

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

**Department of B.Com (CA)
Programme Educational Objectives**

PEO – 1: After completing three years for Bachelors in Commerce with Computer Applications (B.Com(CA)) program, students would gain a thorough grounding in the fundamentals of Commerce and computer accounting.

PEO – 2: The Commerce with Computer application focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PEO -3: The all-inclusive outlook of the course offer a number of value based and job oriented Courses ensure that students are trained in to up-to-date.

Program Learning Outcomes

PLO – 1: Students will learn relevant financial accounting career skills with computer knowledge, applying both quantitative and qualitative knowledge to their future careers in business.

PLO–2: Learners will gain thorough subject skills within various disciplines of commerce, business, accounting, economics, auditing and marketing.

PLO – 3: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PLO -4: Learners will be able to do higher education and advance research in the field of commerce.

**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 2018-19 BATCH ONWARDS**

SEMESTER-I

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UGC1TA1	I	TAMIL I	6	3	3	25	75	100
02	18UGC1EN1	II	ENGLISH I	6	3	3	25	75	100
03	18UCC1C01	III	CORE - PRINCIPLES OF ACCOUNTANCY	6	5	3	25	75	100
04	18UCC1CP1	III	CORE- PRACTICAL - MS OFFICE (MSWORD AND MS ACCESS)	4	3	3	40	60	100
05	18UCC1AL1	III	ALLIED - MATHEMATICS – I	6	5	3	25	75	100
06	18UGC1ENS	IV	ENVIRONMENTAL STUDIES	2	2	2	--	75	75
TOTAL				30	21				575

SEMESTER-II

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UGC2TA2	I	TAMIL II	6	3	3	25	75	100
02	18UGC2EN2	II	ENGLISH II	6	3	3	25	75	100
03	18UCC2C02	III	CORE - FINANCIAL ACCOUNTING	6	5	3	25	75	100
04	18UCC2AL2	III	ALLIED - MATHEMATICS – II	6	5	3	25	75	100
05	18UCC2CP2	III	CORE -PRACTICAL- MS-EXCEL & MS- POWERPOINT	4	3	3	40	60	100
06	18UGC2VAE	IV	VALUE EDUCATION	2	2	2	--	75	75
TOTAL				30	21				575

SEMESTER –III

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCC3EL1	III	ELECTIVE- BUSINESS ECONOMICS	6	4	3	25	75	100
02	18UCC3NM1	IV	NME: GRAMMAR & COMMUNICATION	2	2	2	-	50	50
03	18UCC3C03	III	CORE - HIGHER FINANCIAL ACCOUNTING	6	5	3	25	75	100
04	18UCC3CP3	III	CORE –PRACTICAL-TALLY	4	3	3	40	60	100
05	18UCC3AL3	III	ALLIED – COMMERCIAL LAW	6	5	3	25	75	100
06	18UCC3C04	III	CORE- PRINCIPLES OF MARKETING	6	5	3	25	75	100
TOTAL				30	24				550

SEMESTER -IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	18UCC4NM2	IV	NME - CONSUMER RIGHTS	2	2	2	--	50	50
02	18UCC4CP4	III	CORE PRACTICAL-JAVA PRACTICAL	4	3	3	40	60	100
03	18UCC4AL4	III	ALLIED - COMPANY LAW AND SECRETARIAL PRACTICE	5	5	3	25	75	100
04	18UCC4C05	III	CORE -CORPORATE ACCOUNTING	5	5	3	25	75	100
05	18UCC4C06	III	CORE - COST ACCOUNTING	5	4	3	25	75	100
06	18UCC4C07	III	CORE - BUSINESS COMMUNICATION	4	3	3	25	75	100
07	18UCC4C08	III	CORE –FUNDAMENTALS OF JAVA PROGRAMMING	5	4	3	25	75	100
08	18UGC4NSS/ 18UGC4SPO	V	EXTENSION ACTIVITIES: NSS/ SPORTS	--	1	2	25	25	50
TOTAL				30	27				700

****NME-Open Choice**

S.NO	COURSE CODE	PART	COURSE NAME
01	18UPA4NM2	IV	NME: ENTREPRENEURSHIP
02	18UCC4NM2	IV	NME: CONSUMER RIGHTS
03	18USC4NM2	IV	NME: WEB PROGRAMMING
04	18UMS4NM2	IV	NME: QUANTITATIVE METHODS FOR COMPETITIVE EXAMINATIONS
05	18UCM4NM2	IV	NME: GENERAL COMMERCIAL KNOWLEDGE
06	18UIT4NM2	IV	NME: GIMP AND PENCIL2D ANIMATION
07	18UCA4NM2	IV	NME: DATA SCIENCE AND BIG DATA ANALYTICS LAB

SEMESTER-V

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	18UCC5EL2	III	ELECTIVE: INCOME TAX LAW AND PRACTICE-I	5	4	3	25	75	100
02	18UCC5C09	III	CORE: HIGHER CORPORATE ACCOUNTING	6	5	3	25	75	100
03	18UCC5C10	III	CORE: INDIAN BANKING	5	4	3	25	75	100
04	18UCC5CP5	III	PRACTICAL: WEB PROGRAMMING	5	3	3	40	60	100
05	18UCC5C11	III	CORE: WEB PROGRAMMING	4	4	3	25	75	100
06	18UCC5IN1/ 18UCC5IN2	III	INDUSTRIAL TRAINING/ INTERNSHIP TRAINING	5	4	-	40	60	100
TOTAL				30	24				600

SEMESTER-VI

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAXMARKS		
							INT	EXT	TOT
01	18UCC6C12	III	CORE: MANAGEMENT ACCOUNTING	6	4	3	25	75	100
02	18UCC6C13	III	CORE: PRINCIPLES OF AUDITING	5	3	3	25	75	100
03	18UCC6C14	III	CORE: FINANCIAL MANAGEMENT	6	4	3	25	75	100
04	18UCC6C15	III	CORE: INDIRECT TAX	4	4	3	25	75	100
05	18UCC6CPR	III	CORE: PROJECT WORK	5	4	-	40	60	100
06	18UCC6EL3	III	ELECTIVE: INCOME TAX LAW AND PRACTICE-II	4	4	3	25	75	100
TOTAL				30	23				600
Total Credit and Total Marks					140		TOTAL		3600

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

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

Programme : **B.Com CA**

Subject Code : **18UCC1C01**

Course Title : **Part III – Core 1 – PRINCIPLES OF ACCOUNTANCY**

Year : **First Year**

Semester **I**

6 Hours / Week

5 Credits

Course Learning outcomes

Have knowledge of concept of Accounting and financial reporting in the modern market economy.

Students will be able to prepare financial statements in accordance with generally accepted Accounting principles and recognize the reason for difference between bank balance as per cash book and pass book.

Have a comprehensive knowledge about bills of exchange and accommodation bills.

Gain expertise in preparation of consignment and joint venture account.

Acquiring a conceptual knowledge about Royalty account, Account current and Average due date.

UNIT – I: (15 hrs)

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

UNIT – II: (15 Hrs)

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

UNIT –III: (15 Hrs)

Bills of Exchange including Accommodation Bills

UNIT – IV: (15 Hrs)

Consignment and Joint Venture.

UNIT – V: (15 Hrs)

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 (MSWORD AND MS ACCESS)

SUBJECTCODE: 18UCC1CP1

Year: **First Year**

Semester: **I**

 4 Hours / Week

 3

Credits

Preamble:

To equip the students with MS-WORD and MS-ACCESS.

Course Learning outcomes:

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

CO NUMBER	CO STATEMENT
CLO1	To apply computer resources Business and Academics.
CLO2	To construct business and academic documents using Microsoft Word
CLO3	To integrate Microsoft Access applications in business for creations of database

MS – WORD: (30 Hrs)

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: (30 Hrs)

- 01. With the given data prepare a table (**Using design view / Wizard view**) in MS-Access
- 02. With the 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.

PEDAGOGY:

Power point presentations, Group Discussion, Assignment, Experience Discussion

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Programme : **B.Com CA**

Subject Code : **18UCC2C02**

Course Title : **Part III – Core 2 - FINANCIAL ACCOUNTING**

Year : **First Year**

Semester **II**

6 Hours / Week

5 Credits

Course Objectives

- ❖ On successful completion of this course the student should have Knowledge in the practical applications of accounting.
- ❖ The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
- ❖ To provide the foundation in which further techniques having a quantitative bias can be build up and for their application in solving Business problems
- ❖ To familiarize students with methods of preparing Final Accounts of Sole Proprietorship concerns.
- ❖ To understand the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments etc.

Course LearningOutcomes

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

CLO Number	CLO Statement
CLO1	Identify the need for, and nature of accounting records relating to <i>non-profit organizations</i>
CLO2	To understand the concept of depreciation and how to calculate depreciation amounts
CLO3	Develop an understanding of the framework of branch accounts and the concepts, principles and procedures that govern how the accounts are prepared
CLO4	Understand the meaning of a <i>hire purchase</i> contract and appreciate the importance of cash price for accounting purposes

UNIT – I (15 Hrs)

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

UNIT – II (15 Hrs)

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

UNIT – III (15 Hrs)

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

UNIT – IV(15 Hrs)

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

UNIT – V (15 Hrs)

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 & MS POWERPOINT

subject code:18UCC2CP2

Year: **First Year**

Semester: **II**

4 Hours / Week

3 Credits

Preamble:

To equip the students with ms-excel and ms-PowerPoint

Course Learning outcomes:

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

CLO	CLO STATEMENT
CLO1	To apply computer resources Business and Academics.
CLO2	To create spreadsheets with formula and graphs using Microsoft Excel.
CLO3	To develop presentations containing animation and graphics using Microsoft PowerPoint.

MS – EXCEL: (30 Hrs)

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: (30 Hrs)

01. Prepare a Power Point Presentation inaugural function of the department.

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

PEDAGOGY:

Power point presentations, Group Discussion, Assignment, Experience Discussion

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Programme: B.Com (CA)

Course Code : 18UCC3C03

Course Title : PART III CORE – 03- HIGHER FINANCIAL ACCOUNTING

Year : II

Semester III

__6__ Hours / Week

__5__ Credits

Course Learning Objectives:

CO1	Make the students to gain knowledge in the partnership and admission of a Partner
CO2	To understand the students to know about the retirement of a partners and death of the partners
CO3	To gain the ideas about amalgamation and sale procedures of the company
CO4	To provide them to develop the knowledge about the Dissolution of company and insolvency of a 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

Course Learning Outcomes:

CLO 1	It provides the students knowledge about the admission of a partnership and ratio calculation of partnership accounts
CLO 2	It gives the ideas about the retirement of a partners with their sharing ratios
CLO 3	Able to understand the ideas about the amalgamation and its procedures
CLO 4	Able to know about the dissolution of the company, insolvency and Individual accounts of the partnership

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 2018-19 onwards under New CBCS.

Programme: B.Com (CA)

Course Code:18UCC3C04

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

Year :I

Semester :

III

6 Hours / Week

5

Credits

COURSE LEARNING OBJECTIVES:

CO1	On successful completion of this course the student should have knowledge of basic concept of marketing.
CO2	The objective of the paper is to help the student to understand the concept of various functions of marketing.
CO3	The students gathering the knowledge about product mix, price mix and method of price determination.
CO4	To easily understand the concept of channels of distribution and role of advertising in marketing.
CO5	To understand the current status of marketing in India.

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.

COURSE LEARNING OUTCOMES:

CLO 1	Be familiar with the basic element of marketing concepts.
CLO 2	State the functions of marketing and analysis the market information.
CLO 3	Able to know the channels of distribution, marketing mix and pricing.
CLO 4	Understand the current status of marketing and agriculture marketing in India.
CLO 5	Easily update with technologies used in Marketing and Tele marketing, E-marketing concepts.

Text books:

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

Reference Books:

1. Principles of Marketing - Philip Kotler.

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

Programme: **B.Com CA**

Course Code : **18UCC3AL3**

Course Title : **Part III – Allied -3 –COMMERCIAL LAW**

Year : **Second Year**

Semester **III**

6 Hours / Week

5 Credits

Course Learning Objectives:

CO1	To facilitate the students to learn basic regulations of business contracts
CO2	To widen knowledge on essentials and conditions for making business contracts
CO3	To understand and apply legal rules to various business contracts
CO4	To Learn the rights, duties and responsibilities of Common Carriers

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 in discharge – Rights and Liabilities of Partners – **Dissolution of Partnership firm.**

UNIT – IV : contract of agency-creation of agency-duties and rights of agents and principal-delegation of authority-Liability of agent-Termination of agency –Irrevocable agency.

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

Course Learning Outcomes:

CLO1	Remember the objectives and scope of contract Act
CLO2	Understand the essential elements and types of contract.
CLO3	Apply legal rules appropriately while forming and running the business units
CLO4	Analyze the responsibilities and duties of business parties before making the contract.

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)

Course Code:18UCC3EL1

Course Title : PART III –ELECTIVE-1 - BUSINESS ECONOMICS

Year: Second year

Semester III

__6__ Hours / Week

__4__ Credits

Course Learning Objectives:

CO1	It provides the students to improve their knowledge and ideas in the basic economics
CO2	The students will know about the demand and law of economic analysis
CO3	This course provide the knowledge about the production factors and supplying law of cost
CO4	Make the students to develop their knowledge about price level of the companies and to a know about the perfect price level of the company
CO5	Make them to enrich their ideas about the production and marginal theories

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: FACTOR PRICING: **Marginal productivity theory** –Theories of wages, rent, interest and profit.

Course Learning Outcomes

CLO 1	On successfully completion students will gain their knowledge on basic Economics
CLO 2	It gives the knowledge about the law of demand and pricing in the market
CLO 3	Able to gain knowledge in production factors and law of supply
CLO 4	Gain the knowledge about the pricing level of the company
CLO 5	It provides the ideas about the production and marginal theories

TEXT BOOKS:

1. Business Economics, Dr. sankaran.
2. Business Economics, Sundaram, K.P.M and Sundaram

REFERENCE BOOKS:

1. Principles of economics, Seth M.L

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CORE PRACTICAL: TALLY

Course Code: 18UCC3CP3

Year: **Second year**

Semester: **III**

 4 Hours / Week

 3 Credits

Course Learning Objectives:

CO1	To gain knowledge to work with well-known accounting software.
CO2	To execute basic accounting concepts and principles using Tally
CO3	To develop various concepts pertaining to formation of company & creation of different accounts under Tally.
CO4	To evaluate and enhance the skills with pre employability tests.

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**

Course Learning Outcomes:

CLO1	This course provide computerized accounting knowledge through Tally Software
CLO2	Execute basic accounting concepts and principles.
CLO3	Determine the basic accounts and the usage of Tally for accounting purpose.
CLO4	Develop various concepts pertaining to formation of company & creation of different accounts under Tally.
CLO5	Evaluate and Enhance the skills with pre employability tests.

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

Programme: **B.Com CA**

Course Code : **18UCC4C05**

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

Year : **Second Year**

Semester **IV**

5 Hours / Week

5 Credits

Course Learning Objectives:

CO1	Aid the students to know about the shares, debentures and its issue methods
CO2	It aims to generate the knowledge about preference shares & its procedures
CO3	It makes the pupil to get the knowledge about legal requirements while preparing the final accounts
CO4	To understand the procedures & accounting methods in Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

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

Course Learning Outcomes:

CLO1	Provides the knowledge about the shares & debentures and its issue methods
CLO2	Knowledge about the preference shares & its procedures are acquired
CLO3	Students enlightenment about the preparation of final accounts
CLO4	Observes the accounting procedures in the Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

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

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

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

Programme : **B.Com CA**

Course Code: **18UCC4C06**

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

Year : **Second Year**

Semester **IV**

5 Hours / week

4 Credits

Course Learning Objectives:

CO1	To help the students calculate methods of valuating material issues.
CO2	To enable them to calculate the value of a product cost by individual overheads.
CO3	To understand the business problems particularly in the production process.
CO4	To teach them practical applying of cost accounting.
CO5	To make them develop the cost accounting procedure from different kinds of business branches like production, scrap, abnormal loss etc.

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.

Course Learning Outcomes:

CLO 1	Identify the need and nature of cost accounting records relating to production process.
CLO 2	Able to know about the concept of FIFO and LIFO, how to apply the labour turnover.
CLO 3	They knew the ideas about the principle and procedure of allocation and apportionment of overheads.
CLO 4	They understand the meaning of process costing, operational costing and its accounting method.
CLO 5	They learned about the contract costing, costing of joint products and financial statements.

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

Programme: **B.Com CA**

Course Code : **18UCC4C07**

Course Title : **Part III – CORE 07 - BUSINESS COMMUNICATION**

Year : **Second Year**

Semester **IV**

4 Hours / Week

3 Credits

Course Learning Objectives

CO1	Enable the students to acquire basic communicative skills
CO2	To update the knowledge of students with modern communication aspects
CO3	To learn the techniques of interviews and preparation of resumes.
CO4	Understand the procedure for writing reports

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.

Course Learning Outcomes

CLO1	Remember principles, methods and barriers to communication
CLO2	Understand the layout of various business letters
CLO3	Apply appropriate guidelines in drafting the business letters
CLO4	Analyze both the writing and oral presentations

TEXT BOOKS:

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

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

Programme: **B.Com CA**

Course Code : 18UCC4C08

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

Year : **Second Year**

Semester **IV**

5 Hours / Week

4 Credits

Course Learning Objectives

CO1	Learn fundamentals of object oriented programming in Java
CO2	Understand various concepts of JAVA
CO3	Understand and Apply decision making and branching Statements
CO4	Apply the concept of polymorphism and inheritance
CO5	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 parameters to Applet.**

Course Learning Outcomes

CLO 1	Understand the fundamentals of object-oriented programming in Java, including defining classes, objects, invoking methods etc and exception handling mechanisms.
CLO 2	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.
CLO 3	Gain knowledge about the principles of decision making and branching statements.
CLO 4	Understand the principles of inheritance and interfaces.
CLO 5	Understand the principles of packages, exception, 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 **2018-19** onwards under New CBCS.

Programme: **B.Com CA**

Course Code : 18UCC4CP4

Course Title : **Core Practical: 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.**

Course Learning Outcomes:

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

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Programme: **B.Com CA** Course Code : **18UCC4AL4**
Course Title : **Part III – Allied 4 – COMPANY LAW AND SECRETARIAL
PRACTICE**
Year : **Second Year** Semester **IV**
5 Hours / Week 5 Credits

Course Learning Objectives:

CO1	To learn the various kinds of companies and their features
CO2	To study the important provisions of the act
CO3	To throw light on the procedures to conduct various meetings and manage the affairs of the company
CO4	Understand the procedure for conducting company meetings

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**.

Course Learning Outcomes

CLO1	Remember the features of the company, types and procedures of conversion
CLO2	Understand the effects of certificate of incorporation and the need for the commencement of business
CLO3	Apply various provisions of the act for managing the affairs of the company
CLO4	Analyze appropriate case studies to internalize the provisions of the act

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.

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

Programme: **B.Com CA**

Course Code :

Course Title : **Consumer Rights**

Year : **Second Year**

Semester **IV**

2 Hours / Week

2 Credits

Course Learning Objectives:

CO1	To familiarize the students with their rights and responsibilities as a consumer
CO2	To make the students to understand the social framework of consumer rights
CO3	To know the legal framework of protecting consumer rights.
CO4	To provide an understanding of the procedure for redressal of consumer complaints

UNIT - I CONCEPTUAL FRAMEWORK

Consumer and Markets: Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT - II THE CONSUMER PROTECTION LAW IN INDIA

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Course Learning Outcomes (CLOs)

CLO1	Remember the conceptual framework on consumer and markets.
CLO2	Understand the important provisions of the consumer protection act
CLO3	Apply grievance redressal mechanism and leading case studies
CLO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi (2007), Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005), Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. G.
3. Ganesan and M. Sumathy. (2012), Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012), Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002), Consumer Right for Everyone Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. ebook, www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

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

Programme:	B.Com CA	Subject Code	: 18UCC5C09
Course Title	: Part III – Core 9 – HIGHER CORPORATE ACCOUNTING		
Year	: Third Year	Semester	V
<u>6</u>	Hours / Week	<u>5</u>	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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For candidates admitted from academic year 2016-17 onwards under New CBCS.

Programme: B.Com CA	Subject Code : 18UCC5C10
Course Title : Part III – CORE-10 – INDIAN BANKING	
Year : Third Year	Semester V
<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.

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 : 18UCC5C11
Course Title : Part III – Core 11- WEB PROGRAMMING	
Year : Third Year	Semester V
<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 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 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 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	: 18UCC5CP5
Course Title	: Part III – CORE PRACTICAL 5- WEB PROGRAMMING		
Year	: Third Year	Semester	V
<u>4</u> Hours / Week		<u>3</u> 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 : **18UCC5EL2**

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

Programme :B.Com CA

Course Code : 18UCC5CIN1

Course Title : CORE - INDUSTRIAL TRAINING/INTERNSHIP TRAINING

Hours / Week:5

Year :Third Year

Semester :V

Credits:4

Course Learning Objectives:

CO1	Aim to provide practical exposure to the students.
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A guide has been allotted to each student by the department. students to get practical exposure in the field of auditing, they were provided with choice of choosing Internship training in auditor's office or they can undergo industrial training already available in the syllabus. The department will facilitate the interested students to get internship training in auditor's office. Select any auditor office in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide and auditor should review the work every week and put his/her 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 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:

First Review	15 Marks
Second Review	15 Marks
Work Diary	20 Marks
TOTAL	50 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)	50 Marks
Internal Examiner	50 Marks
TOTAL	100 Marks

Course Learning Outcomes:

CLO1 Able to work in auditor's house/Industry

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

Programme: **B.Com CA** Subject Code : **18UCC6C12**
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 : **18UCC6C13**

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 : **18UCC6C14**
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

**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: **18UCC6EL3**

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 & 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.

**Sri Ramakrishna Mission Vidyalaya college 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.Com CA	Subject Code	: 18UCC6C15
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

Programme : B.Com. / BCA / B.Sc.

Course Code: 18UCC4NM2

Course Title : PART – IV - CONSUMER RIGHTS

Hours/ Week : 2

Year : II

Semester :IV

Credits : 2

UNIT-I

CONCEPTUAL FRAME WORK: Consumer and Markets: Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction- Grievances -complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT-II

THE CONSUMER PROTECTION LAW IN INDIA: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT – III

GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Books for Study:

01. Sri Ram Khanna and Savita Hanspal, Consumer Affair and Customer Care, Voice Society, 1st edition, 2020.
02. Ram Naresh Chaudhary, *Consumer Protection Law: Provisions and Procedure*, Regal Publications, 2nd edition, 2017.
03. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company, 2nd edition, 2015.
04. Mohammed Kamalun Nabi, Irshadun Nabi and Kishore C. Raut, *Consumer Right and protection in India*, New Century Publications, 1st edition, 2015.

Books for Reference:

1. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges, Regal Publications, 1st edition, 2012.
2. Suresh Misra and Sapna Chadah, Consumer Protection in India: Issues and Concerns, Indian Institute Of Public Administration, 1st edition, 2012.

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

For candidates admitted from academic year 2019- 2020 onwards under New CBCS.

Programme:BCA

Course Title:Allied 4 - Fundamentals of Accounting **Course Code:** 18UCA3AL3

Year: II

Semester: IV

6 Hours / week

Credits: 5

Course Objectives:

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

Course Outcome:

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

CO Number	CO Statement
CO1.	Understand the role of basic Accounting Concepts and Conventions.
CO2.	Preparation financial statements in accordance with Generally Accepted Accounting Principles.
CO3.	Demonstrate knowledge of each step in the various subsidiary books of accounting.
CO4.	Support at a basic level the recording and reporting of cost accounting information for business.
CO5.	Demonstrate an understanding the Budgeting and types of Budget preparation.

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/Lyall Bk 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.