SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE, (AUTONOMOUS), COIMBATORE - 641 020.
PROGRAMME NAME: B.COM PA 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	16UGC1TA1	I	TAMIL I	6	4	3	25	75	100
02	17UGC1EN1	II	ENGLISH I	6	4	3	25	75	100
03	17UPA1C01	III	CORE 1- PRINCIPLES OF ACCOUNTANCY	4	4	3	25	75	100
04	17UPA1C02	III	CORE-II-INTRODUCTION TOINFORMATION TECHNOLOGY	4	4	3	25	75	100
05	17UPA1AL1	III	ALLIED PAPER I :MATHEMATICS FOR BUSINESS	4	4	3	25	75	100
06	17UPA1CP1	III	Core Practical: Computer Applications (MS Office)	4	2	3	40	60	100
07	17UGC1ENS	IV	ENVIRONMENTAL STUDIES	2	2	2	-	75	75
TOTAL				30	24	-	165	510	675

SEMESTER - II

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	16UGC2TA2	I	TAMIL-II	6	4	3	25	75	100
02	17UGC2EN2	II	ENGLISH-II	6	4	3	25	75	100
03	17UPA2C03	III	CORE 3-MERCANTILE LAW	7	4	3	25	75	100
04	17UPA2CP2	III	Core Practical: Computer Applications (MS Access & Tally)	4	2	3	40	60	100
05	17UPA2AL2	III	ALLIED PAPER II- STATISTICS FOR BUSINESS	5	4	3	25	75	100
06	17UGC2VAE	IV	VALUE EDUCATION- HUMAN RIGHTS#	2	2	3	-	75	75
TOTAL				30	20	-	140	435	575

SEMESTER – III

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	17UPA3C04	III	CORE 4-INDUSTRIAL LAW	5	4	3	25	75	100
02	17UPA3C05	III	CORE-5-STRATEGIC MANAGEMENT	5	4	3	25	75	100
03	17UPA3C06	III	CORE-6-COST ACCOUNTING	6	5	3	25	75	100
04	17UPA3AL3	III	ALLIED:III-MANAGERIAL ECONOMICS	5	4	3	25	75	100
05	17UPA3CP3	III	Core Practical: Computer Applications (Oracle)	4	2	3	20	30	50
06	17UPA3SE1	IV	SKILL BASED SUBJECT-1:PRINCIPLES OF MARKETING	3	3	3	20	55	75
06	17UPA3NM1	IV	NME-I/Basic Tamil-I	2	2	3	-	50	50
TOTAL				30	24	-	140	435	575

SEMESTER - IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED- ITS	EXAM HRS	MAX MARKS		
							INT	EXT	TOT
01	17UPA4C07	III	CORE-7-ADVANCED ACCOUNTING-I	6	4	3	25	75	100
02	17UPA4C08	III	CORE-8-MANAGEMENT ACCOUNTING	6	4	3	25	75	100
03	17UPA4C09	III	CORE-9-EXECUTIVE BUSINESS COMMUNICATION	5	4	3	25	75	100
04	17UPA4CP4	III	Core Practical: Computer Applications (OOPS C++)	4	2	3	20	30	50
05	17UPA4AL4	III	ALLIED :IV PRINCIPLES OF MANAGEMENT	4	4	3	25	75	100
06	17UPA4SE2	IV	SKILL BASED SUBJECT-2:COMPANY LAW	3	3	3	20	55	75
07	17UPA4NM2 / 15UGC4BT2	IV	NME-II/Basic Tamil-II	2	2	3	-	50	50
TOTAL				30	23	-	140	435	575

SEMESTER - V

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	17UPA5C10	III	CORE 10-ADVANCED ACCOUNTING-II	6	5	3	25	75	100
02	17UPA5C11	III	CORE 11-AUDITING AND ASSURANCE-I	6	4	3	25	75	100
03	17UPA5C12	III	CORE 12- DIRECT TAX-I	6	5	3	25	75	100
04	17UPA5C13	III	CORE-13 DIRECT TAX-II	5	4	3	25	75	100
05	17UPA5EL1	III	ELECTIVE-I:FINANCIAL MANAGEMENT	4	4	3	25	75	100
06	17UPA5SE3	IV	SKILL BASEDSUBJECT-3:BANKING AND INSURANCE LAW	3	2	3	20	55	75
TOTAL				30	24	-	145	430	575

SEMESTER - VI

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	17UPA6C14	III	CORE -15- CORPORATE ACCOUNTING	6	5	3	25	75	100
02	17UPA6C15	III	CORE -16AUDITING AND ASSURANCE-II	5	5	3	25	75	100
03	17UPA6C16	III	CORE -17INDIRECT TAX	5	4	3	25	75	100
04	17UPA6EL2	III	ELECTIVE-II:BUSINESS FINANCE	5	4	3	25	75	100
05	17UPA6CPR	III	ELECTIVE-III:PROJECT WORK & VIVA-VOCE	6	4	3	25	75	100
06	17UPA6SE4	IV	SKILL BASED SUBJECT-4: CYBER LAW	3	3	3	20	55	75
07	17UGC6SPO/NSS	V	EXTENSION ACTIVITES@	-	1	-	-	50	50
TOTAL				30	26		145	480	625
Total Credit and Total Marks					140	TOTAL	3600		

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

Programme   : **B.Com PA**   Course Code   : **17UPA1C01**
Course Title   :   **CORE 1- PRINCIPLES OF ACCOUNTANCY**
Year   : FIRST YEAR   Semester   : I

Hours / Week :4   Credits:4

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

> ➢ Concepts and conventions of accounting
> ➢ Basic Accounting framework

UNIT-I
Fundamental of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial Balance

UNIT-II
Final accounts of a sole trader with adjustments – Error and rectification

UNIT-III
Bills of exchange – Accommodation bills – Average due date – Account current.

UNIT-IV
Accounting for consignments and joint ventures.

UNIT-V
Bank Reconciliation Statement – Receipts and Payments – Income and Expenditure Account – Balance Sheet – Accounts of Professionals.
Note: Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE

1. N. Vinayakam, P.L. Mani, K.L. Nagarajan – ***Principles of Accountancy*** – S.Chand & Company Ltd.,
2. T.S. Grewal - ***Introduction of Accountancy*** - S.Chand & Company Ltd.,
3. R.L. Gupta, V.K. Gupta, M.C. Shukla – ***Financial Accounting*** – Sultanchand & Sons
4. T.S. Grewal, S.C Gupta, S.P. Jain – ***Advanced Accountancy*** - Sultanchand & Sons
5. K.L. Narang, S.N. Maheswari - ***Advanced Accountancy*** – Kalyani Publishers
6. S.K. Maheswari, T.S. Reddy – ***Advanced Accountancy*** – Vikas Publishers
7. A. Murthy – ***Financial Accounting*** – Margham Publishers
8. P.C. Tulsian – ***Advanced Accountancy*** – Tata McGraw Hill Companies
9. A. Mukherjee, M. Hanif – ***Modern Accountancy. Vol I*** - Tata McGraw Hill Companies.

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

Programme   : **B.Com PA**   Course Code   : **17UPA1C02**

Course Title   : **CORE-2- INTRODUCTION TO INFORMATION TECHNOLOGY**

Year   : FIRST YEAR   Semester   : I

Hours / Week :4   Credits: 4

Subject Description: To enable the students to have through knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology.

Objectives: After the successful completion of the course the students should have through knowledge about concepts and principles of information technology.

Unit-I-Hardware and software: Computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit-II-Types of computer systems – micro, mini, mainframe and super computers. Analog, digital and hybrid computers, business and scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems – batch, online and real time system. Time sharing, multiprogramming and multiprocessing systems. Net workings: Local and Wide Area Networks.

Unit-III-Components of computers input, output and storage devices, software: system software and application software; Programming language-machine language-assembly language, higher level languages, Flowchart and programme flow charts. Steps in developing a computer programme.

Unit-IV-Operating systems: DOS, Windows, UNIX, Windows NT, Windows 98 – Ecommerce. Internal-Extranet-Email and its uses-worldwide websites-mobile computers.

Unit-V-System analysis and design, computer based information system-Transaction processing office Automation-Management information system-decision support systems-expert system.

BOOK FOR REFERENCE

1. ***Computer and common sense***-Roger Hunt and John Shellery
2. ***Using Micro Computers***-Brightman and Dims dale
3. ***P.C. Software made simple –*** R.K. Taxali
4. ***Introduction to computers*** – Alexis Leon and Mathews Leon
5. ***Information technology for management*** – Henry C. Lucas.

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

Programme : **B.Com PA**   Course Code   : 17UPA1CP1

Course Title : **Core Practical: Computer Applications (MS Office)**

Year   : FIRST   Semester   : I

 Hours / Week :4   Credits: 2

I-MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
   Bold,Underline, Font Size, Style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find & Replace.
2. Prepare an Invitation for the college functions using Text boxes and clip arts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following Operations:
   Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of table format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/Templates.

II-MS EXCEL

1. Prepare a mark list of your class(minimum of 5 subjects) and perform the following operations:
   Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading Profit & Loss Account and Business Sheet) by using formula.
3. Draw the diffferent types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing Simple and Compound Interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a product Life Cycle which should contain the following stages:
   Introduction, Growth, Maturity, Saturation, Decline.

III – MS POWERPOINT

1. Design presentation slides for a product of your choice. The slide must include name, brand name, type of products, charactersitics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentations should work in manual mode.
2. Design presentation slides for organization details for 5 levels of Hierarchy of acompany by using organization chart.
3. Design slides for the Headline News of a popular TV Channel. The presentaton should contain the following transactions:
4. Design presentation slides about an organization and perform frame movement by interesting Clip Arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/ Lecture presentation using animation effects and perform the following operations:
   Creation of different slides, changing background color, font color using Word Art.

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

Programme   : **B.Com PA**   Course Code   : 17UPA2C03

Course Title   : **CORE-3-MERCANTILE LAW – I**

Year   : FIRST   Semester   : II

 Hours / Week :7   Credits :4

Objectives:

To test the general comprehensionsof elements of merchantile law.

Unit-I

The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

Unit-II

Other essentials elements of a valid contract.

Unit-III

Performance of contract and Breach of contract.

Unit-IV

The sale of Goods Act, 1930: Formation of contract of sale-Conditions and warranties-Transfer of Ownership and delivery of goods-Unpaid seller and his rights.

Unit-V

The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Law	N.D.Kapoor	Sultan Chand	Fifth edition 2007
Business Law	R.S.N.Pillai & Bhagavathi	S.Chand	Reprint 2009
Business Law	P.Saravanavel & Syed Bandre Alam	Himalayan Publishing House	2007
Elements of Commercial Law	N.D.Kapoor	S.Chand	Reprint 2008
Elements of Mercantile Law	N.D.Kapoor	S.Chand	29threvised edition reprint 2008
Mercantile Law for CA Common Proficiency	P C Tulsian	Tata McGrow Hill Publishing co Ltd	3rdreprint 2008

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

Programme   : **B.Com PA**   Course Code   : 17UPA2CP2

Course Title   **: Core Practical: Computer Applications (MS Access & Tally)**

Year   : FIRST   Semester   : II

Hours / Week :4   Credits   :2

I-MS ACCESS

1. Prepare a payroll for employee database of organization with the following details:
   Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include atleast three tables and must have atleast two fields with the following details:
   Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for thePRODUCT database.

II-TALLY AND INTEREST

1. Create a new company group, voucher and ledger and record minimum 10 transactions and display the relevant results.

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

3. Prepare inventory statement using (Calculate inventory by using all methods)
   a) FIFO   **b)** LIFO **c)** Simple Average Method **d)** Weighted Average Method

4. Create an e-mail id and check the mail inbox.

5. Learn how to use search engines and visit yahoo.com, hotmail.com and google.com.

6. Visit your University and college website and collect the relevant data.

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Programme   : **B.Com PA**   Course Code   : 17UPA3C04

Course Title   : **CORE-4-*INDUSTRIAL LAW***
Year   :   SECOND   Semester   : III

 Hours / Week :5   Credits   :4

OBJECTIVES:

    To test the working knowledge of business laws and their practical application in commercial situation.

Unit I

   Factories Act, 1948.

Unit II

    Workmen's compensation Act, 1923.

Unit III

    The Payment of Bonus Act, 1965.

Unit IV

    The Employees Provident Fund and Miscellaneous Provisions Act, 1952.

Unit V

    The Payment of Gratuity Act, 1972.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
A textbook of Mercantile Law	P.P.S. Gonga	S.Chand	2008
Business and Corporate Law	C.C.Bansal	Excel Books	2007
Mercantile Law	M.C.Kuchhal	Vikas publishing House	6th edition 4th reprint
Elements of Industrial Law	N.D.Kapoor	Sultan chand & Sons	Reprint 2006

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Programme　　　: **B.Com PA**　　　　　　　Course Code　: 17UPA3C05

Course Title　　: **CORE 5-STRATEGIC MANAGEMENT**　Course Code : 17UPA3C05

Year　　　　　: SECOND　　　　　　Semester　　: III

Hours / Week　:5　　　　　　　　　Credits　　　:4

Objectives:

- ✓ To develop an understanding of the general and competitive business environment.
- ✓ To develop an understanding of strategic management concepts and techniques.
- ✓ To be able to solve simple cases.

Unit I--Business Environment: General Environment – Demographic, Socio- cultural, Macroeconomic, Legal / political, Technological and Global Competitive Environment. **Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

Unit II--Strategic Analyses: Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix**. Strategic Planning:** Meaning, stages, alternatives, strategy formulation.

Unit III--Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

Unit IV--Strategy Implementation and Control: Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

Unit V--Reaching Strategic Edge: Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Business Policy and Strategic Management	P. Subbha Rao	Himalaya	Reprint 2003
Strategic Management Text and Cases	VSP Rao & V.Harikrishna	Excel Books	1stedition 2003
Quality Management	Howard S. Gitlow, AlanJ. Oppenheim Rosa David M. Levine	Tata McGrow Hill Publishing co Ltd	3rdedition 2009
Business Policy and Strategic Management	Azhar Kazmi	Tata McGrow Hill Publishing co Ltd	7threprint 2004
Quality Management	K.Shridara Bhatt	Himalaya	1stedition 2007

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Programme   : **B.Com PA**   Course Code   : 17UPA3C06
Course Title   :CORE-6-**COST ACCOUNTING**   Course Code: 17UPA3C06
Year   : SECOND   Semester   : III
Hours / Week :6   Credits   :4

UNIT I--Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management —Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and E-Tender.

UNIT II--Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III--Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV--Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V--Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE: Distribution of marks: Theory 40% and Problems 60%

BOOKS FOR REFERENCE:

1. **S.P.Jain and KL.Narang**, "*Cost Accounting*", Kalyani Publishers,New Delhi.Edn.2005.

2. **R.S.N. Pillai and V. Bagavathi,** "*Cost Accounting*", S. Chand and Company Ltd., New Delhi.Edn.2004.

3. **S.P.Iyyangar,** "*Cost Accounting Principles and Practice*", Sultan Chand, New Delhi. 2005.

4. **V.K.Saxena & C.D.Vashist**, "*Cost Accounting*", Sultan Chand, New Delhi 2005.

5. **M.N.Arora,** "*Cost Accounting*", Sultan Chand, NewDelhi 2005.

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For candidates admitted from academic year 2017-18 onwards under New CBCS.
Programme   : **B.Com PA**   Course Code   : 17UPA3AL3

Course Title   : **ALLIED-III: MANAGERIAL ECONOMICS** Course Code: 17UPA3AL3

Year   : SECOND   Semester   : III

Hours / Week :5   Credits   :4

Subject Description: To enable the students to understand various economic strategies in business decision making.

Goals   : To make the students to understand the tools the techniques and economic analysis applied in the art of mangerial decisions.

Objectives   : On successful completion of this course, tools and principles in the field of Economics and Business Management.

UNIT-I-- Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions –Goals of a firm.

UNIT-II-- Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

UNIT-III-- Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production –Long run and Short run cost.

UNIT-IV-- Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices –Government intervention in Market.

UNIT-V-- Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

<u>**BOOKS FOR REFERENCE:**</u>

1. R.L.Varshney and K.L.Maheshwari---- ***Managerial Economics*** ----Sulthan Chand and Sons.

2. Alak Gosh and Biswanath Gosh---- ***Managerial Economics*** ----Kalyani Publications.

3. D.Gopalakrishna--***Managerial Economics***--Himalaya Publishing House.

4. S.Sankaran---- ***Managerial Economics***----Margham Publications.

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

Programme   : **B.Com PA**   Course Code   : 17UPA3CP3

Course Title   : **Core Practical: Computer Applications (Oracle)**

Year   :   SECOND   Semester   : III

Hours / Week :4   Credits   :2

1.Create a table "Company" with the following fields and insert the values for 10 employess.

Field name	Field Type	Field Size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No. of employess	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

  a) Display all the records of the company which are in the ascending order of GP percent.
  b) Displaythe name of the company whose supplier name is "TELCO".
  c) Display the details of the company whose GP percent is greater than 20 and order by GP percent.
  d) Display the detail of the company having the employees ranging from 300 to 1000.

  e) Display the name of the company whose supplier is same as the Tata's.

  2. Create a table named "Employee" with the following fields and insert the values.

Field name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries:

a) Display the name of the employees whose salary is greater than Rs.10,000.

b) Display the details of employees in ascending order according to Employee Code.
c) Display the total salary of the employees employees whose grade is "A".
d) Display the deatails of the employees earning the highest salary.
e) Display the names of the employees who earn more than "Ravi".

3.Create a table "Product" with the following fields and insert the values:

Field name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

a) Calculate the average percentage of students.
b) Display the names of the students whose percentage is greater than 80.
c) Display the details of the student who got the highest percentage.
d) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4.Create a table "Product" with the following fields and insert the values:

Field name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

a) Using update statements calculate the total amount and then select the record.
b) b) Select the records whose unit of measure is "Kg".
c) c) Select the records whose quantity is greater than 10 and less than or equal to 20.
d) d) Calculate the entire total amount by using sum operation.
e) e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10

	Number	
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places

Queries:

a)   Update the records to calculate the net pay.

b)   Arrange the records of the employees in ascending order of their net pay.

c)   display the details of the employees whose department is "Sales".

d)   Select the details of employees whose HRA>= 1000 and DA<=900.

e)   Select the records in descending order.

6. Create a table publisher and book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher City	Var Char	12
Publisher State	Var Char	10
Title of Book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

a) Insert the record into the table publisher and book.
b) Describe the structure of the tables.
c) Show the details of the book with the title "DBMS"
d) Show the details of the book with price>300.
e) Show the details of the book with publisher name "Kalyan".
f) Select the book code, book title and sort by book price.
g) Select the book code, book title and sort by book price.
h) Count the number of books of publisher starts with "Sultan Chand".
i) Find the name of the publisher starting with "S".

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15

Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

a) Insert the records into the table.
b) Describe the structure of the table.
c) Display the records of Deposit and Loan.
d) Find the number of loans with amount between 10000 and 50000.
e) List in the alphabetical order the names of all customers who have loan at the Coimbatore branch.
f) Find the average account balance at the Coimbatore branch.
g) Update deposits to add interest at 5% to the balance.
   Arrange the records in descending order of the loan amount.
h) Find the total amount of deposit in 'Erode' branch.

SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE,
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For candidates admitted from academic year 2017-18 onwards under New CBCS.

Programme   : **B.Com PA**   Course Code   : 17UPA3SE1

Course Title   : **SKILL BASED SUBJECT – 1-PRINCIPLES OF MARKETING**

Year   : SECOND   Semester   : III

Hours / Week :3   Credits   :3

Objective:

To make the students understand about the Modern Marketing and other Marketing Concepts.

Unit-I-Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing.

UNIT II-Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information

UNIT III-Consumer Behavior –meaning –Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation – Customer Relations Marketing.

UNIT IV-Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context.

UNIT V-Marketing and Government –Bureau of Indian Standard s –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities.

BOOKS FOR REFERENCE:

1. ***Marketing Management***   -   Rajan Sexena.
2. ***Principles of Marketing***   -   Philip Kotler & Gary Armstrong.
3. ***Marketing Management***   -   V.S. Ramasamy and Namakumari.
4. ***Marketing***   -   William G Zikmund & Michael D Amico.
5. ***Marketing***   -   R.S.N. Pillai & Bagavathi.

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

Programme   : **B.Com PA**   Course Code   : 17UPA4C07

Course Title   : **CORE-7- ADVANCED ACCOUNTING-I**

Year   :   SECOND   Semester   : IV

Hours / Week :6   Credits   :4

SUBJECT DESCRIPTION:

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Departmental Accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Hire Purchase and Instalment System including Hire purchase Trading Accounts.

UNIT V

Royalties including Sub-tax – Insolvency of Individuals only.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE:

1.	**Jain & Narang**	:	*Advanced Accounting*
2.	**T.S. Grewal**	:	*Advanced Accounting*
3.	**M.C. Shukla**	:	*Advanced Accounting*
4.	**T.S. Reddy & Murthy**	:	*Financial Accounting*
5.	**Gupta R.L & Radhasamy.M**	:	*Advanced Accounting*

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

Programme   : **B.Com PA**   Course Code   : 17UPA4C08

Course Title   : **CORE -8-MANAGEMENT ACCOUNTING**

Year   : SECOND   Semester   : IV

Hours / Week :6   Credits   :4

Subject Description: This course aims to develop an understanding of the conceptual framework of Mangement Accounting.

Goals: To acquaint the students, the Mnagement Accounting Techniques that facilitates managerial decision-making.

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

UNIT I--Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

UNIT II--Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III--Working Capital- Working Capital requirements and its computation-Fund Flow Analysis and Cash Flow Analysis.

UNIT IV--Marginal costing and Break Even Analysis – Managerial applications of marginal costing –Significance and limitations of marginal costing.

UNIT V--Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks: Theory 40% and Problems 60%

BOOKS FOR REFERENCE:

1. Dr. S.N.Maheswari," ***Management Accounting***", Sultan Chand & Sons, New Delhi, 2004.
2. Sharma and S.K.Gupta," ***Management Accounting***", Kalyani Publishers, New Delhi, 2006.
3. S.P. Jain and K.L. Narang," ***Cost and Management Accounting***", Kalyani Publishers, New Delhi.
4. S.K. Bhattacharya," ***Accounting and Management***", Vikas Publishing House.

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

Programme   : **B.Com PA**   Course Code   : 17UPA4C09

Course Title   : **CORE-9-EXECUTIVE BUSINESS COMMUNICATION**

Year   : SECOND   Semester   : IV

Hours / Week :5   Credits   :4

Subject Description: This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

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

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

Unit - I

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

BOOKS FOR REFERENCE:

1. **Rajendra Pal Korahill**, "*Essentials of Business Communication*", Sultan Chand & Sons, New Delhi, 2006.

2. **Ramesh, MS, & C. C Pattanshetti**, "*Business Communication*", R.Chand&Co, New Delhi, 2003.

3. **Rodriquez M V**, "*Effective Business Communication Concept*" Vikas Publishing Company, 2003.

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).

2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)

3. Program to calculate Economic Order Quantity (using nesting of member function).

4. Program to print the Employees' payroll statement (using control structures).

5. Program to calculate simple Interest and compound Interest(using nested class).

6. Program to calculate net income of a family(using friend function in two classes).

7. Program to print the book list of library(using array of objects).

8. Program to prepare cost sheet (using inheritance).

9. Program to calculate margin of safety (using multilevel inheritance).

10. Program for bank transaction (using constructor and destructor).

11. Program to calculate increase or decrease in working capital using operator overloading.

12. Program to create the student file and prepare the marks slip by accessing the file.

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

Programme   : **B.Com PA**   Course Code   : 17UPA4AL4

Course Title   : **Allied : IV-PRINCIPLES OF MANAGEMENT**
Year   : SECOND   Semester   : IV

 Hours / Week :4   Credits   :4

Subject Description: To enable the students to know the theories/concepts about management.

Goals: To make the students to understand the elements of effective management

 Objectives: On successful completion of this course, the student will have an opportunity to examine and apply appropriate theories/concepts about managing the business effectively.

Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

Unit II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles ofSound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV

Motivation – Need – Determinants of behavior – Mass low's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

BOOKS FOR REFERENCE:

1. **Principles of Management**   :   Koontz and O'Donald
2. **Business of Management**   :   Dinakar - Pagare
3. ***The Principles of Management***   :   Rustom S.Davan
4. ***Business Organization and Management***   :   Y.K. Bhushan
5. ***Business Management***   :   Chatterjee.

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For candidates admitted from academic year 2017-18 onwards under New CBCS.
Programme   : **B.Com PA**   Course Code   : 17UPA4SE2

Course Title   : **Skill Based Subject-2 COMPANY LAW**

Year   : SECOND   Semester   : IV

Hours / Week :3   Credits   :3

Subject Description: This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals: To enlighten the students' knowledge on Companies Act.

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

Unit-I -Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit – II-Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultra virus – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management.

Unit – III-Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

Unit-IV-Director and Secretary-Qualification and Disqualification-Appointment-Removal-Remuneration-Powers, Duties and Liabilities.

Unit – V-Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

BOOKS FOR REFERENCE:

1. **N.D.Kapoor, "***Company Law***"** Sultan Chand & Sons, New Delhi 2005.
2. **Bagrial A.K**, "***Company Law***", Vikas Publishing House, New Delhi.
3. **Gower L.C.B**, "***Principles of Modern Company Law***", Steven & Sons, London.
4. **Ramaiya A,** "***Guide to the Companies Act***", Wadhwa & Co., Nagpur.
5. **Singh Avtar,** "***Company Law***", Eastern Book Co., Lucknow.

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

Programme : **B.Com PA**   Course Code   : 17UPA5C10

Course Title : **CORE-10-ADVANCED ACCOUNTING – II**

Year   : THIRD   Semester   : V

Hours / Week :6   Credits   :5

Objectives:

➢ To have an understanding of the conceptual frame work for the preparation and presentation of financial statements;

➢ To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and

➢ To gain the ability to solve advanced problems in the case of different entities.

Unit I

Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms

Unit II

Admission, retirement and death of a partner including treatment of goodwill

Unit III

Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms

Unit IV

Conversion into a company and Sale to a company

Unit V

Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign   Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16:   Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.

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

Programme   : **B.Com PA**   Course Code   : 17UPA5C11

Course Title   : **CORE-11-AUDITING AND ASSURANCE -I**

Year   : THIRD   Semester   : V

Hours / Week :6   Credits   :4

Objectives:

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

Unit I - Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

Unit II - Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.

Unit III - Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.

Unit IV - Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.

Unit V - Audit Performance - Audit of Payment - General Consideration - Wages **-** Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.

TEXT BOOK:

1. Ainapure, V., & Aniapure, M. (2009). *Auditing and Assurance* (Second Ed.). New Delhi: PHI Learning Private Limited.
2. Kumar, R., & Sharma, V. (2011). *Auditing Principles and Practice* (Second Ed.). New Delhi: PHI Learning Private Limited.

BOOKS FOR REFERENCE:

1. Kishandwala, V., & Kishandwala, N. (2005). ***Principles & Practice of Auditing***. S.Chand & Co., Ltd.
2. Kumar, P. (2006). ***Auditing***. Kalyani Publisher.
3. Pagare, D. (2007). ***Principles of Auditing***. S.Chand & Co., Ltd.
4. RavinderKumar, & Sharma, V. (2001). ***Practical Auditing***. Prentice Hall of India.
5. Tondon, B.N, & Sudharsanam, S. (2003). ***Practical Auditing***. S.Chand & Co., Ltd.

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

Programme   : **B.Com PA**   Course Code   : 17UPA5C12

Course Title   : **CORE-13-DIRECT TAX-I**

Year   : THIRD   Semester   : V

Hours / Week :6   Credits   :5

Objectives:

➤   To gain the knowledge of the provisions of Income- tax law relating to the topics mentioned in the contents below.

➤   To gain ability to solve simple problems concerning assesses with the status of "Individual" and covering the areas mentioned in the contents below.

Unit I

Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

Unit II

Income from salary – Income from House Property

Unit III

Income from Business or Profession

Unit IV

Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source- Provisions for filing of return of Income.

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

Programme   : **B.Com PA**   Course Code   : 17UPA5C13

Course Title   : **CORE-14-DIRECT TAX-II**

Year   : THIRD   Semester   : V

Hours / Week :5   Credits   :4

Objectives:

➤ To gain the knowledge of the provisions of assessment of various types of persons,

Appeals, Provisions and Prosecution, Wealth tax and

➤ To gain ability to solve simple problems concerning assesses with the status of

HUF, Firms, Person, Company, Cooperative Societies and covering the areas mentioned in the contents below.

Unit I

Assessment of HUF, Firms.

Unit II

Assessment of AOP and Companies

Unit III

Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.

Unit IV

Appeals and Provisions, Penalties and Prosecution.

Unit V

Wealth Tax.

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

Programme　　: **B.Com PA**　　　　　　　　　Course Code　: 17UPA5EL1

Course Title　: **ELECTIVE – I - FINANCIAL MANAGEMENT**

Year　　　　: THIRD　　　　　　　　　Semester　　: V

Hours / Week　:4　　　　　　　　　　Credits　　　:4

Objective

To acquaint knowledge about the budgetary controls used in the corporate

Unit I

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Unit II

Sources of Long-term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit III

Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Unit IV

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit V-Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.

TEXT BOOKS

1. S N Maheshwari　　　　-　　　*Financial Management Principles and Practice.*

2. Khan and Jain　　　　　-　　　*Financial Management*.
3. Sharma and Sashi Gupta　-　　　*Financial Management*.
4. I M Pandey　　　　　　-　　　*Financial Management*.
5. James c Vanhorne　　　-　　　*Financial Management*.
6. Prasanna Chandra　　　-　　　*Financial Management*.

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

Programme   : **B.Com PA**   Course Code   : 17UPA5SE3

Course Title   : **SKILL BASED SUBJECT –3- BANKING AND INSURANCE LAW**
Year   : THIRD   Semester   : V

Hours / Week :3   Credits   :2

Subject Description: This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

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

Unit I -- Banker and Customer – Definition – Relationship - Functions of Commercial Banks –Recent Developments in Banking,

Unit II -- Negotiable Instrument Act **-** Crossing - Endorsement - Material Alteration – Payment of cheques: Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit III-- Insurance: Meaning - Functions - Principles: General, Specific and Miscellaneous. Classification of Insurance**:** Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit IV-- Legal dimension of Insurance: Insurance Act, 1938 – Life Insurance Act, 1956 – General Insurance Business Act, 1932 –Consumer Protection Act,1986.

Unit V-- IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.

BOOKS FOR REFERENCE:

1. **Varshney,** "***Banking Theory, Law and Practice***", Sultan & Chand Ltd.
2. **Gordon and Nataraj,** "***Banking Theory, Law and Practice***", Himalaya Publishing House..
3. **M.L. Tannan,** "***Banking Theory, Law and Practice***", Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**,"***Insurance - Fundamentals, Environment & Procedures***", Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, "***Insurance – Principles and Practice***", S.Chand & Company Ltd., New Delhi, 2006.

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

Programme   : **B.Com PA**   Course Code   : 17UPA6C14

Course Title   : **CORE-15-CORPORATEACCOUNTING**

Year   : THIRD   Semester   : VI

Hours / Week :6   Credits   :5

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

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

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

Unit – I-Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit – II-Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

Unit – III-Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit – IV-Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit – V-Liquidation of Companies - Statement of Affairs -Deficiency a/c.

Note: Distribution of Marks: Theory-20%, Problems-80%.

<u>**BOOKS FOR REFERENCE:**</u>

1. **S.P. Jain & K.L. Narang,** "*Advanced Accounting*", Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.,** "*Corporate Accounts* ", Theory Method and Application-13thRevised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, "*Advanced Accountancy, Part-I*", Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.,**"*Corporate Accounts* ", Theory Method and Application-13thRevised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, "*Advanced Accountancy*", S. Chand & Co., New Delhi.
6. **Reddy & Murthy,** "*Financial Accounting*", Margham Publicatuions, Chennai, 2004.

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

Programme   : **B.Com PA**   Course Code   : 17UPA6C15

Course Title   : **CORE-16-AUDITING AND ASSURANCE –II**

Year   : THIRD   Semester   : IV

Hours / Week :5   Credits   :5

Objectives:

➢   To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them, in audit and attestation engagements and solving simple case – studies.

Unit I

Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other   Receipts.A-30 – **Audit of Purchases** – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

Unit II

Audit of Sales - Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to   customers, Sale returns. **Audit of Suppliers ledger and the debtor**'s **ledger** – Self balancing and the   sectional balancing system, Total or control accounts Confirmatory statements from credit customers   and suppliers, Provision for bad and doubtful debts, writing off bad debts

Unit III

Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue   expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting. **Audit of assets and liabilities**

Unit IV

Company Audit – Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.**Audit Report**- Qualifications , Disclaimers,   Adverse opinion, Disclosures, Reports and certificates.

Unit V

Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative   societies, and insurance companies). Features and basic principles of government audit, Local bodies   and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

BOOKS FOR REFERENCE:

Book Name	Author Name	Publisher	Year & Edition
Principles of Auditing	Dinkar Pagare	S chand &co Ltd	Reprint 2007
Practical Auditing	RavinderKumar, Virendar Sharma	Prentice Hall of India	Reprint 2001
Practical Auditing	B.N.Tandon, S.Sudharsanam	S chand &co Ltd	Reprint 2003
Auditing	Pradeep Kumar	Kalyani Publishers	Reprint 2006
Principles & Practiceof Auditing	V.H.Kishnadwala, N.H. Kishnadwala	S chand &co Ltd	Reprint 2005

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

Programme　　　: **B.Com PA**　　　　　　　　　　Course Code　: 17UPA6C16

Course Title　: **CORE 17 -INDIRECT TAX**

Year　　　　　: THIRD　　　　　　　　　　Semester　　: VI

Hours / Week　:5　　　　　　　　　　　　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

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 PA**   Course Code   : 17UPA6EL2

Course Title   : **ELECTIVE II- BUSINESS FINANCE**

Year   : THIRD   Semester   : VI

Hours / Week :5   Credits   :4

Subject Description: This course aims to throw light on the importance of Finance to business and the proper ways of managing it.

Goals: To enable the students to know the intricacies of Business Finance.

Objectives: On successful completion of this course, the student should be

Well versed in the concept of Business Finance and the application of Finance to Business.

Unit – I-Business Finance: Introduction – Meaning – Concept s - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern n Finance Functions.

Unit – II-Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III-Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit – IV-Capital Structure – Cardinal Principles of Capital – Concept – Importance – Calculation of Ind

Structure – Trading on Equity – Cost of individual and Composite Cost of Capital

  Unit –V-Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

BOOKS FOR REFERENCE:

1. ***Essentials of Business Finance***   -   R.M. Sri Vatsava.
2. ***Financial Management***   -   Saravanavel
3. ***Financial Management***   -   L.Y. Pandey
4. ***Financial Management***   -   S.C. Kuchhal
5. ***Financial Management***   -   M.Y. Khan and Jain.

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

Programme : **B.Com PA**   Course Code : 17UPA6CPR

Course Title : **ELECTIVE—III C PROJECT WORK& VIVA VOCE**

Year   : THIRD   Semester : VI

Hours / Week :6   Credits   :4

A guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide 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 questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

    First Review 10 Marks
    Second Review 10 Marks
    Work Diary 05 Marks
    TOTAL   _____
          25 Marks
          _____

2) End Semester Examination:

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

    External Examiner   25 Marks

    Internal Examiner   25 Marks

    Viva-Voce Examination 25 Marks (Jointly given by the external and

                Internal examiner)

        _____

       75 Marks

        _____

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

Programme : **B.Com PA** Course Code : 17UPA6SE4

Course Title : **SKILL BASED SUBJECT-4-CYBER LAW**

Year : THIRD Semester : VI

Hours / Week :3 Credits :3

Subject Description: This course aims to expose the students to be aware on the information

Technology Law.

Goals: To enlighten the students'knowledge on the basic application of Cyber Law in

e-Commerce in India.

Objectives: After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

Unit I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects**.**

Unit II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance-Digital Signature Certificates.

BOOK FOR REFERENCE:

1. ***The Indian Cyber Law***: Suresh T.Viswanathan, Bharat Law House, New Delhi.