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**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE,  
(AUTONOMOUS), COIMBATORE-641020.**

**PROGRAMME NAME: B.COM CAUNDER**

**CBCSSCHEME OF EXAMINATION**

**FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2016-17 BATCH ONWARDS SEMESTER-I  
SEMESTER-I**

S.No.	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	15UGC1TA1	I	TAMIL - I	6	3	3	25	75	100
02	16UGC1EN1	II	ENGLISH - I	6	3	3	25	75	100
03	13UCC1AL1	III	ALLIED: MATHEMATICS-I	6	5	3	25	75	100
04	16UCC1CP1	III	CORE PRACTICAL: MS OFFICE	4	3	3	40	60	100
05	13UCC1C01	III	CORE: PRINCIPLES OF ACCOUNTANCY	6	5	3	25	75	100
06	15UGC1ENS	III	ENVIRONMENTAL STUDIES	2	2	2	50	50	100
TOTAL				30	21				650

**SEMESTER-II**

S.No.	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	15UGC2TA2	I	TAMIL - II	6	3	3	25	75	100
02	16UGC2EN2	II	ENGLISH - II	6	3	3	25	75	100
03	13UCC2C02	III	CORE: FINANCIAL ACCOUNTING	6	5	3	25	75	100
04	13UCC2AL2	III	ALLIED: MATHEMATICS-II	6	5	3	25	75	100
05	16UCC2CP2	III	CORE PRACTICAL: MS- EXCEL AND MS- POWERPOINT	4	3	3	40	60	100
06	16UGC2VAE	IV	VALUE EDUCATION	2	2	3	-	75	75
TOTAL				30	21				575

**SEMESTER -III**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	13UCC3C03	III	CORE-HIGHER FINANCIAL ACCOUNTING	6	5	3	25	75	100
02	16UCC3EL1	III	ELECTIVE: BUSINESS ECONOMICS	6	4	3	25	75	100
03	16UCC3CP3	III	CORE PRACTICAL: TALLY	4	3	3	40	60	100
04	16UCC3C04	III	CORE-PRINCIPLES OF MARKETING	6	5	3	25	75	100
05	16UCC3AL3	III	ALLIED: COMMERCIAL LAW	6	5	3	25	75	100
06	13UCC3NM1/ 15UGC3BT1	IV	NME: COMMUNICATIVE ENGLISH / BASIC TAMIL-I	2	2	2	-	50	50
TOTAL				30	28				650

**SEMESTER -IV**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	17UCC4CP4	III	CORE PRACTICAL: JAVA PROGRAMMING	4	3	3	40	60	100
02	16UCC4C05	III	CORE: CORPORATE ACCOUNTING	5	5	3	25	75	100
03	16UCC4C08	III	CORE: BUSINESS COMMUNICATION	4	3	3	25	75	100
04	13UCC4C06	III	CORE: COST ACCOUNTING	5	4	3	25	75	100
05	17UCC4C07	III	CORE: FUNDAMENTALS OF JAVA PROGRAMMING	5	4	3	25	75	100
06	16UCC4AL4	III	ALLIED: COMPANY LAW AND SECRETARIAL PRACTICE	5	5	3	25	75	50
07	13UCC4NM2/ 15UGC4BT2	IV	NME: GRAMMAR AND COMMUNICATION/ NME: BASIC TAMIL - II	2	2	2	-	50	50
10	15UGC4SPO/ 15UGC4NSS	V	EXTENSION ACTIVITIES: SPORTS/ NSS		1	2	25	25	50
TOTAL				30	27				650

**SEMESTER -V**

S.NO	COURSECODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EXHRS	MAXMARKS		
							INT	EXT	TOT
01	16UCC5C09	III	CORE: HIGHER CORPORATE ACCOUNTING	6	5	3	25	75	100
02	13UCC5CIN	III	INDUSTRIAL TRAINING	5	4	-	40	60	100
03	13UCC5C10	III	CORE: INDIAN BANKING	5	4	3	25	75	100
04	16UCC5CP5	III	PRACTICAL: WEB PROGRAMMING	4	3	3	25	75	100
05	16UCC5EL2	III	ELECTIVE: INCOMETAX LAW AND PRACTICE-I	5	4	3	25	75	100
06	13UCC5C11	III	CORE: WEB PROGRAMMING	5	4	3	40	60	100
TOTAL				30	24				600

**SEMESTER-VI**

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	13UCC6CPR	III	CORE: PROJECT WORK	5	4	-	40	60	100
02	16UCC6C12	III	CORE: MANAGEMENT ACCOUNTING	6	4	3	25	75	100
03	16UCC6C13	III	CORE: PRINCIPLES OF AUDITING	5	3	3	25	75	100
04	16UCC6C14	III	CORE: FINANCIAL MANAGEMENT	6	4	3	25	75	100
05	16UCC6C15	III	CORE: INDIRECT TAX	4	4	3	25	75	100
06	16UCC6EL3	III	ELECTIVE: INCOME TAX LAW AND PRACTICE-II	4	4	3	25	75	100
TOTAL				30	23				600

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

**:B.ComCA**

Subject Code : **13UCC1C01**

Course Title : **Part III–Core1– PRINCIPLES OF ACCOUNTANCY**

Year : **First Year**

Semester **I**

6 Hours /Week

5 Credits

**OBJECTIVES: To make the students learn the Concepts and Conventions of Accounting and Basic Accounting Framework**

**UNIT–I:**

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

**UNIT–II:**

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

**UNIT–III:**

Bills of Exchange including Accommodation Bills

**UNIT–IV:**

**Consignment and Joint Venture.**

**UNIT–V:**

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

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

**respectively. Text Books:**

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

**Reference Books:**

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

**SRIRAMAKRISHNAMISSIIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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**CORE-PRACTICAL-MS OFFICE**

**SUBJECT CODE: 16UCC1CP1**

Year: **First Year**

Semester: **I**

4 \_\_\_ Hours/Week

\_\_\_ 3 \_\_\_ Credits

**MS- WORD:**

01. Type a paragraph and perform the following changes  
FontSize, Fontstyle, Linespacing, Page Setup, Background Color etc.
02. Type a document and perform the following
  - a) Insert page number on all pages at the bottom of the page with right alignment.
  - b) Insert the header consisting date, time and headings and footer consisting of page number.
  - c) Underline at text'
03. Using mail merge prepares an interview call letter
04. Type a document and perform the following
  - a) Change a paragraph into two columns and three columns paragraph.
  - b) Check the spellings and grammar
  - c) Change the paragraph using lists using bullets or numbering format
  - d) Find any word in the paragraph and replace it with another word
05. Prepare your class timetable using table menu
06. Type a paragraph and format documents.

**MS- ACCESS:**

01. With the given data prepare a table (Using design view / Wizard view) in MS-Access
02. With given data prepare a form (Using wizard view) in MS-Access
03. Create a database and maintain the address of your classmates with the following constraints
  - a) Roll no should be primary key
  - b) Name should not be empty
  - c) Maintain at least 10 address
04. 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
05. Create a database on students mark list with Name, Subjects
  - a) Add at least 10 records
  - b) Sort the names with alphabetical order
  - c) Find the total & average
06. Create a database on students mark list with Name, Subjects
  - a) Sort it with total > 350
  - b) Sort it with marks > 90
  - c) Sort it with marks < 90.

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Programme : **B.Com CA** Subject Code : **13UCC2C02**  
Course Title : **Part III – Core 2- FINANCIAL ACCOUNTING**

Year : **First Year** Semester **II**  
\_\_\_\_\_ 6 \_\_\_\_\_ Hours / Week \_\_\_\_\_ 5 \_\_\_\_\_ Credits

**OBJECTIVE: To Expose the students to the Accounting procedure of partnership firms and allied aspects of Accounting**

**UNIT-I**

**Account of Non-Trading concerns** – Receipts and Payments account – Income and Expenditure account and Balance Sheet

**UNIT-II**

**Depreciation: Methods – Reserves and Provisions. Investment Accounts.**

**UNIT-III**

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

**UNIT-IV**

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

**UNIT-V**

**Hire Purchase and Installment Systems: Including Hire Purchase Trading account**  
**Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.**

**Text Books:**

1. Financial Accounting, Reddy and Moorthy, Margham Publications 2007.

**Reference Books:**

1. Advanced Accountancy, M.C. Shukla & T.S. Grewal, S. Chand & Company.
2. Advanced Accountancy, Jain & Narang, Kalyani Publishers.
3. Advanced Accounting, R.L. Gupta & Radhasamy.

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**CORE-PRACTICAL 2-MS-EXCEL & MS-POWERPOINT subject code: 16UCC2CP2**

Year: **First Year**

Semester: **II**

\_\_\_\_\_ 4 \_\_\_\_\_ Hours / Week

\_\_\_\_\_ 3 \_\_\_\_\_ Credits

**MS-EXCEL:**

01. With the given data draw various graphs and diagrams
02. Enter your semester marks and calculate total, average using autosum and save the file in "Marks".
03. For the given data calculate the Simple interest and Compound interest
04. Prepare a balance sheet using given data
05. Copy the contents from sheet 1 to sheet 2, sheet 3, sheet 4
06. Calculating Data with Advanced Formulas, Defining Names, Names In Formulae

**MS-POWERPOINT:**

01. Prepare a PowerPoint Presentation for department inauguration function
02. Prepare a table and formatting slide for powerpoint presentation.
03. Draw an Organizational chart
04. Design your College day invitation using Cliparts
05. Show a slideshow with custom animation (Minimum 3 Slides at a time)
06. Design an advertisement

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

CBCS Programme: <b>B.Com CA</b>	Subject Cod: <b>13UCC3C03</b>
Course Title : <b>Part III – Core 3 – HIGHER FINANCIAL ACCOUNTING</b>	
Year : <b>Second Year</b>	Semester <b>III</b>
<u>6</u> Hours / Week	<u>5</u> Credits

**OBJECTIVES :** To enable the students to be aware on the Higher Financial Accounting with partnership Accounts Retirement, Amalgamation, Dissolution and insolvency of partner.

- UNIT-I:** Partnership Accounts – Division of Profits – Fixed and fluctuating capital – Admission.
- UNIT-II:** Retirement – Death – Joint life Policy – Past adjustments.
- UNIT-III:** Amalgamation and Sale of Firms.
- UNIT-IV:** Dissolution – Insolvency of Partner – Rule in Garner Vs Murray – Piecemeal distribution.
- UNIT-V:** Insolvency Accounts of Individuals and Partnership
- NOTE:** Distribution of marks for theory and problems shall be 20% and 80% respectively

**TEXTBOOK:**

01. Financial Accounting, T.S. Reddy and Murthy, Margham Publications, Edition 2007.

**REFERENCE BOOKS:**

01. Advanced Accounting, R.L. Gupta & Radhaswamy
02. Advanced Accountancy, Jain & Narang, 5<sup>th</sup> Edition, 2001, Kalyani Publishers
03. Advanced Accountancy, Arulananda & K.S. Raman, Himalaya Publications, 2008



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

**CBCS.Programme:B.Com(CA)**

**SubjectCode:16UCC3C04**

**CourseTitle: PARTIICORE-4- PRINCIPLESOFMARKETING**

**Year :I**

**Semester III 6Hours/Week**

**\_\_\_5\_\_\_Credits**

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

**UnitI**

Marketing:Meaning&DefinitionofMarketandMarketing–ClassificationofMarkets-  
Marketingandselling-Objectives,importance&functionsofMarketing–  
**MarketingandEconomicDevelopment–ModernMarketingConcept–Marketsegmentation.**

**UnitII**

Marketing Functions: Marketing Process – Concentration - Dispersion and Equalization -  
Classification of Marketing Functions - Functions of Exchange – Selling and Buying. Functions  
ofPhysicalSupply-  
Transportationandstorage.FacilitatingFunctions:Financing,RiskBearing,StandardizationandMarketInfo  
rmation.

**UnitIII**

**MarketingMix:** ProductMix–Meaning of Product & ProductMix- Expansion and contraction  
of product Life Cycle-PriceMix-Importance of Price- Pricing Objectives-Kinds of Pricing-Methods of  
Price Determination.

**UnitIV**

Channels of Distribution – Importance and selection of channels of distribution.**Middlemen-**  
**FunctionsandKindsofMiddlemen**-Advertising-Importance–AdvertisingMedia-AdvertisingCopy-  
AdvertisingandSalesmanship-- PersonalSellingandSalesPromotion.

**UnitV**

Marketing in India – Problems of Agricultural Marketing-Remedial Measures-  
RegulatedMarkets – Features - Functions and Objectives - demerits of unregulated market- Services  
Marketing-Meaning – Definition - Concepts and types- **Tele marketing- E-marketing- Green  
marketing- Globalmarketing**

**Textbooks:**

1. Marketing- RajanNair
2. Marketing-RSNPillai&Bagavathi

**ReferenceBooks:**

- 1.PrinciplesofMarketing-PhilipKotler.

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

Programme: **B.Com CA** Subject Code : **16UCC3AL3**  
Course Title : **Part III – Allied-3 – COMMERCIAL LAW**  
Year : **Second Year** Semester : **III**

6 Hours / Week

5 Credits

**OBJECTIVE: To enlighten the students' knowledge on Commercial Laws.**

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

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

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

**UNIT – IV :** Sale of Goods Act 1930 – Definition of Sales and Distinction between “Sales and related transaction resembling Sale” – Sale and Agreement to sell – Rules regarding passing of property in Goods – Condition and Warranties – Principle of “Caveat Emptor” and its Limitations. Rights of Unpaid seller.

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

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

01. Handbook of Mercantile Law, Venkatesan.E

02. Mercantile Law, Shukla M.C.S.Chand & Company.

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Programme: **B.Com CA**

Subject Code : **16UCC3EL1**

Course Title : **Part III-ELECTIVE-1-BUSINESS ECONOMICS**

Year : **Second Year**

Semester **III**

6 Hours /Week

4 Credits

**OBJECTIVES: To Make the Students learn the Importance and Application of Economic Analysis to Business Decision Making**

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

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

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

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

**UNIT-V:** **Marginal productivity theory** - Theories of wages, rent, interest and profit

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

1. Principles of Economics, Seth M.L. - 2012 edition

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**CORE–PRACTICAL3-TALLY**

**subject code:16UCC3CP3**

Year:**First Year**

Semester:**II**

   4    Hours /Week

   3    Credits

01. Preparation of Bank Reconciliation Statement
02. Preparation of Final Account
03. Preparation of outstanding statement of your customer
04. Preparation of purchase book
05. Preparation of sales book
06. Preparation of cheque printing
07. Preparation of Interest calculation
08. Preparation of Ratio Analysis
09. Preparation of Fund Flow & Cash Flow Statement
10. Preparation of Budgets

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Programme:	<b>B.ComCA</b>	Subject Code	<b>:16UCC4C05</b>
Course Title	<b>:Part III–Core5- CORPORATE ACCOUNTING</b>		
Year	<b>:Second Year</b>	Semester	<b>IV</b>
<u>5</u> Hours /Week		<u>5</u> Credits	

**OBJECTIVES: To Enable the Students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.**

**UNIT–I:**

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

**UNIT–II:**

Redemption of Preference Shares and Debentures –Profits prior to incorporation

**UNIT–III:**

Preparation and Presentation of Final Accounts–Legal requirements

**UNIT–IV:**

**Amalgamation**-Absorption and External reconstruction of a Company (Excluding inter company 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

**TEXTBOOK:**

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

**REFERENCE BOOKS:**

01. Advanced Accountancy, Arulanda K.S.Raman, Himalaya Publishers, 2008.

02. Advanced Accounting, R.L.Gupta & Radhaswamy

03. Advanced Accountancy, Jain & Narang, Fifth Edition, 2001, Kalyani Publishers

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

Programme: **B.Com CA** Subject Code : **16UCC4C06**

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

Year : **Second Year**

Semester **IV**

5 Hours /Week

4 Credits

**OBJECTIVES : To expose the students to the concepts and the tools used in Cost Accounting.**

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

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

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

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

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

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

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

01. Cost Accounting, S.P. Iyengar, Sultan Chand & Co

02. Cost Accounting, R.S.N. Pillai & Bagavathi, S. Chand & Co

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

Course Title	<b>B.Com CA</b>	Subject Code	<b>:16UCC4C07</b>
	<b>:Part III – CORE 07 - BUSINESS COMMUNICATION</b>		
Year	<b>:Third Year</b>	Semester	<b>IV</b>
<u>4</u> Hours /Week		<u>3</u> Credits	

**OBJECTIVES: To Develop the Written and Oral Business Communication Skills**

- UNIT – I :** Meaning of Communication – Objectives – Media – Barriers – **Need and functions of a business letter** – Effective Business letter – Language and layout of Business letter.
- UNIT – II:** Enquiries and replies – Orders and execution – Credit and Status enquiries – **Circulars.**
- UNIT – III:** **Banking Correspondence** – Insurance Correspondence – Agency Correspondence.
- UNIT – IV:** Meaning of Report – Principles governing the preparation of reports – Qualities of good report – Functions of a Report – Types of Business Reports : Reports by Individuals – Reports by Committees or Sub-Committees – **Directors reports Drafting of Resolutions** and Minutes of Company meetings.
- UNIT – V:** Application for appointment – Correspondence of a Company secretary – Letter of allotment – Letter of regret – Drafting of Company Meeting Notice.

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

01. Modern Business Correspondence, Nagamaiah and Bah

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

CBCS Programme: **B.Com CA**

Course Code: 16UCC4C08

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

Year : **Second Year**

Semester **IV**

5 Hours/ Week

4 Credits

**Course Learning Objectives**

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

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

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

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

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

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



## Course Learning Outcomes

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

### **TEXTBOOK:**

01. Programming in Java, E. Balagurusamy, 2<sup>nd</sup> Edition, 1999, Tata McGraw Hill

### **REFERENCE BOOKS:**

01. The Java handbook, Patrick Naughton

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

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

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

Course Title	<b>B.Com CA</b>	Subject Code	<b>:16UCC4AL4</b>
Year	<b>:Second Year</b>	Semester	<b>IV</b>
<u>5</u> Hours /Week		<u>5</u> Credits	

**OBJECTIVES: To Enlighten the Students Knowledge on Company Laws.**

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Unit-V**

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

**Text book:**

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

**Reference Books:**

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

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS &  
SCIENCE,(AUTONOMOUS),COIMBATORE-641020.**

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

CBCS Programme: **B.ComCA** Course

Code: 17UCC4CP4 Course Title: **Part III-Core 10-**

**Java Practical**

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

\_\_\_\_ 4 \_\_\_\_ Hours/Week

\_\_\_\_ 3 \_\_\_\_ Credits

**Course Learning Objective:**

CO1	The objective of this course is to familiarize students with the coding process including syntax, best practices, and the idea of "code once, re-use many times".
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1. Write a Java program to compute the arithmetic operation.
2. Write a **Java program to find the area of circle using double.**
3. Write a Java program using command line arguments.
4. Write a Java program to Find Factorial of Given no.
5. Write a Java program to **find the area, volume using single inheritance.**
6. Write a Java program multiplication table of given no.
7. Write a Java program to **find the area, volume using class and object**
8. Write a Java program to find manipulation of the strings.
9. Write a Java program sorting using arrays.
10. Write a Java program draw a human face using applets.
11. Write a Java program draw a several shapes using applets.
12. Write a Java program draw a **polygon using applets.**

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

**Course Learning Outcomes:**

<b>CLO1</b>	Apply arithmetic operations for displaying numeric outputs like Write, Compile and Execute Java programs using object oriented class structures with parameters.
<b>CLO2</b>	Able to Write, Compile, and Execute Java programs using arrays
<b>CLO3</b>	Apply to Write, Compile and Execute Java programs using, constructors, utility and its calculation methods.
<b>CLO4</b>	Able to Write, Compile and Execute Java programs using including inheritance
<b>CLO5</b>	Able to Write, Compile and Execute Java programs using APPLET

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: **B.Com CA** Subject Code : **16UCC5C09**  
Course Title : **Part III – Core 9 – HIGHER CORPORATE ACCOUNTING**  
Year : **Third Year** Semester **V**  
6 Hours / Week 5 Credits

**OBJECTIVES**

**: To Enable the Students to be aware on the Higher Corporate Accounting in Conformity with the provision of the Companies Act.**

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

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

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

**UNIT – IV:** Valuation of Shares and Goodwill - Accounting Standards relating to banking companies, insurance companies, shares and goodwill.

**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.

**TEXTBOOK:**

01. Corporate Accounting – Reddy and Murthy, Margham Publications reprint 2008.

**REFERENCE BOOKS:**

1. Advanced Accounting, R.L. Gupta, Radhaswamy
2. Advanced Accounting, S.N. Maheswari, 8<sup>th</sup> Edition, Vikas Publishing
3. Advanced Accountancy, Jain & Narang, 5<sup>th</sup> Edition, 2001, Kalyani Publishers

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme:	<b>B.ComCA</b>	Subject Code	<b>:13UCC5C10</b>
Course Title	<b>:Part III– CORE-10 –INDIAN BANKING</b>		
Year	<b>:Third Year</b>	Semester	<b>V</b>
<u>    5    </u> Hours /Week		<u>    4    </u> Credits	

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

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

**UNIT–II:** Central Banks-Function – **Credit control measures**- Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks.

**UNIT–III:** Recent trends in Indian Banking – Automated teller machine-Meaning of core banking- RTGS-NEFT – Merchant – **Mutual fund** – Factoring services – Customer service- Credit card-E-banking; Privatization Banks – **Place of Private sector Banks in India**

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

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

**TEXTBOOK:**

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

**REFERENCE BOOKS:**

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

**SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: <b>B.ComCA</b>	Subject Code : <b>13UCC5C11</b>
Course Title : <b>Part III–Core11- WEBPROGRAMMING</b>	
Year : <b>Third Year</b>	Semester <b>V</b>
<u>5</u> Hours /Week	<u>4</u> Credits

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

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

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

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

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

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

**TEXTBOOKS:**

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



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

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

	<b>B.ComCA</b>	Subject Code	:16UCC5CP5
Course Title	: <b>Part III – CORE PRACTICAL 5- WEB PROGRAMMING</b>		
Year	: <b>Third Year</b>	Semester	<b>V</b>
<u>4</u> Hours /Week		<u>3</u> Credits	

1. Create a webpage for xyzInfoTechltd with necessary images and marquee.
2. Create a webpage which displays the courses xyzInfoTech(p)ltd (hyperlink).
3. Create a **timetable using related tags in html.**
4. Create a webpage which displays the multiple form using in html.
5. Create an application form for admission using html tags.
6. Create a form for sending an email to someone using html tags.
7. Create an html program for applying css1 stylesheet to several buttons.
8. Create an html program for creating a frame window with two frames each created as a row.
9. Create an html program for applying css1 style attributes to several images.
10. Create an html program for applying css1 attributes to a select and option elements.
11. Create an **html program for accessing with the text controls: text and text area password**
12. Create an html program for drawing a border around form data.

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: **B.Com CA** Subject Code : **16UCC5EL2**

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

Year : **Third Year** Semester **V**

5 Hours / Week

4 Credits

**OBJECTIVES : To familiarize the students with recent amendments in Income tax**

**UNIT – I :** Provisions of the Income tax act, 1961 relating to – Agricultural income – Assesses – Assessment year – Income – Person – Previous year – scope of total income – Residential status – Exempted incomes ( Section – 10 )

**UNIT – II :** Heads of Income – income from Salaries – **Computation of Salary income.**

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

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

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

**TEXTBOOK:**

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

**REFERENCE BOOKS:**

01. Income Tax Law and Practice, H.C. Mehrotra
02. Income Tax Law and Practice, Dr. H.C. Mehrotra & Dr. S.P. Goyal
03. Income Tax Law & Practice, Vinodsingania, Current Edition, Kalyani Publishers

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: **B.ComCA** Subject Code : **13UCC5CIN**  
Course Title : **Part III-Core -INDUSTRIAL TRAINING**  
Year : **Third Year** Semester **VI**  
5 Hours /Week 4 Credits

A guide has been allotted to each student by the department. Students to get practical exposure in the field of industrial training, the department will facilitate the students to get industrial training in industries. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his signature. The work diary along with industrial report should be submitted at the time of viva voce.

1) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the everyday report and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

Internal	40 Marks
TOTAL	40 Marks

2) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner (Viva-Voce Examination)	60 Marks
Internal Examiner	40 Marks
TOTAL	100 Marks

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: **B.Com CA** Subject Code : **16UCC6C12**  
Course Title : **Part III-Core 12-MANAGEMENT ACCOUNTING**

Year : **Third Year** Semester **VI**  
\_\_\_\_\_ 6 \_\_\_\_\_ Hours / Week \_\_\_\_\_ 4 \_\_\_\_\_ Credits

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

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

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

**UNIT-III:** Fund Flow and Cash Flow Analysis.

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

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

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

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

01. Management Accounting, Dr. R. Ramachandran & Dr. R. Srinivasan, 12<sup>th</sup> Edition, 2002, Sriram Publishers
2. Management Accounting, Sharma & Gupta, Kalyani Publishers

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

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

**B.Com CA**

Subject Code: **16UCC6C13** Course Title : **Part III- Core 13 –**

**PRINCIPLES OF AUDITING**

Year : **Third Year** Semester **VI**  
\_\_\_\_\_ 5 \_\_\_\_\_ Hours /Week \_\_\_\_\_ 3 \_\_\_\_\_ Credits

**OBJECTIVES: To familiarize the students with the principles of Auditing.**

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

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

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

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

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

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

Principles & Practice of Auditing, D.N. Tripathy

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

03. Principles & Practice of Auditing, Saxena

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

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

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

Programme: **B.Com CA** Subject Code : **16UCC6C14**  
Course Title : **Part III – CORE – 14 – FINANCIAL MANAGEMENT**

Year : **Third Year** Semester **VI**  
\_\_\_\_\_6\_\_\_\_\_ Hours / Week \_\_\_\_\_4\_\_\_\_\_ Credits

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

**UNIT – I:** Introduction – Nature – Objective – Functions – Goals of Financial Management

**UNIT – II:** Sources of Finance – Shares – Debentures – Loan from Financial Institutions – Trade Credits and Bank Credits.

**UNIT – III:** Capital Structure – Meaning – Planning – Capital Structure analysis – Factors affecting capital structure.

**UNIT – IV:** Cost of capital – Meaning – Importance – Measurement of cost of equity capital – Preference Capital – Debt and retained earnings.

**UNIT – V:** Dividend Policy – Factors affecting dividend policy - Determinants of dividend – Theories of Dividend policy – Capital budgeting – Need and Importance – Techniques.

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

**TEXTBOOKS:**

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

**REFERENCE BOOKS:**

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

**SRIRAMAKRISHNAMMISSIONVIDYALAYACOLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE- 641 020.**

**Department of Commerce with Computer Applications B.Com  
(CA) Course added to the syllabus for the students admitted from 2016-17 & 2017-18  
For candidates admitted from academic year 2016-17 & 2017-18 onwards under New CBCS.**

Programme	: <b>B.Com CA</b>	Subject Code:	<b>16UCC6C15</b>
Course Title	: <b>PART III CORE 15-INDIRECT TAX</b>		
Year	: <b>THIRD</b>	Semester	<b>VI</b>
Hours/Week:	<b>4</b>	Credits	<b>4</b>

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

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

**Objectives**

: On successful completion of this course, the students should be well versed in the prevailing practices.

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

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

**UNIT-III-Levy and Collection under GST Act-**

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

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

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

**UNIT-V**

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

**BOOKS FOR REFERENCE:**

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



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

Programme: **B.ComCA** Subject Code: **16UCC6EL3**

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

Year : **Third Year**

Semester **VI**

4 Hours /Week

4 Credits

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

**UNIT-I:** Assessment of Individual-Computation of total income- **Tax liability, Filing of returns.**

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

**UNIT-III:** Assessment of firms.

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

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

**Text Books:**

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

**REFERENCE BOOKS:**

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

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

**Programme : B.Com CA**

**Course Code :13UCC6CPR**

**Course Title : PART – III – PROJECT WORK OR INTERNSHIP TRAINING –II**

**Hours / Week :5**

**Year : III**

**Semester :VI**

**Credits :4**

A guide has been allotted to each student by the department. Guide should review the work every week and put his signature. The work diary along with project report should be submitted at the time of viva voce.

1. CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

Internal	40 Marks
<b>TOTAL</b>	<b>40 Marks</b>

2. End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner (Viva-Voce Examination)	60 Marks
Internal Examiner	40 Marks
<b>TOTAL</b>	<b>100 Marks</b>

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

**For candidates admitted from academic year 2016 - 2017 onwards under New CBCS.**

**Programme:**BCA

**Course Title:**Allied 4 - Fundamentals of Accounting   **Subject Code:** 15UCA4AL4

**Year:** II

**Semester:** IV

**6 Hours / week**

**Credits:** 5

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

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

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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