

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS), COIMBATORE - 641 020
2018-2019**

Name of the Programme: B. Com. Cooperation **Month & Year of Revision:** 2018-2019

S.No.	Course Title	Course Code	% of Revision
1	Computerized accounting: Practical	18UCO3CPI	100
2	Research methods for business analysis	18UCO4AL4	100

Note:

No.of Courses offered by the Department (A) - 33

No.of Courses revised in BoS (20% Revision) (B) - 2

Formula for Syllabus revision: $(B/A)*100$ - 6.06%

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

For candidate admitted from academic year 2018-2019 onwards

Under New Choice Based Credit System (CBCS)

Programme	: B.Com Co-operation	Subject Code	: 18UCO3CP1
Course Title	: Core: Practical	Semester	: III
Credits	: 4	Hours / Week	: 4
Year	: Second Year		

COMPUTERISED ACCOUNTING-PRACTICAL

Learning Objectives:

- To understand the basic Introduction of Tally.
- To know the concepts of Accounting systems
- To learn about the preparation of Final Accounts
- To prepare the BRS and Pay Roll Accounting.
- To understand and prepare of Cash Flow and Fund Flow Statements.

Unit-I

Introduction to Tally: Company creation- Alteration, Group of Company Creation - Ledger Creation and Voucher Creation, List of Ledgers frequently used and their respective groups – Inventory Info – Stock creations –Systematic Stock Maintenance (Practical)

Unit- II

Accounting Introduction: Single Entry and Double Entry System of book keeping- Types of Accounts - Rules of Accounts, Subsidiaries books, Journal and ledger- Trial Balance.

Unit - III

Preparation Final Account: Trading and Profit and Loss Account and Balance sheet – Management Report System - (Practical)

Unit-IV

Bank Reconciliation Statement: Meaning –Distinction between Cash Book and Pass Book - Methods of preparation of Bank Reconciliation Statement.(Practical). Pay roll Accounting: Preparation of Pay roll Statement (Basic pay, DA, HRA, PF etc)

Unit-V

Calculating the Fund Flow and Cash FlowStatement: Meaning- Distinction between Fund Flow and Cash Flow - Uses - Preparation of Budgets - Ratio Analysis. (Practical).

Learning Outcomes:

On successful completion of the course;

- Apply and practices for Accounting systems by the Tally Software.
- Gain knowledge on basic account keeping system and auditing
- Prepare final accounts in the manufacturing concerns.
- Apply and practices for BRS and Pay Roll Accounting in business organisation.
- Apply and practices for preparation of fund flow and cash flow statements.

Books Recommended:

1. Dr.NamrataAgrawal, Tally 9, Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2009
2. Vishnu Priya Singh, Tally9, Computech Publications Ltd. New Delhi-110002. (3rd Edition), 2009
3. Kogent Solutions Inc, Tally 9, “In Simple Steps” Dreamtech Publishers, New Delhi- 110002 (1st Edition), 2010.
4. Priya Singh Vishnu, “Learning Tally ERP-9” Computech Publications Ltd. New Delhi- 110002. (6th Revised Edition), 2013.
5. AK.Nadhani& KK Nadhani, Tally 9, BPH Publications, New Delhi. (2nd Edition), 2013

**For candidate admitted from academic year 2018-2019 onwards
Under New Choice Based Credit System (CBCS)**

Programme	: B.Com Co-operation	Subject Code	: 18UCO4AL4
Course Title	: Allied: 4	Semester	: IV
Credits	: 5	Hours / Week	: 6
Year	: Second Year		

RESEARCH METHODS FOR BUSINESS ANALYSIS

Learning Objectives:

- To understand the basic of research and data collection.
- To enable about selection of sampling methods.
- To facilitate the basic business statistics.
- To learn about correlation and regression analysis
- To understand the calculation of index numbers and time series.

Unit-I

Business Research: Definition, Objectives, types, criteria of good research, research problem, techniques involved in defining a problem. Methods of data collection: Primary and Secondary.

Unit-II

Sample Design: Concept, Methods of Sampling: Simple random sampling, restricted random sampling, stratified random sampling, systematic random sampling, cluster sampling. Purposive sampling, quota sampling, convenience sampling,

Unit-III

Statistics: Definition – Objectives – Importance - limitations. Measures of Central Tendencies: mean-median-mode - Geometric mean - Harmonic Mean. Dispersion: Range, Inter - quartile Range - Mean Deviation - Standard Deviation - Coefficient of variation. (Simple Problem)

Unit IV

Correlation and Regression: Definition - methods of correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation. Regression: Definition - Methods, Difference between regression and correlation(Simple problem).

Unit -V

Analysis of Time Series: Definition-components of time Series Analysis: Semi-average method, Moving average method- Method of Least squares Index Numbers:Concepts- methods - Index Numbers. (Simple problem).

Learning Outcomes:

On successful completion of the course;

- Practice of data Collection for research
- Identify the correct method of selection of sampling.
- Gain knowledge about the calculation of average and dispersion.
- Apply and analyse the Correlation and Regression methods.
- Apply and analyse the index numbers and analysis of time series.

Books Reference:

1. Navanitham P.A. (2008) - Business Statistics, Jai Publishers, Trichy – 620021.
2. Gupta S.P. and Gupta M.P. (2005) Business Statistics, Sultan Chand and Sons. Educational Publishers, New Delhi – 110002.
3. Kothari C.R (2010) – Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi-110002.
4. Pillai R.S.N. and Bagavathi (2016) – Statistics – Theory and Practice, S.Chand and Company Ltd, New Delhi – 110055.
5. Anbumani.K and Wilson X.L.X (2019) Research methods for social sciences and Management studies, New Rooyal Book Company, Lucknow, 2019.


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