SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
(AUTONOMOUS), COIMBATORE - 641 020.
PROGRAMME NAME: B.COM CA UNDER CBCS
SCHEME OF EXAMINATION
FOR THE STUDENTS ADMITTED IN THE ACADEMIC YEAR 2017-18 BATCH ONWARDS
SEMESTER - I

S.No.	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	17UGC1TA1	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	17UGC2TA2	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
04	16UCC2CP2	III	CORE PRACTICAL: MS-EXCEL AND MS-POWERPOINT	4	3	3	40	60	100
05	16UGC2VAE	IV	VALUE EDUCATION	2	2	3	-	75	75
		TOTAL		30	21				575

S.NO	COURSE CODE	PART	COURSETITLE	HRS/ WK	CRED- ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	13UCC3C03	III	CORE3-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-4-PRINCIPLES OF MARKETING	6	5	3	25	75	100
05	16UCC3AL3	III	ALLIED: COMMERICAL LAW	6	5	3	25	75	100
06	13UCC3NM1/ 15UGC3BT1	IV	NME: COMMUNICATIVE ENGLISH/ NME: BASIC TAMIL-I	2	2	2	-	50	50
TOTAL				30	24				550

SEMESTER -IV

S.NO	COURSE CODE	PART	COURSETITLE	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: CORPARATE ACCOUNTING	5	5	3	25	75	100
03	16UCC4C07	III	CORE: BUSINESS COMMUNICATION	4	3	3	25	75	100
04	13UCC4C06	III	CORE: COST ACCOUNTING	5	4	3	25	75	100
05	17UCC4C08	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
08	15UGC4SPO/ 15UGC4NSS	V	EXTENSION ACTIVITIES: SPORTS/ NSS		1	2	25	25	50
TOTAL				30	27				800

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S.NO	COURSE CODE	PART	COURSETITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS INT	MAXMARKS EXT	MAXMARKS TOT
01	16UCC5C09	III	CORE: HIGHER CORPORATE ACCOUNTING	6	5	3	25	75	100
02	13UCC5CIN1/ 13UCC5IN2	III	CORE: INDUSTRIAL TRAINING/ INTERNSHIP TRAINING	5	4	-	40	60	100
03	13UCC5C10	III	CORE: INDIAN BANKING	5	4	3	25	75	100
04	16UCC5CP5	III	PRACTICAL: WEB PROGRAMMING	5	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	4	4	3	40	60	100
	TOTAL			30	24				600

SEMESTER-VI

S.NO	COURSE CODE	PART	COURSETITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS INT	MAXMARKS EXT	MAXMARKS TOT
01	16UCC6C12	III	CORE: MANAGEMENT ACCOUNTING	6	4	3	25	75	100
02	16UCC6C13	III	CORE: PRINCIPLES OF AUDITING	5	3	3	25	75	100
03	16UCC6C14	III	CORE: FINANCIAL MANAGEMENT	6	4	3	25	75	100
04	18UCC6C15	III	CORE: INDIRECT TAX	4	4	3	25	75	100
05	16UCC6EL3	III	ELECTIVE: INCOME TAX LAW AND PRACTICE-II	4	4	3	25	75	100
06	13UCC6CPR	III	CORE: PROJECT	5	4	-	40	60	100
	TOTAL			30	23				600

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
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For candidates admitted from academic year 2016-17 onwards under New CBCS.
Programme   : **B.Com CA**   Subject Code   : **13UCC1C01**Course Title   : **Part III –
Core 1 – 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 Book keeping – 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 Accounts
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.

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CORE PRACTICAL: MS OFFICE   **SUBJECTCODE: 16UCC1CP1**
Year: **First Year**   Semester: **I**
  ___4__ Hours / Week   ____3____ Credits

MS – WORD:

01. Type a paragraph and perform the following changes
    Font Size, Font style, Line spacing, 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 header consisting date, time and headings and footer consisting of page number.
   c)Under line a 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
　　　Accounts 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: MS EXCEL AND 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 auto sum 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 sheet1 to sheet 2, sheet 3, sheet 4
06. Calculating Data with Advanced Formulas, Defining Names, Names In Formulae

MS – POWERPOINT:

01. Prepare a Power Point Presentation for department inaugural function
02. Prepare a table and formatting slide for power point presentation.
03. Draw an Organizational chart
04. Design your College day invitation using Clip arts
05. Show a slide show with custom animation (Minimum 3 Slides at a time)
06. Design an advertisement

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Programme: **B.Com CA**   Subject Code : **16UCC3C03**

Course Title : **Part III – Core 3 - HIGHER FINANCIAL ACCOUNTING**

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

    6   Hours / Week   5   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

TEXT BOOK:

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, 5th 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)   **Subject Code : 16UCC3C04**
Course Title   : PART III CORE – 4- PRINCIPLES OF MARKETING

Year   :I   **Semester   III**
___6___Hours / 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.

Unit I
        Marketing: Meaning & Definition of Market and Marketing – Classification of Markets-Marketing and selling-Objectives, importance & functions of Marketing – Marketing and Economic Development – Modern Marketing Concept – Market segmentation.
Unit II
        Marketing Functions: Marketing Process – Concentration - Dispersion and Equalization - Classification of Marketing Functions - Functions of Exchange – Selling and Buying. Functions of Physical Supply - Transportation and storage. Facilitating Functions: Financing, Risk Bearing, Standardization and Market Information.
Unit III
        Marketing Mix: Product Mix – Meaning of Product &Product Mix- Expansion and contraction of product Life Cycle- Price Mix - Importance of Price- Pricing Objectives- Kinds of Pricing- Methods of Price Determination.
Unit IV
        Channels of Distribution – Importance and selection of channels of distribution. Middlemen-Functions and Kinds of Middlemen- Advertising- Importance – Advertising Media- Advertising Copy-Advertising and Salesmanship-- Personal Selling and Sales Promotion.
Unit V
        Marketing in India – Problems of Agricultural Marketing-Remedial Measures- Regulated Markets – Features - Functions and Objectives - demerits of unregulated market- Services Marketing-Meaning – Definition - Concepts and types- Tele marketing- E-marketing- Green marketing- Global marketing

Text books:
    1. Marketing - Rajan Nair
    2. Marketing - RSN Pillai & Bagavathi
Reference Books:
    1. Principles of Marketing - Philip Kotler.

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Programme: **B.Com 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 Debt's – Priority indischarge – 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 – Billof Lading and Charter party – Distinction.

TEXT BOOKS:

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

REFERENCE BOOKS:

01. Handbook of Mercantile Law, Venkatesan.E

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

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

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

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

TEXT BOOKS:
1.Business Economics, Dr. S. Sankaran.
2. Business Economics, Sundaram, K.P.M and Sundaram

REFERENCE BOOKS:
1.Priniciples of economics, Seth M.L-2012 edition

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CORE PRACTICAL: 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.Com CA**   Subject Code : **16UCC4C05**

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

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

   5   Hours / Week   5   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 intercompany holdings)

UNIT – V:

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

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

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

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Programme: **B.Com CA**   Subject Code   : **13UCC4C06**
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.

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

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

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Programme: **B.Com CA**   Subject Code   : **16UCC4C07**
Course Title   : **Part III – CORE 07 - BUSINESS COMMUNICATION**

Year   : **Third Year**   Semester   IV
____4____ Hours / Week   ____3____ Credits

OBJECTIVES : To Develop the Written and Oral Business Communication Skills

UNIT – I :   Meaning of Communication – Objectives – Media – Barriers – Need and functionsof 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.

TEXT BOOKS:
01. Essentials of Business Communication, Rajendra Pal & Korlahalli J.S
02. Effective Business English and Correspondence, Pattan Shetty C.S, andRamesh Ms
REFERENCE BOOKS:
    01. Modern Business Correspondence, Nagamaiah and Bah

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

Programme: **B.Com CA**   Subject Code : 17UCC4C08

Course Title   : **Part III - Core 08 - Fundamentals of Java Programming**
Year   : **Second Year**   Semester   **IV**

___6___Hours / Week   ___4___Credits

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 – Passingparameters to Applet.

TEXT BOOK:
01. Programming in Java, E.Balagurusamy, 2nd Edition, 1999, Tata McGraw Hill
REFERENCE BOOKS:

01. The Java hand book, Patrick Naughton

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

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

Programme: **B.Com CA**   Subject Code   : **16UCC4AL4**
Course Title   : **Part III – Allied 4 – COMPANY LAW AND SECRETARIAL PRACTICE**

Year   : **Second Year**   Semester   **IV**
___5___ Hours / Week   ___5___ 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 - 641 020.

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

Programme: **B.Com CA**   Subject Code: 17UCC4CP4
Course Title   : **CORE PRACTICAL: JAVA PRATICAL**
Year   : **Second Year**   Semester   **IV**

____6____ Hours / Week   ____3____ Credits

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.

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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 –Profitand 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.

TEXT BOOK:

    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, 8th Edition, Vikas Publishing
3. Advanced Accountancy, Jain & Narang, 5th Edition, 2001, Kalyani Publishers

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(AUTONOMOUS), COIMBATORE - 641 020.

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

Programme: **B.Com CA**   Subject Code   : **13UCC5C10**
Course Title   : **Part III – CORE-10 – INDIAN BANKING**
Year   : **Third Year**   Semester   **V**
____5____ Hours / Week   ___4__ Credits

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

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

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

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

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

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

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

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

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

Programme:	**B.Com CA**	Subject Code	: **13UCC5C11**
Course Title	: **Part III – Core 11- WEB PROGRAMMING**		
Year	: **Third Year**	Semester	**V**
5 Hours / Week		4 Credits	

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

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

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

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

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

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

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

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

Programme: **B.Com CA**   Subject Code   : **16UCC5CP5**
Course Title   : **PRACTICAL: WEB PROGRAMMING**
Year   : **Third Year**   Semester   **V**
____4____ Hours / Week   ____3____ Credits

1. Create a web page for xyz InfoTech ltd with necessary images and marquee.

2. Create a web page which displays the courses xyz InfoTech (p) ltd(hyperlink).

3 Create a timetable using related tags in html.

4. Create a webpage which display the multiple form using in html.

5. Create a application form for admission using html tags.

6. Create a form for sending an email to someone using html tags.

7. Create a html program for applying css1 style sheets to several buttons.

8. Create a html program for create a frame window with two frames each created as a

   row.

9. Create a html program for applying css1 style attributes to several images.

10. Create a html program for applying css1 attributes to a select and option elements

11. Create a html program for accessing with the text controls:text and textarea
    password

12. Create a html program for draw a border around form data.

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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 – INCOMETAX LAW AND PRACTICE- I**

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

____5____Hours / Week   ____4____Credits

OBJECTIVES :To Familiarize the Students with recent amendments in Incometax

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

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

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

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

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

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

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

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

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

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

REFERENCE BOOKS:
01. Management Accounting, Dr. R.Ramachandran & Dr. R.Srinivasan, 12th Edition, 2002, Sriram Publishers
2. Management Accounting, Sharma & Gupta, Kalyani Publishers

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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 AUDTING**

Year   : **Third Year**   Semester   **VI**
___5___Hours / Week   ___3___Credits

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

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

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

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

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

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

TEXT BOOKS:

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

REFERENCE BOOKS:

Principles & Practice of Auditing, D.N. Tripathy

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

03. Principles & Practice of Auditing, Saxena

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

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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.

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

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

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

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

Subject Description: This course aims to provide knowledge on the Indirect Taxes.
Goals   **:**To familiarize the students with recent changes in indirect taxes
Objectives   **:**On successful completion of this course, the student should be well versed in the prevailing act.

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

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

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

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

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

UNIT-V

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

BOOKS FOR REFERENCE:

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

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

Programme: **B.Com CA**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 – <mark>Tax liability</mark>.
                 <mark>Filing of returns.</mark>

  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: <mark>Deduction of Tax at source – Advance payment of tax.</mark>

Text Books:

1. Indirect Tax Laws and Practice, V.P.Gaur and D.B.Narang (Current year edition)

2. Indirect Tax Laws and Practice – Dinakar Pagare (IV-V)

3. Tamil Nadu Value added tax, K.T.Nagabhushan Swamy, B.Com LLB Naags publications current edition

REFERENCE BOOKS:

1. Principles of business taxation N.P.Srinivasan & periya swamy

2. Income tax law and practice, Bhagwathi Prasad (current year edition)

3. The Tamilnadu general sales tax act

4. The central sales tax act.

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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, 23rd Edition, Kalyani Publishers, 2012.

3. R.S.N.Pillai and Bhagavathi, Management Accounting, Sultan Chand Ltd, 2006.

REFERENCE BOOKS:

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