law of returns to scale, BEP and economies of scale.
- To know about market structure and Price and output determination of different market.

Course Outcome:

CO No.	CO Statement	Knowledge Level
CO1	The students had knowledge about the scope and importance of business economics.	K1
CO2	This course developed ideas about the demand, supply concepts and demand forecasting	K2
CO3	This course provided ideas about the concept of law of diminishing marginal utility and indifference curve.	K3
CO4	This course revealed about variable proportion, law of returns to scale, BEP and economies of scale.	K3
CO5	This course provided ideas about the market structure and Price and output determination of different market.	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 function: 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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Dr. S. Sankaran, *Business Economics*, Margham Publications, 12th Edition, Reprint 2018
2. Dr. Radha, *Business Economics*, Prasanna Publication & Distributors, 1st Edition Reprint 2012.

Books for Reference:

1. Dr. S. Sankaran, *Principles Economics*, MarghamPublication, 9th Edition, Reprint 2002
2. Campbell R. McConnell, Stanley L. Brue, et al, *Economics*, McGraw HillKalyani Publishers, 22nd Edition, Reprint 2021

E-resources:

1. <http://www.ppup.ac.in/download/econtent/pdf/Law%20of%20Equi-marginal%20utility.pdf>
2. <https://www.marketing91.com/what-is-demand-analysis/>
3. <https://www.toppr.com/guides/business-economics/theory-of-consumer-behavior/marginal-utility-analysis/>
<https://www.toppr.com/guides/business-economics-cs/theory-of-consumer-behavior/factors-of-production/>
5. https://kstatelibraries.pressbooks.pub/economicsoffoodandag/chapter/__unknown__-5/

Programme : B.Com

Course Code: 20UCM3EP1

Course Title: PART III – ELECTIVE – 1 MS-OFFICE PRACTICAL

Hours / Week: 4

Year: II

Semester : III

Credits: 4

Course Objectives:

On successful completion of this course, the student should be able to work efficiently in MS-Word, MS-Excel, MS-Power point and MS-Access.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	To apply computer resources Business and Academics.	K1 & K2
CO2	To construct business and academic documents using Microsoft Word.	K3
CO3	To create spreadsheets with formula and graphs using Microsoft Excel.	K3
CO4	To develop presentations containing animation and graphics using Microsoft PowerPoint.	K3
CO5	To integrate Microsoft Access applications in business for creations of database.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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

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. Analyze a data by using Mean, Median and Standard deviation statistical functions 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

Programme: B.Com

Course Code: 20UCM4C11

Course Title : PART III – CORE 11 - CORPORATE ACCOUNTING

Hours / Week: 6

Year : II

Semester: IV

Credits: 4

Course Objectives:

- ❖ To equip the students with accounting methods formatted for the corporate bodies from the time of their inception till their liquidation.
- ❖ Basic knowledge in company accounts.

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance.	K1
CO3	Have a comprehensive knowledge about the latest provisions of the companies act.	K1&K2
CO4	Gain expertise in preparations of final accounts as per the revised schedule VI	K2
CO5	To acquaint students with the legal formats and special items and adjustment pertaining to internal reconstruction, liquidation and share capital	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	M
CO4	S	M	S	S	S		M	S	S	M	S
CO5	S	S	M	M	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

UNIT – I:

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

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Reddy and Moorthy – *Corporate Accounting*, Margham Publications, 6th Edition, Reprint 2019.
2. Jain & Narang. *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.

Books for Reference:

1. M.C. Shukla, T.S. Grewal- *Advance accountancy* Publications S. Chand, 19th Edition 2017.
2. R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 17th Edition, Reprint 2018

E-resources:

1. <https://www.youtube.com/watch?v=O4ajUPoOi-Y>
2. <https://www.youtube.com/watch?v=tJ03LlbQXCw>
3. <https://www.youtube.com/watch?v=PVYrnAedU1M>
4. <https://www.youtube.com/watch?v=ApkpvozCp8s>
5. <https://www.youtube.com/watch?v=IeB5uyBH1w0>

Programme: B.Com

Course Code: 20UCM4C12

Course Title : PART III – CORE - 12 COMPANY LAW AND SECRETARIAL PRACTICE

Hours / Week: 6

Year : II

Semester: IV

Credits: 4

Course Objectives:

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Understand the formation and kinds of companies	K1
CO2	Acquire knowledge on basis documents in a company and various methods of raising of capital	K2
CO3	Have a comprehensive knowledge on memorandum and articles of associations.	K3
CO4	Provide an overview of the rights, duties ,obligations and liabilities of the directors	K4
CO5	Examine the provisions of companies act relating to meetings, resolutions and company management	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I:

History of Company law in India - 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 – Meaning and Definition - Qualification – Appointment – Duties and responsibilities.

UNIT – V:

Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Resolution – Proxy - Quorum – Minutes of Board meeting – Corporate Social Responsibility (CSR). *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Gogna P.P.S A, *Textbook of Company Law*, Sultan Chand & Sons, 10th Revised Ed 2013.
2. N.D.Kapoor, *Company Law*, Sultan Chand & Sons, Revised Edition, 2014.

Books for Reference:

1. Bahi J.C, *Secretarial Practice in India practices*, N.M.Tripathi (p) Ltd , 2016.
2. Ravi Puliani& Mahesh Puliani, *Companies Act, 2013 (As amended by the Companies Amendment Act 2015)* Jain Book agency, 23rd edition, 2016.

E-resources:

1. https://gurukpo.com/Content/B.Com/Company_law_&_Sec._Practice.pdf
2. <http://vskub.ac.in/wp-content/uploads/2020/04/Notes-4.5.1.pdf>
3. <https://www.youtube.com/watch?v=pGoZNB6F1fs>
4. <https://www.youtube.com/watch?v=tfcvEXPRdl0>
5. <https://www.youtube.com/watch?v=WGpaZlhyIio>

Programme : B.Com

Course Code: 20UCM4C13

Course Title : PART III – CORE - 13 - INTRODUCTION TO INFORMATION TECHNOLOGY

Hours / Week: 6

Year : II

Semester : IV

Credits: 4

Course Objectives:

- Basic Knowledge in Information Technology
- To Explain the basic concepts and processes in various components of computer
- To provide the fundamental knowledge and techniques in Data Processing Techniques
- Acquire Knowledge in Networking frameworks
- Ability to understand about the Recent trends in Information Technology

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	To understand the basic things in Information Technology	K1
CO2	Ability to know about the computer knowledge in various component levels	K1
CO3	Preparing for the Database information through Data Processing concepts	K2
CO4	Ability to understand about the basic Networking Features	K2
CO5	To understand the ideas in recent technological field from computers	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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: Meaning, Features, Advantages - Extranet: Meaning – 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 Program flowchart. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. R.Parneswaran, R.Saravanakumar, *Introduction to Information Technology*, S. Chand & Company Ltd., First edition 2010
2. Alexis and Mathews Leon, *Fundamentals of Information Technology*, Second edition, 2009.

Books for Reference:

1. G. Manjunath, *Computer Basics*, Vasan Publications, 2010.
2. Madhulika Jain, Shashank Jain & Satish Jain, *PC Software made simple*, BPB Publications, 2002.

E-Resources:

1. <https://www.tutorialspoint.com>
2. <https://byjus.com/govt-exams/computer-components/>
3. <https://www.simplilearn.com/what-is-data-processing-article>
4. <https://www.javatpoint.com/types-of-computer-network>
5. <https://www.conceptdraw.com/How-To-Guide/flowchart-types>
6. <https://www.youtube.com/watch?v=avV8amV511g&t=68s>
7. https://www.youtube.com/watch?v=RQ98_ksHwgY

Programme: B.Com

Course Code: 20UCM4AL4

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

Hours / Week: 6

Year : II

Semester : IV

Credits: 5

Course Objectives:

- ❖ To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field.
- ❖ To acquire specialized knowledge of law and practice relating to Banking.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of banking	K1 & K2
CO2	Illustrate the various electronic payment methods	K2
CO3	Classify and Demonstrate the types of deposit, cheques, loans and advances	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Mobile banking - Paypal.

UNIT-IV

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

UNIT-V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. K. Natarajan E. Gordon - *Banking Theory, Law And Practice Paperback* - Himalaya Publishing House Publications, 1st Edition, Reprint 2017
2. P.N.Varshney - *Banking Law And Practice* - Sultan Chand - 2nd Edition, Reprint 2017.
3. R.K Bangia – *Banking Law & Negotiable Instruments*- Allahabad Law Agency Publications, 1st Edition, Reprint 2015

Books for Reference:

1. R Parameswaran , S Natarajan – *Indian Banking* - S Chand, 2nd Edition, Reprint 2013
2. S.K. Maheshwari & S.N. Maheshwari - *Banking law and Practice* – Kalyani Publishers, - 11th Edition, Reprint 2014.

E-resources:

1. <https://bbamantra.com/bank-banking-meaning-characteristics-types-banks/>
2. <https://www.srdlawnotes.com/2018/03/commercial-bank-primary-secondary-and.html>
3. <https://www.slideshare.net/neerajgarwal/central-bank-93695449>
4. <https://www.mbainfoline.com/Articles%20on%20Management/Recent%20Trends%20in%20Banking.htm>
5. <https://www.vakilno1.com/legal-faq/dishonour-of-cheque-section-138-of-the-negotiable-instruments-act.html>
6. <https://ambitiousbaba.com/different-modes-of-charging-securities/>

Programme: B.Com

Course Code: 20UCM4EP2

Course Title : PART III – ELECTIVE-2 TALLY PRACTICAL

Hours / Week: 4

Year : II

Semester : IV

Credits: 4

Course Objectives:

- ❖ To gain knowledge to work with well-known accounting software.
- ❖ To execute basic accounting concepts and principles using tally.
- ❖ To develop various concepts pertaining to formation of company & creation of different accounts under Tally.
- ❖ To evaluate and enhance the skills with pre employability tests.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Work with well-known accounting software	K1 & K2
CO2	Execute basic accounting concepts and principles.	K3
CO3	Determine the basic accounts and the usage of Tally for accounting purpose.	K3
CO4	Develop various concepts pertaining to formation of company & creation of different accounts under Tally.	K3
CO5	Evaluated and enhanced the skills with pre employability tests.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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

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.Com

Course Code: 20UCM5C14

Course Title : PART III – CORE - 14 - HIGHER CORPORATE ACCOUNTING

Hours / Week: 5

Year : III

Semester : V

Credits: 4

Course Objectives:

- ❖ To make aware of the Banking regulation Act and schedules.
- ❖ To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies.
- ❖ To lay a special emphasis on Double Accounts and Inflation Accounting
- ❖ Basic knowledge in Accounting Standards, Valuation of Goodwill and Shares

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K1 & K2
CO2	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K2
CO3	Understand the corporate practice in valuing shares and goodwill.	K3
CO4	Apply the latest provisions relating to Accounting Standards and Inflation accounting	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S

S-Strong; M-Medium; L-Low

UNIT – I:

Banking Companies Accounts - Legal requirements – Preparation of Schedule -Profit and Loss – Balance sheet – Non-Performing Assets – Provision for NPA.

UNIT – II:

Insurance Companies Accounts (New format) – Types of Insurance – Life Insurance – Accounts for life insurance business: 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 - Cost of Control or Goodwill - Minority Interest – Revaluation of Asset & Liabilities – Preparation of Consolidated Balance Sheet. (Excluding inter-company holdings)

UNIT – IV:

Valuation of Goodwill and Shares: Goodwill – Meaning, need, factors, methods. Shares – Meaning, Need, Factors, methods. Accounting Standards: Meaning, objectives, need and significance. Accounting standards in India – Formation – Scope. (AS-1, AS-2 AS-4 and AS-6 only).

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.

*** Unit-V is declared as Self-study.**

Books for Study:

1. T.S.Reddy&Dr.A.Moorthy, *Corporate Accounting*, Margham Publications, 6th Edition, Reprint 2019.
2. S.P.Jain&K.L.Narang, *Advanced Accountancy*, Kalyani Publisher, 22nd Edition, Reprint 2019.

Books for Reference:

1. R.L.Gupta&M.Radhaswamy, *Advanced Accountancy*, Sultan Chand & Sons, 17th Edition, Reprint 2018.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari, *Advanced Accountancy*, Vikas Publishing House, 11th Edition, Reprint 2018.

E-resources:

1. <http://studymaterial.unipune.ac.in:8080/jspui/bitstream/123456789/7329/1/FINAL%20ACCO%20UNTS%20OF%20BANKING%20COMPANIES.pdf>
2. <https://www.youtube.com/watch?v=zAhrDpe8c3I>
3. <https://www.youtube.com/watch?v=jdKiWw7ju84>
4. <https://www.youtube.com/watch?v=DiXSMLCqmvM>

Programme: B.Com

Course Code: 20UCM5C15

Course Title : PART III – CORE - 15 - COST ACCOUNTING

Hours / Week: 5

Year : III

Semester : V

Credits: 4

Course Objectives:

- ❖ To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components.
- ❖ To Explain the basic concepts and processes in determination of cost of products and services
- ❖ To facilitate managerial decision making process

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of Cost Accounting	K1
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 - Levels of consumption - Maximum, Minimum and Reordering Levels – Economic Order Quantity (EOQ) – Perpetual Inventory method.

UNIT – III:

Labour wage payment: Meaning, Idle Time, Normal idle time, Control over idle time – Causes of labour turnover – Methods of wage payment – Time rate system, Piece rate system and Incentive schemes (Halsey and Rowan premium bonus plans only).

UNIT – IV:

Overhead: Meaning – Classification of Overhead – Allocation and Apportionment of Overhead – Primary distribution - Secondary distribution under direct redistribution method, repeated distribution method and simultaneous equation method. Process Costing: Features of Process Costing – Process Losses, Normal loss, abnormal loss and gain, Waste, Scrap (Excluding inter process profits)

UNIT – V:

Operating Costing - Contract Costing: Meaning features – Accounting procedures - Reconciliation of Costs and Financial Accounts. *

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. Jain & Narang, *Cost Accounting*, Kalyani Publishers, 2019.
2. M.C. Shukla & T.S. Grewal, *Cost Accounting*, S Chand & Company Publisher, 2007.

Books for Reference:

1. S.P. Iyengar, Sultan Chand & Co, *Cost Accounting*, S Chand & Company Publisher, 2007.
2. R.S.N. Pillai & Bagavathi, *Cost Accounting*, S Chand Publishing, 7th edition 2010.

E-resources:

1. <https://efinancemanagement.com/financial-accounting/cost-vs-management-accounting>
2. <https://www.economicdiscussion.net/cost/elements-of-cost-in-cost-accounting/31700>
3. <https://learn.financestrategists.com/explanation/cost-accounting/material-costing/purchasing-of-materials/>
4. <https://www.yourarticlelibrary.com/cost-accounting/cost/cost-price-methods-to-value-materials-issued-7-methods/55320>
5. <https://www.economicdiscussion.net/labour/top-3-methods-of-wage-payment-production-economics-2/29320>

Programme: B.Com

Course Code: 20UCM5C16

Course Title : PART III - CORE – 16 – INCOME TAX LAW AND PRACTICE

Hours / Week: 5

Year : III

Semester : V

Credits: 4

Course Objectives:

- ❖ Basic knowledge in accountancy and tax related concepts
- ❖ To state the laws relating to income tax and procedures
- ❖ To equip the students with revised provisions of The Income Tax Act of 1961.
- ❖ To lay down a foundation for computing gross total income, rebate and the total tax liability of an individual.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K1 &K2
CO2	Understand the total taxable income of an Assessee	K3
CO3	Apply and practice the computation of total income	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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. *

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. U.P.Gaur&D.B.Narang, *Income Tax Law & Practice*, Kalyani Publishers.
Note: Refer relevant assessment year edition

Books for Reference:

1. Dr.Bhagwathi Prasad, *Income Tax law and practice*, New Age International Publication
2. Dr.H.C.Mehrotra&Dr.S.P.Goy, *Income Tax law and practice*, Sahitya Bhawan Publications

E-Resource:

1. <https://taxguru.in/income-tax/scope-total-income-section-5-income-tax-act-1961.html>
2. <https://www.youtube.com/watch?v=LOY8wVV31kg>
3. <https://www.youtube.com/watch?v=A7YhYD5ejgU>
4. <https://www.youtube.com/watch?v=oAXCPU3sfk>
5. <https://taxguru.in/income-tax/income-tax-rates-financial-year-2021-22-ay-2022-23.html>

Programme: B.Com

Course Code: 20UCM5C17

Course Title : PART III –CORE - 17 – ENTREPRENEURIAL DEVELOPMENT

Hours / Week: 5

Year : III

Semester: V

Credits: 4

Course Objectives:

- ❖ Understanding the dynamic role of entrepreneurship and small businesses
- ❖ To impart knowledge and skills needed to become an entrepreneur
- ❖ To motivate young people to set up own ventures and contribute to national economic development
- ❖ Knowledge in the finance institution, project report incentives and subsidies

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Understand the concept, origin and growth of entrepreneurship	K1 & K2
CO2	Examine the various governmental and non-governmental support offered to the entrepreneurs	K3
CO3	Understand the business plan and process of starting a new venture	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT I

Entrepreneur: Meaning, features, types – Qualities of an entrepreneur – functions of entrepreneur. Entrepreneurship: Meaning, definition, characteristics, types and functions - Success 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 – Micro, Small and Medium Enterprises Development (MSME).

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 Import and Export.

UNIT V

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. P. Saravanavel, *Entrepreneurial Development*, Margham Publication, 2020.
2. C.B. Gupta and Srinivasan, *Entrepreneurial Development*, Sultan Chand and Sons, 2020

Books for Reference:

1. S.S.Khanka, *Entrepreneurial Development*, S Chand & Company, Reprint 2016,
2. S.G.Bhanushali, *Entrepreneurial Development*, Himalaya Publishing House, 2009

E-resources:

1. <https://byjus.com/commerce/what-is-entrepreneurship/>
2. <https://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
3. <https://www.yourarticlelibrary.com/india-2/industrial-finance/industrial-finance-in-india-an-overview/62922>
4. <https://www.businessmanagementideas.com/industries/small-scale-industries/institutions-supporting-small-scale-industries-in-india/19913>
5. <https://www.lendingkart.com/blog/what-is-subsidy/>
6. <http://cms.gcgl.ac.in/attachments/article/103/Project%20Formulation.pdf>

Programme: B.Com

Course Code: 20UCM5C18

Course Title : PART III – CORE - 18 – BUSINESS RESEARCH METHODS

Hours / Week: 5

Year : III

Semester : V

Credits: 4

Course Objectives:

- ❖ To develop understanding of the basic framework of research process.
- ❖ To develop an understanding of various research design and techniques.
- ❖ Understand some basic concepts of research and its methodologies.
- ❖ To write research reports and thesis.

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Apply a range of quantitative and qualitative research techniques to business.	K1 & K2
CO2	Demonstrate knowledge and understanding of data analysis and interpretation in research process.	K2
CO3	Students should be able to identify the overall process of designing a research study from its inception to its report.	K3&K4
CO4	Students should be familiar with good practice in conducting a quantitative interview and observation.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Criteria for good research report – footnote - bibliography.

UNIT – V:

Application of research: Product research – Price research – Motivation research – Promotion research – Distribution research – Sales control research – Media research – Ethics in Research. *

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

*** Unit-V is declared as Self-study.**

Books for Study:

1. C.R.Kothari, *Research Methodology*, 2th Edition, Reprint 2021
2. Saravanavel, *Research Methodology*, Kitab Mahal Publications, Reprint 2018

Books for Reference:

1. Matthew Harrison -*Marketing Research* Publisher Kogan Page, 3rd Edition 2016
2. Naresh K. Malhotra and SatyabhusanDas.-*Marketing Research*, Publisher Pearson Education, Seventh Edition 2019
3. McGraw-Hill- *Marketing research*, Fourth Edition 2019

E-resources:

1. <https://www.youtube.com/watch?v=ZUKeDG2vCxg&list=PLt14uy3H-Y-6T8UaDnLITjBR1jFIpn5nZ>
2. https://www.youtube.com/watch?v=yOU_s0xzc-Y
3. <https://www.youtube.com/watch?v=f53nXHoMXx4>

Programme: B.Com

Course Code: 20UCM5IT1/ 20UCM5IN1

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

Hours / Week: 5

Year : III

Semester : V

Credits: 4

Course Objectives:

- ❖ To establish knowledge about companies act and to acquire basic concept of Industrial relations.
- ❖ To identify the role of labour administration in dispute settlement.
- ❖ Expose the student to the environment and expectations of performance and part of accountants.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Outlines and examines the industrial relation concept, roll and functional requirements.	K1
CO2	Find solutions to industrial relation problems based on research and assessment of current Practice.	K2
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship training - I 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/Internship training - I.

Programme: B.Com

Course Code: 20UCM6C19

Course Title : PART III – CORE - 19 - MANAGEMENT ACCOUNTING Hours / Week: 5

Year : III

Semester : VI

Credits: 4

Course Objectives:

- ❖ To provide the fundamental knowledge and techniques in Management Accounting.
- ❖ Basic Knowledge in Financial Statements.
- ❖ To apply the tools and techniques used to plan, control and make decisions
- ❖ To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Find and Apply tools and techniques used to plan, control and make decision.	K1
CO2	Illustrate and Build the knowledge of break-even analysis and profit maximization	K2
CO3	Prepare budgets and demonstrate budget control techniques	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT – I:

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

UNIT – II:

Analysis and Interpretation of Financial Statements – Ratio Analysis – Meaning – Advantages – limitations – Types of Ratios: liquidity - turnover and profitability ratios – Working capital requirements.

UNIT – III:

Fund Flow statement: meaning - uses and limitations of fund flow statement – Preparation of a fund flow statement. Cash Flow statement: meaning – objectives – utilities and limitations of cash flow statement – Preparation of a cash flow statement.

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. *

Note: Distribution of Marks for Theory and Problems shall be 40% and 60% respectively.

*** Unit-V is declared as Self-study.**

Books for Study:

1. Sharma R.K, Sashi K.gupta ,Neeti Gupta, Management Accounting- Kalyani Publications, 4th Edition, Reprint 2016.
2. R.S.N.Pillai&Bagavathi *Management Accounting*, S.CHAND, Revised Edition 2017

Books for Reference:

1. Jain&Narang ,Cost and Management Accounting, Kalyani Publishers,2019.22 nd Edition
2. Dr S N Maheswari *Management Accounting*, Sultan Chand and Sons, 19th Edition, Reprint 2019

E-resources:

1. <https://www.youtube.com/watch?v=ByJZiT95k8Y>
2. <https://www.youtube.com/watch?v=MT7yS3k9yh0>
3. <https://www.youtube.com/watch?v=tX6YyKpShjU>
4. <https://www.youtube.com/watch?v=FTA3oVfnvYY>
5. <https://www.youtube.com/watch?v=Q1paC-vt3-A>

Programme: B.Com

Course Code: 20UCM6C20

Course Title : PART III - CORE - 20 – INDIRECT TAXATION

Hours / Week: 5

Year : III

Semester : VI

Credits: 4

Course Objectives:

- ❖ To provide an in depth knowledge of the various provisions of indirect taxation.
- ❖ To gain knowledge on the principles and provisions relating to customs duty and GST in India
- ❖ To identify situations where input tax credit is available

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Understanding basic principles underlying the indirect taxation statutes	K1
CO2	On successful completion of this course, the students gain an effective understanding of the latest GST law	K2
CO3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K3
CO4	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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 – Reverse charge mechanism (RCM) – E-way bill – E-invoice.

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. *

*** Unit-V is declared as Self-study.**

Books for Study:

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.
3. Dr.Radha and Dr.Pameswaran, “Indirect Taxation” Prasanna Publishers, Chennai, 2013.

Books for Reference:

1. S.S. Gupta (2017) – GST – Laws and Practice, Taxman’s Publications, New Delhi.
2. V. Balachandran - “Indirect Taxation” Sultan Chand &Kalyani Publishers.
3. R. Radhakrishnan - “ Indirect Taxation”, Kalyani Publishers, 2013
4. CA.RohiniAggarawal, Dr.Neelam Goel - “Goods and Service Tax and customs law”, Sultan Chand Publishers

E-resources:

1. <https://www.youtube.com/watch?v=ftvEKudnTbc>
2. <https://www.youtube.com/watch?v=ZMCiqHHoABQ>
3. <https://www.youtube.com/watch?v=wGYM6UxxjNk>

Programme: B.Com

Course Code: 20UCM6C21

Course Title : PART III - CORE 21 - PRINCIPLES OF AUDITING

Hours / Week: 5

Year : III

Semester : VI

Credits: 4

Course Objectives:

- ❖ To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts.
- ❖ To gain a fair working knowledge in the areas of internal check in practice in various organizations.
- ❖ To ensure a complete understanding of the importance of vouching of Financial Statements.

Course Outcomes

CO No.	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CO2	The steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

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, Vouching of bank transactions – Trading Transactions – Impersonal Ledger – general ledger – customer ledger – supply ledger.

UNIT – V:

Verification and Valuation of assets and liabilities – Depreciation, Reserves and Provisions - Auditors duty regarding depreciation, reserves and provisions. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. DinkarPagare Principles and Practice of Auditing Sultan Chand & Sons, New Delhi Edition Thirteenth Edition: 2020
2. R.G. Saxena Principles and Practice of Auditing Himalaya Publishing House Seventh Revised and Enlarged Edition: 2018

Books for Reference:

1. Tandon.B.N, Sudharsanam and Sundara bahu. A Hand Book of Practical Auditing S.Chand & Company Ltd. Edition, 2016
2. Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant Auditing Theory and practice Kalyani Publishers Edition: 13th, 2014

E-resources:

1. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
2. <https://youtu.be/tVN2-dDUF4A>
3. <https://www.youtube.com/watch?v=DFA3ixiG8ek>
4. https://www.youtube.com/watch?v=Jx_RQ9Fh2IE
5. <https://www.youtube.com/watch?v=Gtl7N6HcNgw>

Programme: B.Com

Course Code: 20UCM6C22

Course Title: PART III – CORE 22 – HUMAN RESOURCE MANAGEMENT

Hours / Week: 5

Year : III

Semester : VI

Credits: 4

Course Objectives:

- ❖ To emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently.
- ❖ To developing effective coordination and communication within the organization.
- ❖ To dedicate time to finding the right staff and developing their skills base.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration.	K1 &K2
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development.	K2
CO3	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations.	K2&K3

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

UNIT I

Human Resource Management - meaning, nature, scope and objective – Functions of HRM - 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 – Stress Management. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. P.C.Tripathy, *Personnel Management and Industrial Relations*, Sultan Chand & Sons Publishing, Twenty Second edition (1 January 2013).
2. C.B.Memoria, *Personnel Management and Industrial Relations*, Himalaya Publishing House, (1 January 2011).

Books for Reference:

1. Bhagoiwal T. N, *Personnel Management and Industrial Relations*, Agra: Sahitya Bhavan Published, (2001).
2. VSP. Rao, *Human Resource Management*, Taxmann Publications Pvt. Ltd, 2nd edition (18 August 2020).

E-resources:

1. Human Resource Management - <https://www.yourarticlelibrary.com/hrm/human-resource-management-meaning-objectives-scope-and-functions/35229>
2. Job analysis - <https://www.economicdiscussion.net/human-resource-management/job-analysis-in-hrm/31863>
3. Performance appraisal - <https://www.investopedia.com/what-is-a-performance-appraisal-4586834>
4. Wages and Salary administration - <https://www.economicdiscussion.net/wages/wage-system/wage-and-salary-administration/32097>
5. Industrial relations - <https://www.economicdiscussion.net/industries/industrial-relations/32249>

Programme : B.Com

Course Code: 20UCM6C23

Course Title : PART III – CORE - 23 – E-COMMERCE

Hours / Week: 4

Year : III

Semester: VI

Credits: 4

Course Objectives:

- ❖ To establish knowledge about computers and to acquaint the basic concepts of e-Commerce.
- ❖ To instill idea of convergence of business relationship through recent technologies.
- ❖ To identify, define and differentiate the various modes of electronic commerce.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	The students can learn why information systems are so important today for business and management.	K1
CO2	Evaluate the role of the major types of information systems in a business environment and their relationship to each other.	K2
CO3	Assess the impact of the Internet and Internet technology on business-electronic commerce and electronic business.	K3
CO4	Identify the major management challenges to building and using information systems and learn Intra organizational E-Commerce	K3
CO5	Learn the core activities in the systems development process in e-commerce	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S
CO4	M	M	S	S	S		M	S	S	M	S
CO5	S	M	M	S	S		S	M	M	S	S

S-Strong; M-Medium; L-Low

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. *

*** Unit-V is declared as Self-study.**

Books for Study:

1. Ravi Kalakota - Frontiers of Electronic Commerce -. Pearson Education India Publications, 1st Edition, Reprint 2002
2. Martin Kutz- Introduction to E-Commerce, 1st Edition, Reprint 2006
3. Dr. K. Abirami Devi and Dr. M. Alagammai–E – Commerce - Margham Publications, 5th Edition, Reprint 2015

Book for Reference:

1. Janice Reynolds - The Complete E-Commerce Book - CRC Press publications, 2nd Edition, Reprint 2004
2. P. T. S. J. Joseph- E-Commerce – PHI Publications, - 2nd Edition, Reprint 2012

E-resources:

1. <http://www.iimchyderabad.com/Material/EcomI.pdf>
2. <http://www.iimchyderabad.com/Material/EcomIII.pdf>
3. <http://www.dspmuranchi.ac.in/pdf/Blog/e-%20business%20Unit-III,%20%202020.pdf>
4. <https://www.sakshieducation.com/Story.aspx?nid=105669>
5. <https://lapaas.com/internet-marketing-and-its-types-6-step-process-to-start/#c>
6. <http://cruiserselite.co.in/downloads/btech/materials/second%20sem/4/e-com/UNIT-6.pdf>

Programme: B.Com

Course Code: 20UCM6CPR/ 20UCM6IN2

Course Title : PART III – CORE - PROJECT WORK/ INTERNSHIP TRAINING – II

Hours / Week: 6

Year : III

Semester : VI

Credits: 4

Course Objectives:

- It Enhance the students to do the study in practical exposure in the research field.
- To find the statement of Problem and set the objectives of the study.
- Expose the student to the environment and expectations of performance and part of accountants.

Course Outcome:

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

CO No.	CO Statement	Knowledge Level
CO1	Understand the various areas related research and solutions.	K1
CO2	Find the solutions based on the Analysis and Interpretation from the statement of problem in the research work.	K2 & K4
CO3	Understanding of the Audit Programme and the steps involved in auditing of various accounts.	K3 & K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 - Analyze

Mapping with Programme Outcomes

	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	M	S	S		S	S	M	S	S

S-Strong; M-Medium; L-Low

To enable the students to get practical exposure in the field of Auditing, they are provided freedom to select either Internship training - II 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 - II/project work.

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

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

Programme: B.Com

Subject Code: 18UCM4NM2

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

KNOWLEDGE

Year : II

Semester : IV

___ 2 ___ Hours / Week

___ 2 ___ Credits

Course Objectives:

- ❖ To Provide Pupils with an understanding of the nature of business activities and the environments and impart knowledge and skills needed to become an entrepreneur
- ❖ To understand the legal procedures formulated under Banking Regulation Act.
- ❖ To state the laws relating to income tax procedures and indirect tax and understand the basic concepts of auditing.

Course Outcomes

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

CO Number	CO Statement
CO1	Identify the role of management and its functions in the company, Understand the concept, origin and growth of entrepreneurship.
CO2	Understand and explain the conceptual framework of banking
CO3	Examine the basic concepts of schedule of rates of tax, tax liability,

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 - Saravanavel
3. Indian Banking - Natarajan. S & Parameswaran R.
4. Principles of taxation – Dr.N.P. Srinivasan and M. Periasamy
5. Auditing– B.N.Tandon

Programme : B.Sc IT

Course Code: 20UIT4AL4

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

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Familiarise the students with the steps involved and understand the relationship between Profit & Loss Account and Balance Sheet.
CO2	Understand and explain the conceptual framework of Cost Accounting
CO3	Prepare budgets and demonstrate budget control techniques

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)

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

For candidates admitted from academic year 2020-2021 onwards under New CBCS.

Program : MCA
Course Title : Fundamentals of Accounting
Year : I
Hours/Week :4

Course Code : 20PCA1CT04
Semester : I
Credits : 4

COURSE OBJECTIVE

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

COURSE OUTCOME

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

CO Number	CO Statement
CO1	Understand the role of basic Accounting Concepts and Conventions.
CO2	Preparation financial statements in accordance with Generally Accepted Accounting Principles.
CO3	Demonstrate knowledge of each step in the various subsidiary books of accounting.
CO4	Support at a basic level the recording and reporting of cost accounting information for business.

Unit - I

Book keeping - Accounting Principles and Concepts - Double entry system – Rules of Accounts - Journal, Ledger and Trial balance.

Unit - II

Final Accounts: Trading account, Profit & Loss account and Balance Sheet with adjustments.

Unit - III

Cost Accounting – Elements of cost - Methods of costing – Difference between cost and Management accounting – Preparation of cost sheet.

Unit - IV

Marginal Costing and its applications – Cost volume profit analysis – Break even analysis and Margin of Safety.

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 .

TEXT BOOKS:

1. Jain & Narang "Principles of Accountancy"
2. Jain & Narang "Cost Accounting"
3. R.S.N.Pillai and Bhagavathi "Management Accounting".

REFERENCE BOOKS:

1. R.S.N.Pillai and Bhagavathi "Management Accounting".