

**Sri Ramakrishna College of Arts and Science
(Autonomous)**

(Formerly S.N.R. Sons College)

(Affiliated to Bharathiar University)

(Re-Accredited with "A" Grade by NAAC)

(An ISO 9001:2008 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS

BCom-A&F



DEPARTMENT OF COMMERCE WITH ACCOUNTING & FINANCE

ACADEMIC YEAR 2019-2020

(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

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Nava India, Coimbatore-641 006, Tamil Nadu, India.

“Scheme of Examination along with Distribution of Marks and Credits”

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Accounting & Finance

(For the students admitted during the academic year 2019 - 2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester - I							
I-	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I/ 19M01 Malayalam-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I – 19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II – 19CAF101 Principles of Finance	30	20	50	70	100	4
III	CORE III – 19CAF102 Computer Application Practical – I	30			70	100	3
III	ALLIED I – 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE – I @	-			100	100**	1@
IV	19CAFJC1 JOC – I \$	-			-		1\$
Semester -II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-II/ 19M02 Malayalam-II	30			70	100	3

II	19E02 English-II	30			70	100	3
III	CORE IV – 19CAFC01 Advanced Accounting I	30	20	50	70	100	4
III	CORE V – 19CAF201 Management Concepts	30	20	50	70	100	4
III	ALLIED II – 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education	100			-	100**	1#
IV	19CPE02 PACE – II @	-			100	100**	1@
IV	19CAFJC2 JOC – II \$	-					1\$
Semester III							
III	CORE – VI 19CAFC02 Advanced Accounting II	30	20	50	70	100	4
III	CORE – VII 19CAF301 Advanced Financial Management	30	20	50	70	100	4
III	CORE – VIII 19COAC01 Digital Marketing	30	20	50	70	100	4
III	CORE – IX 19CAFC03 Business Law	30	20	50	70	100	4
III	OPEN ELECTIVES – I 19CAFI01 Investment Literacy	30	20	50	70	100	3
III	ALLIED III – 19EC03 General Economics	30	20	50	70	100	4
III	Skill based Subject : 19CAF302 Computer Application Practical – II	30	- 20	50	70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE – III @	-			100	100**	1@
IV	19CAFJC3 JOC – III \$	-					1\$
Semester IV							
III	CORE – X 19CPAC02 Corporate Accounting I	30	20	50	70	100	4
III	CORE – XI 19CAF401 Investment Management	30	20	50	70	100	4
III	CORE – XII 19CAF402 Working Capital Management	30	20	50	70	100	4
III	Elective – I 19CAFE01 Auditing Fundamentals	30	20	50	70	100	4
III	ALLIED IV 19MATC06 Operations Research for Commerce	30	20	50	70	100	4

III	Skill based Subject : 2 19CAFC05 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CAFJC4 JOC – IV \$	-					1\$
Semester V							
III	CORE – XIII 19CPAC03 Corporate Accounting II	C	20	50	70	100	4
III	CORE – XIV 19CAF501 Cost Accounting	30	20	50	70	100	4
III	CORE – XV 19CAFC04 Direct Tax	30	20	50	70	100	4
III	CORE – XVI 19CAF502 Research Techniques	30	20	50	70	100	4
III	OPEN ELECTIVES –II 19CAFI02 Investment Literacy	30	20	50	70	100	3
III	Skill based Subject : 3 19CAF503 Institutional training and project report					100	3
IV	19CPE05 PACE – V @				100	100**	1@
IV	19CAFJC5 JOC – V \$	-					1\$
Semester VI							
III	CORE –XVII 19COAC01 Management Accounting	30	20	50	70	100	4
III	CORE –XVIII 19CAF601 Corporate Finance	30	20	50	70	100	4
III	CORE – XIX 19CAF602 Computer Application Practical – III E-filing & SPSS	30			70	100	3
III	Elective –II 19CAFE02 Banking Technology	30	20	50	70	100	4
III	Skill based Subject : 4 19CAF603 Project Report and Viva Voce					100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100			-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CAFE01	Auditing Fundamentals
	19CAFE01	Entrepreneurial Development
	19CAFE01	Capital Market & Institutions
Elective – II	19CAFE02	Banking Technology
	19CAFE02	Indirect Taxation
	19CAFE02	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CAFI01 Investment Literacy
Open Elective – II	19CAFI02 Investment Literacy

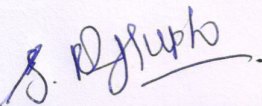
Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	77	93	20	100	2400
	Allied	4	16		4	100	
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-

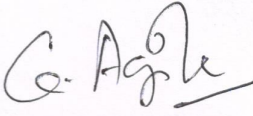
	Extra Credit Course	1	1	1\$	- 1	50	50**
Part V	@ Extension	1	1	1\$	1	100	100**
	Total			141			

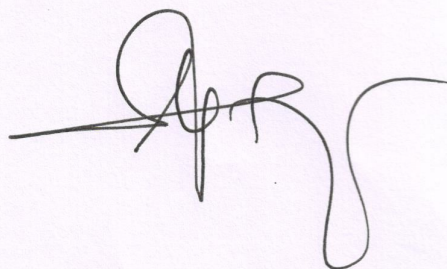
\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 - 145


Syllabus Coordinator


BOS-Chairman



19BPSC01 – FUNDAMENTALS OF ACCOUNTING**COURSE OBJECTIVES**

To enable the students to learn basic and fundamental concepts of accountancy.

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

UNIT – I

Fundamentals of Book Keeping - Accounting Concepts and Conventions Accounting Standards- Introduction-Meaning & Significance- Need , Objectives- Accounting standards in India- Relationship of Indian Accounting Standards and International Financial Reporting Standards- Indian Accounting Standards 1,2,6,10,26,24.

12

UNIT – II

Journal - Ledger - Trial Balance - Subsidiary Books - Errors and their Rectification.

12

UNIT – III

Preparation of Final Accounts of Sole Trader - Bank Reconciliation Statement.

12

UNIT – IV

Single Entry system of Book Keeping – Statement of affairs – Conversion of single entry into double entry system- Account Current and Average Due Date

12

UNIT – V

Depreciation - Meaning - Objectives - Causes - Methods – Straight Line method- Written down value method- Annuity method- Sinking fund method-Insurance Policy method- Accounting for Non-trading Concerns- Receipts and Payment account- Income and Expenditure account and Balance Sheet.

12

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- the concepts and conventions of accounting and basic accounting standards. L1
- Describe the importance of journal, ledger and trial balance and apply it to prepare the accounts. L2
- Prepare the financial statements and the way to reconcile the bank reconciliation statement. L3
- Gain working knowledge in single entry system of book keeping and account current, average due date account.L2
- Prepare the accounts related to depreciation and accounting for nonprofit organization. L3

Total Periods : 60

Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOKS

1. S.P. Jain and K.L.Narang "Advanced Accountancy" -18th Revised Edition, Reprint 2016,Kalyani publishers, New Delhi.

REFERENCE BOOKS

1. K.L.Nagarajan, N.Vinayagam and P.L. Mani "Principles of Accountancy" -, Reprint 2013, EURASI Publishing House.
2. T.S.Reddy& Murthy "Advanced Accountancy" -, 6th Revised Edition 2016, Margham Publications, Chennai.

JOURNALS

Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

WEB RESOURCES

<https://www.accountingcoach.com>

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19CAF101 – PRINCIPLES OF FINANCE

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

The primary objective is to provide students with a thorough foundation in finance with special emphasis on financial concepts and application in practice.

UNIT – I INTRODUCTION TO FINANCE (THEORY)

12

Nature and scope of Finance - Scope of Finance - Relationship of Finance with other disciplines - Functions of Finance - Role of financial manager - Types of finance- Purpose of finance - Sources - Concept - E Finance - Meaning - Importance - Delivery of E-Finance - Finance Function

UNIT – II FINANCIAL INSTITUTIONS (THEORY)

12

Financial institutions - Comparison of the key financial institutions - Overview of financial markets - Financial system - Concept - organization - inter relationship in the financial system - Key types of securities - money market securities and capital market securities - difference between capital markets and money markets

UNIT – III TIME VALUE OF MONEY (PROBLEMS)

12

The time value of money - Meaning - Basic concepts - Need - rationale application - Present values and future values - Present values and future values of an annuity - Solving problems when interest rate is known.

UNIT – IV COST OF CAPITAL (PROBLEMS)

12

Cost of Capital - basic concept - The cost of specific sources of capital, the cost of long-term debt, preferred stock, common stock - The weighted average cost.

UNIT – V FINANCIAL STATEMENT ANALYSIS (PROBLEMS)

12

Financial Statement Analysis - financial analysis - Tools used for analysis - Basic ratios - Types - Its application in decision making - Expense Manager - Mobile Applications for Personal Finance Management (Theory only)

COURSE OUTCOMES

Upon successful completion of the course, a student will be able to:

- **State** the basic concepts of finance and its management along with e-finance application (L1)
- Describe the role and functions of various financial institutions in India. (L2)
- Analyze the impact of Time value of money in day-to-day life. (L3)
- Compare the costs of various sources of capital to decide the optimum one. (L2)
- Evaluate the business performance based on the interpretations of financial statement analysis. (L3)

Total Periods : 60

Note : The Question paper consists 40% Theory and 60% Problems

TEXT BOOKS

1. Dr. R.K. Sharma & Shashi K.Gupta, "Financial Management", 8 th Edition - 2014 Kalyani Publishers, Ludhiana, New Delhi.

REFERENCE BOOKS

1. I.M. Pandey, "Financial Management", 11 th Edition 2015, Vikas Publications
2. Kulkarni P.V., Sathya Prasad B. C , " Financial Management", 8 th Edition - 2014, Himalaya Publishing House, Mumbai .
3. Micheal Eugene , " Financial Management ", 12 th Edition -2013 - Cengage Learning India, New Delhi.

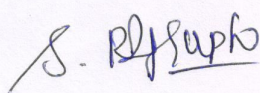
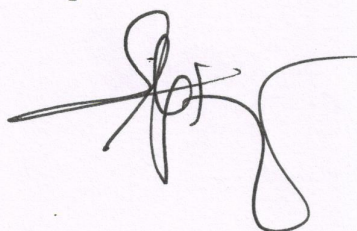
JOURNALS

Journal of Finance, Indian Journal of Finance, Journal of Banking & Finance

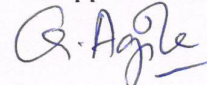
WEB RESOURCES

www.finmarketguru.com , www.moneycontrol.com , www.economictimes.com

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19CAF102-COMPUTER APPLICATION PRACTICALS- I**MS OFFICE AND INTERNET**

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVE:

- To familiarize students on the features of MS Word and Power Point
- To enable the students to use Excel and Access in the area of critical evaluation.
- To enable the students to learn internet basics and its operations.

PERFORM ANY FIFTEEN**MS WORD**

1. Create, Apply and Edit Styles
2. Perform find and replace operation, add header and footer
3. Type the text, change the font size at 20, align the text to left, right and justify & centre and underline the text.
4. Perform mail merge operation and preparing labels
5. Prepare a job application letter enclosing your bio-data
6. Type the text, check spelling and grammar, bullets and numbering list items

MS EXCEL

7. Prepare a trend analysis for the business concern
8. Worksheet using formulas
9. Drawing graphs to illustrate class performance
10. An excel worksheet contains monthly sales details of companies

MS ACCESS

11. Simple commands perform sorting on name, place and pin code of students data Base
12. Payroll Preparation
13. Mark sheet preparation
14. Report preparation

MS POWER POINT

15. Prepare a power point presentation with at least three slides for department Inaugural function
16. Draw an organizational chart with minimum of three hierarchical levels
17. Design an advertising campaign with minimum three slides
18. Apply Design Template for speaker notes with slide transitions and custom animation

INTERNET

1. E-Mail ID Creation, attachments of photos, documents..
2. Search and register personal biodata in private employment sites
3. Online business transactions
4. To learn E-banking facilities
5. Google Applications.

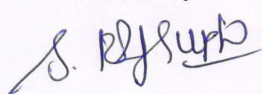
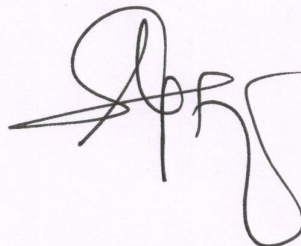
COURSE OUTCOME:

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

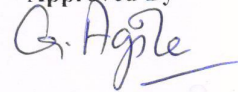
- Express how a word document can be handled effortlessly (L1)
- Demonstrate various excels features for data analysis and interpretation. (L2)
- Prepare more dynamic and well-designed PowerPoint presentations (L2)
- Generate the outputs derived using Access (L3)
- Develop ideas in internet oriented actions (L3)

Total Periods: 35

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Programme: B.Com

Branch : Accounting & Finance

(For the students admitted during the academic year 2019-2019and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	19T01 Tamil-I/19H01 Hindi-I/19F01-French-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I –19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II –19CAF101 Principles of Finance	30	20	50	70	100	4
III	CORE III – 19CAF102 Computer Application Practical – I	30			70	100	3
III	ALLIED I – 19MATC01	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE – I @	-			100	100**	1@
IV	19CAFJC1 JOC – I \$ Multimedia	-					1\$
Semester –II							
I	19T02 Tamil-II/19H02 Hindi-II/19F02-French-II	30			70	100	3
II	19E02 English-II	30			70	100	3

III	CORE IV – 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V – 19COAC01 Business Management	30	20	50	70	100	4
III	ALLIED II – 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education #	100			-	100**	1#
IV	19CPE02 PACE – II @	-			100	100**	1@
IV	19CAFJC2 JOC – II\$	-					1\$
Semester III							
III	CORE – VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE – VII 19CAF301 Advanced Financial Management	30	20	50	70	100	4
III	CORE – VIII 19COAC01 SWAYAM - Digital Marketing	-	-	-	100	100	4
III	CORE – IX 19CAFC03 Business Law	30	20	50	70	100	3
III	OPEN ELECTIVE-1 19CAFI01 Investment Literacy	30	20	50	70	100	3
III	ALLIED III – 19EC03 Economics for Finance	30	20	50	70	100	4
III	Skill Based Subject 1: 19CAF302 Computer Application Practical – II	30	20	50	70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE – III @	-			100	100**	1@
IV	19CAFJC3 JOC – III\$	-					1\$
Semester IV							
III	CORE – X 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE – XI 19CAF401 Investment Management	30	20	50	70	100	4
III	CORE– XII 19CAF402 Working Capital Management	30	20	50	70	100	4
III	Elective – I 19CAFE01 Auditing Fundamentals	30	20	50	70	100	4
III	ALLIED IV 19MATC06 Operations Research for Commerce	30	20	50	70	100	4

III	Skill based Subject:2 19CAF403 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CAFJC4 JOC – IV\$	-					1\$
Semester V							
III	CORE~ XIII 19BPSC03 Advanced Corporate Accounting	30	20	50	70	100	4
III	CORE – XIV 19CAF501 Cost Accounting	30	20	50	70	100	4
III	CORE - XV 19CAFC04 Income Tax	30	20	50	70	100	4
III	CORE – XVI 19CAF502 Research Techniques	30	20	50	70	100	4
III	OPEN ELECTIVES –II 19CAF102 Investment Literacy	30	20	50	70	100	3
III	Skill based Subject : 3 19CAF503 Institutional training and project report					100	3
IV	19CPE05 PACE – V @				100	100**	2@
IV	19CAFJC5 JOC – V\$	-					1\$
Semester VI							
III	CORE –XVII 19COAC02 Management Accounting	30	20	50	70	100	4
III	CORE–XVIII 19CAF601 Financial Markets & Services	30	20	50	70	100	4
III	CORE – XIX 19CAF602 Insurance Management	30	20	50	70	100	3
III	CORE – XX 19CAF603 Research Methodology	30	20	50	70		
III	Elective –II 19CAFE02 Banking Technology	30	20	50	70	100	4
III	Skill based Subject : 4 19CAF603 Computer Application Practical – III E-filing & SPSS					100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100			-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CAFE01	Auditing Fundamentals
	19CAFE01	Entrepreneurial Development
	19CAFE01	Capital Market & Institutions
Elective – II	19CAFE02	Banking Technology
	19CAFE02	Indirect Taxation
	19CAFE02	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CAFI01 Investment Literacy
Open Elective – II	19CAFI02 Investment Literacy

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	77	93	20	100	2400
	Allied	4	16		4	100	
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**

		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
	Extra Credit Course	1	1	1\$	1	50	50**
Part V	@ Extension	1	1	1	1	100	100**
	Total			141			

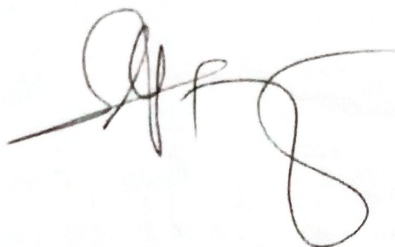
\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note: Total credits may vary between 140 - 145


Syllabus Coordinator


BOS-Chairman



19CAFC01 FINANCIAL ACCOUNTING
(Common to BCom-A&F/BCom/BCom-BPS/BCom-B&I)

Semester	II
Credit	4
Paper	Core
Max. Marks	CIA-30 CE -70 TOT =100

COURSE OBJECTIVE

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

UNIT – I CONSIGNMENT & JOINT VENTURE

14

Accounting for consignments – Features of consignment – Differences between consignment and sale – Goods sent on Cost price- Goods sent on Invoice price – Valuation of Closing Stock- Accounting for Joint ventures – Features of joint ventures –Partnership vs. Joint venture – Co-venturers maintaining separate set of books – Co-venturers maintaining individual books – Accounting treatment.

UNIT – II HIRE PURCHASE ACCOUNTS

14

Hire purchase System-Definition –Features- Important terms used in Hire Purchase - Difference between hire purchase and installment system- Accounting treatment of hire purchase system - Calculation of interest- Default and repossession - Partial and Complete repossession - Hire purchase trading Account – Debtors method – Stock and Debtors method.

UNIT – III BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTING

14

Branch Accounts – Objects - Types of branches - Debtors system - Invoice price - Accounting for branches excluding Interdependent Branches - Departmental Accounting - Features – Advantages - Apportionment of expenses -Interdepartmental transfers - Stock reserve.

UNIT – IV ROYALTIES ACCOUNTING

10

Royalties Accounting – Explanation of technical terms – Lessee Account – Lessor Account - Accounting treatment. (Excluding sub-lease).

UNIT – V ACCOUNTING SOFTWARE

8

Accounting Software – Modules – Tally.ERP – Zoho Books – Quick Books –Virtual Accounting – Divvy – Xpenditure Software – Sage Intacct – Xero Cloud Accounting

Total Periods: 60**COURSE OUTCOMES**

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the application of Consignment and Joint Venture accounts.	I	L1
CO2	Apply the concepts of Hire purchase and Installment.	II	L2
CO3	Prepare accounts for branch accounts and apportionment of departmental expenses.	III	L2
CO4	Explain the accounting treatment of royalties and lease accounting.	IV	L3
CO5	Analyze the uses and applications of various accounting software	V	L3

Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. S.P. Jain and K.L.Narang, "Advanced Accountancy-18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.
2. Ashutosh Deshmukh, "Digital Accounting", IRM Press, USA.

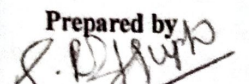
REFERENCE BOOKS

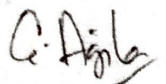
1. T.S.Reddy& Murthy "Financial Accounting", 6th Revised Edition 2015, Margham Publications, Chennai.
2. R.L.Gupta&M.Radhasamy "Advanced Accountancy", 16th Edition, 2008, Sulthan& ChandPublications, New Delhi.
3. Dr.M.A.Arulanandam and Dr.K.S.Raman "Advanced Accountancy", Edition 2010,Himalaya Publications.

WEB REFERENCES

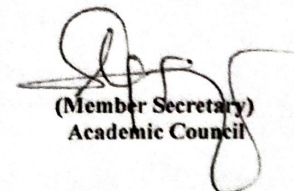
www.techjockey.com/blog/accounting-software-list, www.tallysolutions.com/tally-erp9, www.zoho.com › books, quickbooks.intuit.com/in/, teamhollycpa.com/virtual-accounting-need-know-trend-taking-accounting-industry/, <https://getdivvy.com/> www.crunchbase.com/organization/xpenditure-1669, www.sageintacct.com, www.xero.com › why-xero › benefits › online-accounting

Prepared by


Prof S RAJAGOPALAN
(Course Coordinator)


Dr G AGILA
(BOS-Chairman)

Approved by


(Member Secretary)
Academic Council

19COAC01- BUSINESS MANAGEMENT
(B Com CA/B Com A&F)

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

Course Objectives:

- Providing conceptual understanding of Management Concepts.
- Familiarizing the students with the Contemporary issues in Management.
- Enable them to apply the Concepts in the Management organization.

UNIT -I- Introduction to Management - Planning

12

Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management is an Arts or Science or Profession. Planning – Meaning, Nature - Purpose - - Steps – Characteristics of a Sound Plan - Types of Planning — Management By Objectives (MBO).

Unit -II – Organizing

12

Organization – Meaning, Nature – Principles – Functions - form of organization –. Delegation of Authority – Importance - Problems in Delegation - Span of Management – Factors affecting Span of Management.

Unit III – Staffing

12

Staffing -Introduction - Definition, Elements - Functions of staffing – Recruitment, Meaning and Definition – Sources of Recruitment – Selection -Meaning- Importance – Stages of Selection Procedure — Training, Importance & Need for Training-.

Unit IV- Directing & Motivation

12

Directing - Definition- Nature & Scope – Essential elements - Importance of Direction – Supervision – Meaning &Types – Motivation – Definition- Nature & Importance – Types & Theories of motivation – Theory 'X','Y', & 'Z'- Maslow's Hierarchy of needs .

Unit V- Controlling & Decision Making

12

Controlling -Meaning &Objectives– Principles & Importance of controlling - controlling techniques – Leadership – Definition, Need & Importance of leadership — Functions of a leader – Qualities of leadership – Leadership styles. Decision Making – Characteristics – Elements &Types of Decisions.

Total Periods: 60***NOTE: Marks shall be distributed for theory 100 %****Text Book:**

1. DinkerPagare, "Principles of management " Sultan Chand Publishers, New Delhi, 2nd Edition, Reprint 2016.
2. Stephen A Robbins, "Fundamentals of Management ", Pearson Education, 1st Edition, ,2014.

Reference Book:

1. Natarajan.K and Gansan.K.P, "Principles of Management", Himalaya Publishing house, Mumbai, Edition 2012.
2. L.M.Prasad, "Principles and Practice of Management", Sultan Chand &sons, 2nd Edition, New Delhi, Reprint,2016,
3. R.S.N Pillai,S.Kala, "Principles of & Practice of Management", S Chand Publications, 2015.

Course Outcomes:

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

COURSE OUTCOMES	DESCRIPTION	UNIT
CO1	Identify the concepts in management and planning function.	I
CO2	Analyze the functions of the Organisation	II
CO3	Analyze the process of recruitment process in the organisation	III
CO4	Evaluate various theories of motivation	IV
CO5	Develop the controlling techniques and impart the measures in decision making	V

Prepared By

P. Nathiya P
Ms Nathiya P
Course Coordinator

Verified By

Dr Geetha R
BoS-Chairman

Approved by

Dr Senthikumar
Academic Council
Member Secretary

19MATC02 –BUSINESS STATISTICS
(Common to all branch of Commerce)

Semester	II
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

COURSE OBJECTIVES

To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

UNIT I STATISTICS**(10)**

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

UNIT II AVERAGES AND MEASURES OF DISPERSION**(12)**

Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses.
Mean Deviation, Standard deviation and Co-efficient of variation.

UNIT III CORRELATION AND REGRESSION**(11)**

Meaning and definition – Scatter diagram – Karl Pearsons's correlation co-efficient – Computation and Interpretation – Rank Correlation.
Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT IV INDEX NUMBER**(10)**

Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses.

UNIT V TIME SERIES AND PROBABILITY**(12)**

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic , semi average, moving average and least square method – Seasonal variation – method of simple average only.
Basic concepts of probability, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

COURSE OUTCOMES

After the completion of the course the students will be able to

- CO1 : Gain knowledge about basis of statistics
- CO2 : Solve problems on averages and dispersion.
- CO3 : Analyze using correlation and regression.
- CO4 : Gain knowledge about the index numbers.
- CO5 : Apply the concepts of time series and probability

Total Periods : 55

* Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. NavnithamPa , "Business Mathematics and Statistics (B.Com)" S.Chand& Co. Ltd reprint 2017.

REFERENCE BOOKS

1. R. S. N. Pillai& V. Bagavathi "Statistics" S.Chand& Co. Ltd, 1st edition 1984, Reprint 2016.
2. S.P.Gupta: "Statistical Methods" 1st Edition 1969, Reprint 2017.

Prepared by


Mr MANI N

Approved by


Dr UMAN

Sri Ramakrishna College of Arts and Science (Autonomous)
Coimbatore – 641006

VALUE EDUCATION

[One Credit Course offered during Even Semester with effect from 2019-2020 & onwards]

Syllabus :: Batch 2019-20

(Common to all UG courses)

COURSE OBJECTIVE:

- To orient about the society, social life, integrity in personal and public
- To learn the concepts of human values and respect for others
- To provide in-depth understanding about moral awareness
- To inculcate a sense of socially responsible citizens.

Semester	II
Credit	1
Max. Marks	CIA – 100 TOT =100

UNIT - I VALUE EDUCATION & HUMAN EDUCATION

3

Value Education - Definition - relevance to present day - Concept of Human Values - Self Introspection - Self Esteem

UNIT – II SOCIETY & FAMILY VALUES

3

Structure and components of Society, Marriage and Family System – Anger Neutralization, Adjustability - Threats of family life.

UNIT - III ETHICS & LEADERSHIP QUALITIES

3

Ethical values: Ethics, Social Ethics, Public Policy - Leadership qualities: Integrity, Character, Courage - Personality development. Inter-culture Tolerance

UNIT - IV SOCIAL VALUES

3

Social Values, Faith, Service, Commitment and Decency - Fundamental Rights and Responsibilities of citizens

UNIT - V SOCIAL PROBLEMS AND ROLE OF STUDENTS

3

Social Problems: Definition - Poverty, Illiteracy, Unemployment, Exploitation, Obscenity, Immorality - Crimes and Online Crimes - Student unrest, Ragging and Peaceful Campus - Role of Students in tackling social problems

COURSE OUTCOME:

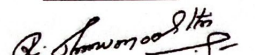
Total Periods : 15

- Understand the basic values of human society (L1)
- Develop a sense of self respect and respect for others (L2)
- Develop scientific temper and logical reasoning and to apply in day to day life (L2)
- Identification of social immediate social issues & problems and try to develop solutions (L3)
- Able to occupy one's own social space and help others live peacefully (L3)

REFERENCE BOOKS


1. Mani Jacob (Ed). 'Resource Book for Value Education', Institute for Value Education, New Delhi. 2002.
2. NCERT. "Value Education". Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
3. Daniel and Selvamony. "Value Education Today - Madras Christian College, Tambaram and ALACHE, New Delhi, 1990.
4. Ignacimuthu S. "Values for Life". Better Yourself Books, Mumbai, 1991.
5. M.M.M.Mascaronhas. Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)


(Member Secretary)
Academic Council

Sri Ramakrishna College of Arts and Science (Autonomous)
Coimbatore – 641006

VALUE EDUCATION

*[A one Credit Course offered during Odd / Even Semester
with effect from 2019-2020 Academic year and onwards]*

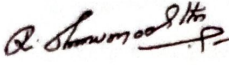
SCHEME OF EXAMINATION

(Continuous Internal Assessment :: Nov / Apr – 2019-2020)

1. Value Education paper is a ONE CREDIT course.
2. The course will have only one Internal Examination (Model Examination for 2½ hours) at the end of the semester.
3. The examination pattern is descriptive type written examination.
4. The course carries a total marks of 100 out of which 80 marks will be allocated for written examination and 20 marks will be earmarked for activity.
5. The Passing minimum is put together 40 marks out of 100 marks (no separate passing minimum fixed for internal or external).
6. The assessment will consist of two parts, as detailed below:

SN	Nature	Maximum Marks	Remarks
1.	Descriptive Examination	80 Marks (Section A: 6 X 5 = 30) (All 5 out of 5 questions) (Section B: 5 X 10 = 50) (Any 5 out of 8 questions)	<ul style="list-style-type: none">• Centralised Examination• For 3 Hours Duration• Descriptive type questions• Model Examination only
2.	Activity	20 Marks	Activity (Paper presentation / Quiz/Panel Discussion / Participation in seminar/workshop /Assignment / Seminar/ Model Design) Individualised Reports to be submitted to the Value Education Teacher
Total		100 Marks	

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)


(Member Secretary)
Academic Council


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Coimbatore – 641006

VALUE EDUCATION

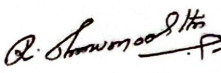
*[A one Credit Course offered during Even Semester
with effect from 2019-2020 Academic year and onwards]*

SN	Unit	Proposed Activities	References
1.	Unit – I Value Education & Human Education	<ul style="list-style-type: none"> • Assignments • Participation in seminar/workshop 	https://www.slideshare.net/hitesh0141/human-values-57703636 https://www.slideshare.net/vinay3711/human-values-professional-ethics
2.	Unit – II Society & Family Values	<ul style="list-style-type: none"> • Assignment / Seminar • Participation in seminar/workshop 	https://www.slideshare.net/khimberlybalbuena/society-and-culture-ppt https://www.slideshare.net/arunab/society-and-culture-14735577
3.	Unit – III Ethics & Leadership Qualities	<ul style="list-style-type: none"> • Participation in seminar/workshop • Paper presentation 	https://www.slideshare.net/komalsuryavanshi/leadership-qualities-8798588?qid=bde3fb0b-eaba-4d71-8031-69ba121eebd8&v=&b=&from_search=1
4.	Unit – IV Social Values	<ul style="list-style-type: none"> • Quiz • Field Visit / Observation 	https://www.slideshare.net/ParminsterSingh320/our-social-values?qid=72be767e-11fc-4fed-ac3f-7d7525bf0fec&v=&b=&from_search=1
5.	Unit – V Social Problems and Role of Students	<ul style="list-style-type: none"> • Panel Discussion • Assignment / Seminar 	https://www.slideshare.net/gowthamchandrasekar2/social-ills-that-ail-the-indian-society?qid=d37ea10f-9148-427a-b619-6b29293d9120&v=&b=&from_search=4

Prepared by:


(Course Coordinator)
Dr R Thirumoorthi

Approved by:


(HoD-MSW)



(Member Secretary)
Academic Council

PERSONALITY APTITUDE AND CAREER ENHANCEMENT (PACE-II)

Subject Code: 19CPE02

Common to all the UG streams admitted from AY 2019-20 Onwards

Semester	II
Credit	1
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim

To educate and enhance the students on English language, story building and article summarization. Equip the students on group discussion and public speaking skills.

Course Objectives

To enable students to,

- Enhance English Language and Listening Ability
- Enhance Non-Verbal Communication
- Improve their written communication through Story-Building, Article Summarization and Audio/Video Analysis.
- Enhance their group behavior and team building skills.
- Build resumes, speak in public, debate and discuss in groups

Unit I

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability- Phrases, clauses and modifiers - errors in tenses – prepositional errors – parallelism errors – mood, conditionals and multiple usages.

Unit II

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming -Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

Unit III

Written Communication - Story Building; Article Summarization, Audio Analysis & Voice Recording; Article Summarization & Movie / Video Analysis;

Unit IV

Group discussion, interviews and presentation skills - Group behaviour – Team Work – Team building – Open and Closed group discussions. Public speaking skills – Social Phobia – Eliminating Fear - Organizing speech and effective delivery – Common etiquette of Public speaking - opening and closing of speech, audience management and styles.

Unit V

Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

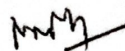
Course Outcomes

On the successful completion of the course, the student would be able to-

- Enhance their English Language
- Understand and improve their body language.
- Write better through story-building, article summarization and audio/video analysis
- Improve their group behavior and team building skills.
- Prepare resumes, speak in public, debate and discuss in groups

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun Sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Gangly
9. Art of Social Media by Guy Kawasaki



**Verified by
Course Coordinator**

**Sri Ramakrishna College of Arts and Science
(Autonomous)**

(Formerly S.N.R. Sons College)

(Affiliated to Bharathiar University)

(Re-Accredited with "A" Grade by NAAC)

(An ISO 9001:2015 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS

BCom-A&F



DEPARTMENT OF COMMERCE WITH ACCOUNTING&FINANCE

ACADEMIC YEAR 2020-2021

(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

"Scheme of Examination along with Distribution of Marks and Credits"

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch : Accounting & Finance

(For the students admitted during the academic year 2019-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I –19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II –19CAF101 Principles of Finance	30	20	50	70	100	4
III	CORE III – 19CAF102 Computer Application Practical – I	30			70	100	3
III	ALLIED I – 19MATC01	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE – I @	-			100	100**	1@
IV	19CAFJC1 JOC – I \$ Multimedia	-					1\$
Semester –II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-II	30			70	100	3
II	19E02 English-II	30			70	100	3

III	CORE IV - 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V - 19COAC01 Business Management	30	20	50	70	100	4
III	ALLIED II - 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education #	100			-	100**	1#
IV	19CPE02 PACE - II @	-			100	100**	1@
IV	19CAFJC2 JOC - II\$ TCS ion Online Course	-					1\$

Semester III

III	CORE - VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE - VII 19CAF301 Advanced Financial Management	30	20	50	70	100	4
III	CORE - VIII SWAYAM - 19CAFC03 Fundamental of Insurance	30	-	-	70	100	4
III	CORE - IX 19CAFC04 Business Law	30	20	50	70	100	3
III	OPEN ELECTIVE-I 19CAFI01 Investment Literacy	30	20	50	70	100	3
III	ALLIED III - 19ECO02 Economics for Finance	30	20	50	70	100	4
III	Skill Based Subject 1: 19CAF303 Computer Application Practical - II	30			70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE - III @	-			100	100**	1@
IV	19CAFJC3 JOC - III\$	-					1\$

Semester IV

III	CORE - X 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE - XI 19CAF401 Working Capital Management	30	20	50	70	100	3
III	CORE- XII 19CAFC05 Auditing Fundamentals	30	20	50	70	100	4
III	Elective - I 19CAFE01 Investment Management	30	20	50	70	100	4
III	ALLIED IV 19MATC06	30	20	50	70	100	4

	Operations Research for Commerce						
III	Skill based Subject:2 19CAF402 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CAFJC4 JOC – IV\$	-					1\$
Semester V							
III	CORE- XIII 19BPSC02 Higher Corporate Accounting	30	20	50	70	100	4
III	CORE – XIV 19CAF501 Business Environment	30	20	50	70	100	4
III	CORE – XV 19CAFC06 Direct Taxation	30	20	50	70	100	4
III	CORE – XVI 19COC03 Cost Accounting	30	20	50	70	100	4
III	OPEN ELECTIVES –II 19CAFI02 Digital Finance	30	20	50	70	100	3
III	Skill based Subject : 3 19CAF502 Banking Operations	30	20	50	70	100	3
IV	19CPE05 PACE – V @				100	100**	2@
IV	19CAFJC5 JOC – V \$	-					1\$
Semester VI							
III	CORE –XVII 19COAC02 Management Accounting	30	20	50	70	100	4
III	CORE-XVIII 19CAF601 Financial Markets & Services	30	20	50	70	100	4
III	CORE – XIX 19CAF602 Research Methodology	30	20	50	70	100	3
III	CORE – XX 19CAF603 Insurance Management	30	20	50	70	100	4
III	Elective –II 19CAFE05 Goods and Service Tax	30	20	50	70	100	4
III	Skill based Subject : 4 19CAF604 Computer Application Practical – III E-filing & SPSS	30			70	100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100			-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CAFE01	Investment Management
	19CAFE02	Entrepreneurial Development
	19CAFE03	Capital Market & Institutions
Elective – II	19CAFE04	International Financial Management
	19CAFE05	Goods and Service Tax
	19CAFE06	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CAFI01 Investment Literacy
Open Elective – II	19CAFI02 Digital Finance

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	76	92	20	100	2400
	Allied	4	16		4	100	
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**

	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
	Extra Credit Course	1	1	1\$	1	50	50**
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note: Total credits may vary between 140 – 145


Syllabus Coordinator


BOS-Chairman



19CAFC02 HIGHER FINANCIAL ACCOUNTING
(BCom-A&F/BCom/BCom-BPS/BCom-B&I)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the accounting procedures for various cases in Partnership.

COURSE OBJECTIVES

This course will empower the student to have thorough knowledge in accounting for Partnership.

PREREQUISITE: Financial Accounting**UNIT-I INTRODUCTION TO PARTNERSHIP**

12

Partnership Fundamentals – Adjustment entries – Types of capital – Past adjustments – Profit & Loss Appropriation account – Final Accounts of Partnership Firms.

UNIT-II ADMISSION OF PARTNER

12

Admission of a partner – Profit sharing ratio and Sacrificing ratio – Treatment of Goodwill – Capital Adjustments – Methods of valuation of Goodwill.

UNIT-III RETIREMENT & DEATH OF PARTNER

12

Retirement – Accounting Treatment – Adjustment of goodwill (Capital Account) – Settlements of accounts – Death of a partner – Deceased Partner's Share of Profit – Accounting Treatment during Death of a Partner.

UNIT-IV DISSOLUTION & INSOLVENCY

12

Dissolution of a Firm – Modes of Dissolution – Settlement of Accounts – Accounting Treatment – Application of Garner Vs Murray Rule – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

UNIT-V AMALGAMATION, CONVERSION & SALE OF FIRM

12

Amalgamation of Partnership Firms – Conversion of Firm into a Company – Revaluation Account – Sale to a Company

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of partnership and the importance of types of capital.	I	L1
CO2	Analyze the accounting techniques for the admission.	II	L2
CO3	Identify the techniques and procedures on retirement and death of partners	III	L2
CO4	Explain the reasons for suspending partnership and identify modes of dissolution.	IV	L3
CO5	Interpret the benefits of amalgamation and the reasons for conversion of firms	V	L3

Total Periods: 60

Note : The Question paper consists 20% Theory and 80% Problems

TEXTBOOKS

1. S.P Jain and K.L Narang - Financial Accounting Vol. I, 2016 Edition, Kalyani Publishers

REFERENCE BOOKS

1. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy" 2016, 12th Edition, S Chand Publishing
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I" 2017, 11th Edition, Himalaya Publishing House PVT Ltd.
3. T.S.Reddy & Y. Murthy, "Financial Accounting"- 2016, 16th Edition Margham Publications, New Delhi

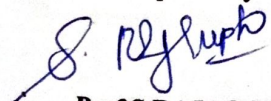
JOURNALS

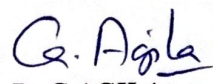
Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

WEB RESOURCES

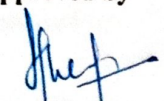
<https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>

Prepared by


Prof S RAJAGOPALAN
(Course Coordinator)


Dr G AGILA
(BOS Chairman)

Approved by


Member Secretary
Academic Council

19CAF301-ADVANCED FINANCIAL MANAGEMENT**COURSE OBJECTIVES**

This course will empower the student to have proper financial planning, frame the capital structure, analyze the objectives of dividend and apply capital budgeting decisions in decision making process.

PREREQUISITE: Principles of Finance

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

UNIT-I FINANCIAL PLANNING**12**

Financial planning – Scope of financial planning – Objectives – Factors affecting Financial Planning – Essentials for sound financial plan – Significance of Financial plan –Financial planning tools – Emerging technology trends used for financial planners – Recent Entrants into Digital Payment - Limitations of Financial Plan – Fintech

UNIT-II CAPITAL STRUCTURE**12**

Capital Structure Introduction-Objectives-Assumptions of Capital structure-Capital structure decision- EBIT-EBT analysis-Factors affecting capital structure-Leverage, types of Leverages-Operating and Financial-Composite Leverage.

UNIT-III CAPITAL BUDGETING**12**

Capital Budgeting - Significance-Steps in Capital Budgeting-Techniques of capital budgeting-Payback Period- Return on Investment-Net Present Value(NPV)-Profitability Index - Internal Rate of Return (IRR)-Investment appraisal technique – Application of Capital Budgeting Techniques in decision making process.

UNIT-IV DIVIDEND POLICY**12**

Dividend Policy- Types of Dividend – nature of Dividend policy – Objectives of Dividend – Factors Determining Dividend policy – Dividend Theories - Walters Model – Gordon's Model – MM Model

UNIT-V SOURCES OF FINANCE**12**

Sources of Finance –Sources of Short Term Finance –Long Term Finance –Factors determining long term finance – Sources of long Term Finance - Technology in Finance – Cyber cash- Smart cards- Indian payment models - Authentication of Electronic Records - Digital Signature Certificates

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Understand the financial planning techniques in decision making process	I	L1
CO2	Select the capital structure and leverage analysis of a firm.	II	L2
CO3	Analyze the capital budgeting techniques in investment decision and the various investment proposals	III	L2
CO4	Explain concepts and tools used in the financing decisions and dividend decisions faced by the firm	IV	L3
CO5	Summarize with various sources of finance, which a business house can mobilize and manage finance	V	L3

Total Periods: 60

Note: The Question paper consists 40% Theory and 60% Problems

TEXTBOOKS

1. R.K. Sharma and Sashi K. Gupta, Financial Management, Revised Edition, Chennai.:Kalyani Publishers.

REFERENCE BOOKS

1. Dr.S.N.Maheswari ,Financial Management Principles and Practice ,Revised Edition, New Delhi : Sultan Chand & Sons, 2017
2. Dr A. Murthy, Financial Management , Revised Edition ,Margam Publications, 2017
3. Prasanna Chandra, Financial Management, Revised Edition, Tata McGraw-Hill Education Pvt.Ltd, 2017

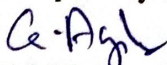
JOURNALS

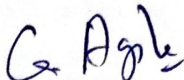
The Journal of Finance Journal of Banking & Finance

WEB RESOURCES


<https://onlinelibrary.wiley.com/journal/15406261>

Prepared by


Dr G AGILA
(Course Coordinator)


Dr G AGILA
(BOS Chairman)

Approved by


Member Secretary
Academic Council

19CAFC03 FUNDAMENTAL OF INSURANCE (SWAYAM)
(BCom/BCom-CA/BCom-PA/BCom-A&F/BCom-IB/BCom-IT/BCom-CS)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the fundamental aspects of various insurance and policies.

COURSE OBJECTIVES

This course will empower the student to have thorough knowledge in basic of insurance.

UNIT-I INTRODUCTION TO RISK & INSURANCE**10**

Risk and Insurance - Features and Function of Insurance - Principles of Insurance - Basics of Life Insurance - Principles of Insurance for Life - Types of Policies for Life - Policy Conditions for Life Insurance

UNIT-II GENERAL INSURANCE**10**

General Insurance - Fire Insurance - Origin and Nature - Principles of Fire Insurance - Types of Fire Insurance Policies - Policy Conditions for Fire Insurance - Basics of Marine Insurance - Principles of Marine Insurance - Types of Marine Insurance Policies - Marine Insurance Clauses and Policy Conditions

UNIT-III HEALTH INSURANCE**10**

Basics of Health Insurance - Health care and Health Insurance - Health Insurance Plans - Health Insurance Policy Procedure - Health Insurance Third Party Administrators - Health Insurance Claim Procedure

UNIT-IV MOTOR INSURANCE & MISCELLANEOUS INSURANCE**10**

Motor Insurance - Miscellaneous Insurance: Business and Personal Package - Industrial Insurance - Engineering Insurance and Rural Insurance Re-insurance

UNIT-V ANNUITY, IRDAI & LEGAL FRAMEWORK**10**

Annuity and surrender value - Insurance Regulatory and Development Authority of India (IRDAI) - Legal dimensions of Insurance - Insurance Marketing - Indian insurance market

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the meaning, features and principles of insurance.	I	L1
CO2	Analyze the various types of fire and marine insurance.	II	L2
CO3	Identify the basics of health insurance, its classes and procedures	III	L2
CO4	Explain the various types of insurance and importance of rural insurance.	IV	L3
CO5	Interpret the regulatory framework of Insurance and insurance marketing in India.	V	L3

Total Periods: 50**BOOKS AND REFERENCES**

1. Insurance Principles And Practice, M.N. Mishra & S.B. Mishra, Sultan & Chand Publications.
2. Elements of Insurance - Dr. A. Murthy, Margham Publications.
3. Banking and Insurance - E. Gordon, P.K. Gupta, Himalaya Publishing House.
4. Principle of practice of Insurance - Dr. P. Periasamy, Himalaya publishing House.
5. Insurance Principles and practice - Inderjit Singh, Rakesh Katyal and Sanjay Arora, Kalyani Publishers.
6. IRDA Annual Report.

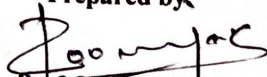
JOURNALS

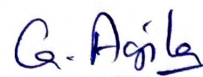
Journal of Risk and Insurance - Wiley Online Library, The Journal of Insurance on JSTOR, Insurance Journal - Property Casualty Insurance News

WEB RESOURCES


<https://www.insurancedekho.com/>, <https://economictimes.indiatimes.com/wealth/insure?from=mdr>,
<https://www.livemint.com/insurance>

Prepared by


Prof. C. POORNIMA
 (Course Coordinator)


Dr. G. AGILA
 (BOS Chairman)

Approved by


Member Secretary
 Academic Council

19CAFC04 BUSINESS LAW
(BCom-A&F/BCom IT)

Semester	III
Credit	3
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To enable the students to have an understanding of legal rules and ethical constraints provides a framework for making sound business decisions, facilitates commercial transactions, and promotes order in the marketplace.

UNIT-I CONTRACT

9

Indian Contract Act 1872 - Meaning, Definition, Essential Elements of a Valid Contract – Types of Contract- Discharge of contract – Breach of contract.

UNIT-II OFFER & ACCEPTANCE

9

Offer- Meaning, Definition, Essentials, Types - Acceptance-Meaning, Definition, Essentials, Types - Revocation of Offer and Acceptance. Consideration - Meaning, Essentials, Types – Valid Contracts without Consideration - Legality of Objects & Consideration.

UNIT-III CONTRACTUAL CAPACITY

9

Contractual Capacity: Minor - Persons of Unsound Mind - Expressly Disqualified Persons - Free Consent- Meaning, Factors Vitiating - Free Consent -Coercion, Undue Influence Misrepresentation, Fraud, and Mistake - Effects in Validity - Expressly Void Agreements.

UNIT-V INDEMNITY AND GUARANTEE

9

Contracts of Indemnity and Guarantee - Bailment and Pledge – Information technology and its application– e-Governance – digital signature – Digital Signatures Certificates – Attribution, acknowledgement and dispatch of electronic records.

UNIT-VSALE OF GOODS ACT, 1930 & INTELLECTUAL PROPERTY

9

The Sale of Goods Act, 1930 - Introduction – Meaning of Goods – Formation of Contract of Sales – Conditions – Warranties – Transfer of Ownership – Delivery of Goods – Unpaid Seller – Rights of Unpaid Seller - Intellectual Property - Trademarks -Trade Secret - Patents – Copyrights.

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Relate the legal issues while entering into a contract	I	L1
CO2	Describe offer and consideration on contracts.	II	L2
CO3	Recognize legal and ethical issues regarding capacity to contract when making contracts.	III	L1
CO4	Evaluate the contracts relating to Indemnity and guarantee and apply IT in Business law	IV	L3
CO5	Manage the Intellectual Property and apply ethics in decision making.	V	L3

Total Periods: 45**TEXTBOOKS**

1. N.D.Kapoor, Mercantile Law, 36th Edition, New Delhi: Sultan Chand & Company Ltd, 2016.

REFERENCE BOOKS

1. M.C Kuchaal. Mercantile Law, 8th Edition, New Delhi: Sultan Chand & Company Ltd, 2016.
2. Kathiresan&Radha, Business Law, Prasanna Publishers, Latest Edition.


JOURNALS

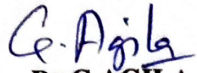
Indian Journal of law and Technology Journal of Intellectual Property and law.

WEB RESOURCES


https://www.udemy.com/courses/business/business-law/https://study.com/articles/Online_Business_Law_Courses_and_Classes.html

Prepared by


Prof G POORNIMA
(Course Coordinator)


Dr G AGILA
(BOS-Chairman)

Approved by


Member Secretary
Academic Council

19CAFI01 – INVESTMENT LITERACY**COURSE OBJECTIVES**

The primary objective is to provide students with a thorough foundation in investment with special emphasis on financial concepts and an appreciation of the way those concepts are applied in practice

Semester	III
Credit	3
Paper Type	Open Elective
Max. Marks	CIA:30 + CE :70

UNIT-I-INTRODUCTION TO INVESTMENT (ONLY THEORY)**9**

Introduction to Investment - Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing-Investment Precautions-Investment Vehicles available for Investors in Detail (Short term options and Long term options) -Classifying and understanding investor profile- E Finance - meaning – importance – delivery of E – Finance – Applications and Software for Investments.

UNIT-II FINANCIAL INSTITUTIONS (ONLY THEORY)**9**

Financial institutions –Overview of financial markets – Financial system – Concept – organization - inter relationship in the financial system - Key types of securities – money market securities and capital market securities – difference between capital markets and money markets.

UNIT-III TIME VALUE (ONLY PROBLEMS)**9**

The time value of money – Meaning – Basic concepts – Need – rationale application - Present values and future values - Present values and future values of an annuity – Solving problems when interest rate is known.

UNIT-IV STOCK MARKET (ONLY THEORY)**9**

Role of Stock Markets – Difference between Primary and Secondary Markets – Organisation of Stock Exchange – Speculators in Stock Exchange – DEMAT Account – Investment Opportunities- Regulator Body – FOREX.

UNIT-V FINANCIAL STATEMENT ANALYSIS (ONLY PROBLEMS)**8**

Financial Statement Analysis – Financial analysis – Tools used for analysis - Basic ratios – Types – Its application in decision making.

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Understand the basic knowledge of investment and various avenues.	I	L1
CO2	Understand the role of financial markets.	II	L1
CO3	Apply the concepts of Time value of money in investment decision.	III	L2
CO4	Categorize conceptual understanding of primary and secondary markets.	IV	L3
CO5	Analyse and interpret the financial statements.	V	L2

Total Periods: 44

Note: The Question paper consists 60% Theory and 40% Problems.

TEXTBOOKS

1. Dr. R.K. Sharma & Shashi K. Gupta, "Financial Management", 8 th Edition – 2016 Kalyani Publishers, Ludhiana, New Delhi.
2. Preeti Singh, Investment Management, 14 th Edition, Himalaya Publishing house, New Delhi, Latest Edition

REFERENCEBOOKS

1. I.M. Pandey, "Financial Management", 11 th Edition 2017, Vikas Publications
2. Kulkarni P.V., Sathya Prasad B. C, "Financial Management", 9 th Edition – 2016, Himalaya Publishing House, Mumbai .
3. Micheal Eugene, "Financial Management", 12 th Edition -2016 – Cengage Learning India, New Delhi.

JOURNALS

Journal of Pension Economic & Finance

WEB RESOURCES

www.investopedia.com, www.sebi.gov.in, www.moneycontrol.com

Prepared by

T. Allwin

Prof T ALLWIN
(Course Coordinator)

G. Agila

Dr G AGILA
(BOS-Chairman)

Approved by

Sheela

Member Secretary
Academic Council

19ECO002 - ECONOMICS FOR FINANCE
(COMMON TO BCOM CA, BCOM BPS, BCOM A&F)

Semester	III/IV
Credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOTAL= 100

COURSE OBJECTIVE

- To develop an understanding of the concepts and theories of economics in the context of finance and acquire the ability to address application oriented issues

UNIT I-DETERMINATION OF NATIONAL INCOME

11 Hrs

Introduction to National Income – Meaning and Definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to Measurement of National Income - Significance of National Income estimates - Circular Flow of income – Two Sector Model – Three Sector Model -The Aggregate Demand Function – The Investment Multiplier - Keynesian Theory of Determination of Equilibrium Income.

UNIT II - MONETARY ECONOMICS

11 Hrs

Meaning of Money – Types and Functions of Money – Demand for Money – Determinants of Demand for Money - The Supply of money - Measurement of money supply – Determinants of money supply – RBI – Role and Functions of RBI - Monetary Policy- Objectives of Monetary Policy – Instruments of Monetary Policy – Demonetization – Impact of Demonetization in the Indian Economy.

UNIT III - PUBLIC FINANCE

11 Hrs

Introduction - Nature and Scope of Public Finance – Functions of Public finance – Importance of Public finance in the Economy –Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal Policy – Fiscal Policy for the Reduction of Inequalities of Income and Wealth – Limitations of Fiscal Policy -Introduction to Market Failure - Concepts of Market Failure - Government Interventions to Correct Market Failure.

UNIT IV – INTERNATIONAL TRADE

11 Hrs

Introduction to International trade – Theories of International Trade – Theory of Absolute Advantage – Theory of Comparative Advantage – H-O Theory – New Trade Theory - Free Trade – Protection – Trade Barriers - Instruments of Trade Policy – WTO – Objectives – Functions – Trade Negotiations - Exchange Rate - Devaluation vs Depreciation – Global Economic Slowdown due to Covid-19.

UNIT V – INTERNATIONAL CAPITAL MOVEMENTS

11 Hrs

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI – Benefits of FDI – Disadvantages of FDI - Foreign Portfolio Investment (FPI) – Foreign Institutional Investor (FII)- Difference between FDI, FPI and FII - Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA) – Recent Developments in Foreign Capital Inflows in India.

Total Hrs: 55

Note : The Question paper consists 100% Theory

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income. (L2)
- Analyse the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank. (L2)
- Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income. (L3)



- Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT. (L3)
- Identify the significance of International Capital Movements and distinguish the features of FDI and FPI and the role of FERA and FEMA in Indian Economy. (L2)

TEXT BOOKS

1. Vinodkumar Agarwal, Economics for Finance, A.S. Foundation, Pune, 1st edition, 2018.
2. Bhupesh Anand, Economic for Finance, www.bhubeshanandclasses.com, 2018

REFERENCE BOOKS

1. Ahuja H.L., Macro Economic Theory and Policy, S.Chand Publishing, New Delhi, 20th Edition, 2019
2. Bhatia H.L., Public Finance, Vikas Publishing House, 29th Edition, Noida, 2018.
3. Rakesh Kumar, Banking and Economic Awareness, The Masters Publication, Haryana, 2nd Edition, 2017.
4. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8th Edition, 2018.

WEB RESOURCES

1. <https://library.upei.ca/econ/web>
2. <https://www.economicsonline.co.uk/>
3. <https://library.law.yale.edu/news/75-sources-economic-data-statistics-reports-and-commentary>
4. <https://ndl.iitkgp.ac.in/>
5. <https://www.asfoundation.co.in/intermediate-economics-for-finance-new-syllabus-regular>

Verified by
(Course Coordinator)

A. Dinesh Kumar
Prof Dinesh Kumar P

Approved by
(BOS Chairperson)

Dr. Manimalathi P
Dr Manimalathi P

[Signature]

19CAF302 - COMPUTER APPLICATION PRACTICAL -II

Semester	III
Credit	3
Paper Type	Core
Max. Marks	CIA:30 + CE :70

COURSE OBJECTIVES

To impart the working knowledge of Tally and its practical applications.

PROGRAMS

1. Company creation
 - a. Company Creation
 - b. Security Creation
 - c. Company Features
 - I. Accounting Features
 - II. Inventory Features
 - III. Statutory & Taxation
2. Account & Inventory Master
 - a. Group & Ledger Creation
 - i. Single & Multiple - Create / Alter of Groups & Ledger
 - ii. Chart of Accounts
 - b. Stock Group & Item Creation
 - i. Single & Multiple - Create / Alter of Stock
 - ii. Godown & Category creation
 - c. Voucher Creation
 - i. New Voucher Creation / Alteration
3. Accounting & Inventory Voucher
 - I) Accounting Transaction
 - a. Contra
 - b. Payment
 - c. Receipt
 - d. Journal
 - e. Sales
 - f. Purchase
 - b. Purchase and Sales Entries
 - a. Account Invoice
 - b. Item Invoice
 - c. Receivable and Payable management
 - a. Voucher mode
 - b. Invoice mode
 - c. With GST
4. TDS
 - a. Introduction
 - b. TDS Process
 - c. TDS in Tally
 - d. TDS Payment
5. GST
 - a. Introduction
 - b. Activation of GST
 - c. E filing
 - d. GST Reports
6. Purchase Order Cycle
 - a. Purchase order
 - b. Receipt Note
 - c. Rejection Out
 - d. Purchase Invoice
 - e. Debit Note
 - f. Payment
7. Sales Order Cycle
 - a. Sales Order
 - b. Delivery Note
 - c. Rejection In
 - d. Sales Invoice
 - e. Credit Note
 - f. Receipt

8. MIS Reports

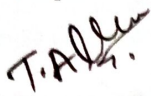
- a. Trial Balance
- b. cash book
- c. Calculation of Ratio
- d. Stock valuation - FIFO, LIFO methods

COURSE OUTCOMES

Upon successful completion of the course, the student will be able to

COs	DESCRIPTION	UNIT	LEVEL
CO1	Create company with basic information	I	L3
CO2	Demonstrate the stock maintenance and subsidiary books opening methods.	II	L2
CO3	Illustrate the working of purchase order cycle	III	L2
CO4	Prepare GST reports using Tally	IV	L3
CO5	Understand MIS reports and their uses	V	L1

Prepared by



Prof T ALLWIN
(Course Coordinator)



Dr G AGILA
(BOS Chairman)

Approved by



Member Secretary
Academic Council

**19CPE03 – PACE IIICOMMON TO ALL THE UG STREAMS
ADMITTED FROM AY 2019-20 ONWARDS**

Semester	III
Credit	1
Paper Type	Skill Based
Max. Marks	Total = 100 (Online :50 + Verbal Oral:50)

AIM

To educate and enrich the students on quantitative ability, reasoning ability, and verbal ability.
Equip the students on group behavior and team building skills.

COURSE OBJECTIVES

To enable students to,

- Improve their quantitative ability.
- Improve the ability of arithmetic reasoning
- Enhance their verbal ability through vocabulary building and grammar
- Enhance their linguistic ability.
- Manage emotions through intelligence

UNIT I QUANTITATIVE ABILITY – I

Sequence and Series, Profit And Loss, Time, Speed, Distance, Averages, Percentages, Problems on HCF and LCM, Problems on Ages, Simple Interest & Compound Interest

UNIT II REASONING ABILITY – I

Syllogism, Blood Relations, Puzzles, Analogies, Logical Order, Seating Arrangements, Statement and Conclusions, Most Logical Choice, Inferred Meaning, Data Arrangements

UNIT III VERBAL ABILITY – I

Vocabulary – Etymology, Root words, Verbal Analogy. Workshop on Reading – Sub-skills of Reading, Techniques of Reading, Jumbled Paragraphs and Jumbled Essays. Application of Grammar concepts – Sentence Construction

UNIT IV LINGUISTIC ABILITY

Writing & Speaking Skills – Parts of Speech, Modal Verbs, Tenses, Active and Passive Voice, Degrees, Articles, Contextual usage of words – Conversational English

UNIT V EMOTIONAL INTELLIGENCE

Time Management – Conflict Resolution – Stress & Anger Management – Online presence & researching online – Mind maps – Negotiation & Persuasion – Level 1 & 2 Interview Questions

COURSE OUTCOMES

On the successful completion of the course, the student would be able to-

- Enhance their ability to deal with quantities
- Understand and improve arithmetic reasoning.
- Build better vocabulary and grammar
- Speak and write better language.
- Resolve Conflicts, Manage emotions like anger and stress.

REFERENCES

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun Sharma

5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



Verified by Course Coordinator



**Sri Ramakrishna College of Arts and Science
(Autonomous)**

(Formerly S.N.R. Sons College)

(Affiliated to Bharathiar University)

(Re-Accredited with "A" Grade by NAAC)

(An ISO 9001:2015 Certified Institution)

Nava India, Coimbatore-641006, Tamil Nadu, India.

SYLLABUS

BCom-A&F



DEPARTMENT OF COMMERCE WITH ACCOUNTING&FINANCE

ACADEMIC YEAR 2020-2021

(2019 BATCH)



Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

"Scheme of Examination along with Distribution of Marks and Credits"

CBCS & OBE PATTERN

UNDERGRADUATE PROGRAMMES

Programme: B.Com

Branch: Accounting & Finance

(For the students admitted during the academic year 2019-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	19T01 Tamil-I/ 19H01 Hindi-I/ 19F01 -French-I	30			70	100	3
II	19E01 English-I	30			70	100	3
III	CORE I –19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
III	CORE II –19CAF101 Principles of Finance	30	20	50	70	100	4
III	CORE III – 19CAF102 Computer Application Practical – I	30			70	100	3
III	ALLIED I – 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19ES01 Environmental Studies #	100			-	100**	1#
IV	19CPE01 PACE – I @	-			100	100**	1@
IV	19CAFJC1 JOC – I \$	-					1\$
Semester –II							
I	19T02 Tamil-II/ 19H02 Hindi-II/ 19F02 -French-II	30			70	100	3
II	19E02 English-II	30			70	100	3

III	CORE IV – 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	CORE V – 19COAC01 Business Management	30	20	50	70	100	4
III	ALLIED II – 19MATC02 Business Statistics	30	20	50	70	100	4
IV	19VE01 Value Education #	100			-	100**	1#
IV	19CPE02 PACE – II @	-			100	100**	1@
IV	19CAFJC2 JOC – II\$	-					1\$
Semester III							
III	CORE – VI 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
III	CORE – VII 19CAF301 Advanced Financial Management	30	20	50	70	100	4
III	CORE – VIII SWAYAM – 19CAFC03 Fundamental of Insurance	-	-	-	-	100	4
III	CORE – IX 19CAFC04 Business Law	30	20	50	70	100	3
III	OPEN ELECTIVE-I 19CAF101 Investment Literacy	30	20	50	70	100	3
III	ALLIED III – 19ECO02 Economics for Finance	30	20	50	70	100	4
III	Skill Based Subject 1: 19CAF303 Computer Application Practical – II	30			70	100	3
IV	Basic Tamil I / Advanced Tamil I #	100				100**	1\$
IV	19CPE03 PACE – III @	-			100	100**	1@
IV	19CAFJC3 JOC – III\$	-					1\$
Semester IV							
III	CORE – X 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE – XI 19CAF401 Working Capital Management	30	20	50	70	100	4
III	CORE– XII 19CAFC05 Auditing Fundamentals	30	20	50	70	100	4
III	Elective – I 19CAFE01 Investment Management	30	20	50	70	100	4
III	ALLIED IV 19MATC06 Operations Research for	30	20	50	70	100	4

	Commerce						
III	Skill based Subject:2 19CAFC06 Company Law	30	20	50	70	100	3
IV	Basic Tamil II / Advanced Tamil II #	100				100**	1\$
IV	19CPE04 PACE – IV @				100	100**	2@
IV	19CAFJC4 JOC – IV\$	-					1\$
Semester V							
III	CORE- XIII 19BPSC02 Higher Corporate Accounting	30	20	50	70	100	4
III	CORE – XIV 19CAF501 Business Environment	30	20	50	70	100	4
III	CORE - XV 19CAFC07 Direct Taxation	30	20	50	70	100	4
III	CORE – XVI 19COC03 Cost Accounting	30	20	50	70	100	4
III	OPEN ELECTIVES –II 19CAF102 Digital Finance	30	20	50	70	100	3
III	Skill based Subject : 3 19CAF502 Banking Operations	30	20	50	70	100	3
IV	19CPE05 PACE – V @				100	100**	2@
IV	19CAFJC5 JOC – V \$	-					1\$
Semester VI							
III	CORE –XVII 19COAC02 Management Accounting	30	20	50	70	100	4
III	CORE–XVIII 19CAF601 Financial Markets & Services	30	20	50	70	100	3
III	CORE – XIX 19COAC0 Research Methodology	30	20	50	70	100	4
III	CORE – XX 19CAF603 Insurance Management	30	20	50	70	100	3
III	Elective –II 19CAFE05 Goods and Service Tax	30	20	50	70	100	4
III	Skill based Subject : 4 19CAF604 Computer Application Practical – III E-filing & SPSS	30			70	100	3
V	Extension Activities NSS/NCC/SPORTS/YR C/SIS #	100			-	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

** Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	19CAFE01	Investment Management
	19CAFE02	Entrepreneurial Development
	19CAFE03	Capital Market & Institutions
Elective – II	19CAFE04	International Financial Management
	19CAFE05	Goods and Service Tax
	19CAFE06	Organization Behaviour

List of Open Elective papers offered by the dept. (Course code & Title)	
Open Elective – I	19CAFI01 Investment Literacy
Open Elective – II	19CAFI02 Digital Finance

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200**
Part II	English	2	3	6	2	100	200**
Part III	Core	20	76	92	20	100	2400
	Allied	4	16		4	100	
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**

		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
	Extra Credit Course	1	1	1\$	1	50	50**
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note: Total credits may vary between 140 – 145


Syllabus Coordinator


BOS-Chairperson



19CAF401 -WORKING CAPITAL MANAGEMENT

Semester	IV
Credit	4
Paper	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVES

To understand objective and concepts of working capital and to appreciate what working capital management relates and to understand various techniques used to manage working capital.

UNIT – I CONCEPTS AND DETERMINATION OF WORKING CAPITAL

12

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash – motives for holding cash – cash management models.

UNIT – II INVENTORY MANAGEMENT

12

Objects of Inventory Management – Tools and Techniques of Inventory management – Determining of stock levels – safety levels – ordering system of inventory – EOQ –ABC Analysis – VED Analysis – JIT Control System.

UNIT –III RECEIVABLES MANAGEMENT

12

Management of Receivables – factors influencing – forecasting receivables – credit policy – collection policy – objectives of receivable management – innovative techniques in receivable management.

UNIT –IV FINANCING OF WORKING CAPITAL NEEDS

12

Bank Credit – Basic Principles and Practices – Bank Credit – Methods of Assessment and Appraisal – Other Sources of Short Term Finance

UNIT –V WORKING CAPITAL MANAGEMENT: AN INTEGRATED VIEW

12

Liquidity vs Profitability –Payables Management – Short-Term International Financial Transactions – Integrating Working Capital and Capital Investment Process

* Note : The Question paper consists 60% Theory and 40% Problems.

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the requirements of working capital	I	L1
CO2	Identify the optimum stock levels by using various tools and techniques.	II	L2
CO3	Categorize the factors influencing the receivable management	III	L2
CO4	Examine the basic principles in bank credit & financial requirements.	IV	L3
CO5	Interpret the importance of payables management	V	L3

Total Periods : 60

TEXT BOOKS

1. Shashi K Gupta , R K Sharma , Financial Management, Edition-S Chand Company Ltd Publications, 2016

REFERENCE BOOKS

1. Dr. S.N. Maheswari , Financial Management Principles and Practice , Revised Edition, New Delhi : Sultan Chand & Sons, 2017
2. Dr A. Murthy, Financial Management , Revised Edition , Margam Publications, 2017
3. Prasanna Chandra, Financial Management, Revised Edition, Tata McGraw-Hill Education Pvt.Ltd, 2017

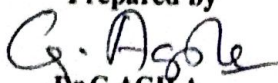
JOURNALS

The Journal of Finance
Journal of Banking & Finance

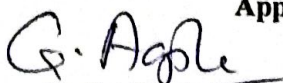
WEBSITES

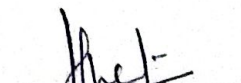
www.ymcaust.ac.in/.../WORKING-CAPITAL-MANAGEMENT-by-DR.-Rachna.pdf
http://www.universityofcalicut.info/SDE/VISem_BBA_working_capital_mgmnt.pdf

Prepared by


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(Course Coordinator)

Approved by


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(BOS-Chairperson)


(Member Secretary)
Academic Council

19CAFC05 AUDITING FUNDAMENTALS
(Common to BCom/BCom-A&F)

Semester	IV
Credit	4
Paper	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE 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.

UNIT – I AUDITING IN GENERAL**12**

Auditing – Origin – Definition – Objectives –Importance–Types – Advantages and Limitations – Qualities of an Auditor –Basic Principles governing an audit – Ethical principle – Concept of Auditor's Independence– Relationship of auditing with other disciplines.

UNIT – II AUDITING AND ASSURANCE**12**

Auditing and Assurance Standards: Overview – Standard setting process – Role of International Auditing and Assurance Standards Board – Auditing and Assurance Standards Board in India– Audit planning– Audit programme –Control of quality of audit work – Audit working papers– Audit files–Permanent audit & current audit files – Ownership of working papers – Custody of working papers.

UNIT – III INTERNAL AUDIT**12**

Internal Control – Elements of internal control–Review and documentation–Evaluation of internal control system–Internal control questionnaire–Internal control check list–Tests of control–Application of concept of materiality and audit risk–Concept of internal audit– Valuation of Assets and Liabilities – Auditor's position regarding the valuation – Vouching - Concept – Importance–Verifications of Assets and Liabilities.

UNIT – IV AUDIT OF JOINT STOCK COMPANIES**12**

Auditor of Joint Stock Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor – Rights –Duties – Liabilities of a Company Auditor – Share Capital audit – Share Transfer audit – Audit Report – Contents – Types and Case studies.

UNIT – V INVESTIGATION & E-AUDITING**12**

Investigation: Objectives of Investigation – Types – Audit of Computerized Accounts: Electronic Auditing – Investigation under the provisions of Companies Act – Audit Report – Qualifications – Disclaimers – Adverse opinion – Disclosures – Reports and certificates – Fraud and Risk – Technology and software used in detection of frauds - Role of Forensic Accounting in Auditing.

Total Periods: 60**COURSE OUTCOMES**

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Identify the scope of audit including external audits.	I	L1
CO2	Interpret the nature of internal audit its role in overall performance.	II	L2
CO3	Obtain audit opinion free from fraud or other irregularities	III	L2
CO4	Analyze information system and internal controls to communicate.	IV	L3
CO5	Justify the evidence required to meet the objectives of e-audit engagements	V	L3

TEXT BOOKS

B. N Tandon, Practical Auditing, Revised Edition–S Chand Company Ltd, New Delhi :2016

REFERENCE BOOKS

Clifford Gomez, Auditing and Assurance, Edition– PHI learning PVT. Ltd., New Delhi: 2016 B.S.Raman, Auditing– 9 th Edition, United Publishers, Mangalore: 2016

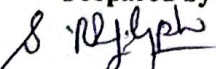
JOURNALS

International journal of Auditing.

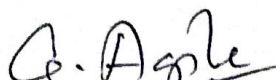
WEBSITES

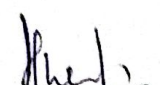
<https://www.journalofaccountancy.com/topics/auditing.html>

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(Member Secretary)
Academic Council

19CAFC06 – COMPANY LAW
Common to BCom-A&F and BCom-B&I

COURSE OBJECTIVES

To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards

Semester	IV
Credit	3
Paper Type	Skill based
Max. Marks	CIA -30 CE - 70 TOT =100

UNIT – I COMPANIES ACT 2013

9

Introduction- Development of Concept of Corporate Law in India- Company: Meaning and Definition – Characteristics -The Companies Act 2013- Formation of companies – Incorporation – Prospectus: Meaning – Contents of Prospectus - Certificate of incorporation - Online registration of companies.

UNIT – II PROMOTION STAGE

9

Promoters: Meaning - Duties - Rights- Liabilities - Formation of Companies - Doctrine of Ultra vires - Doctrine of Indoor Management - Articles of Association - Contents of Articles - Memorandum of Association - Contents of Memorandum – Alteration of MOA – Alteration of AOA.

UNIT – III DIRECTORS

9

Directors: Introduction - Appointment and Reappointment – Qualifications and Disqualifications - Vacation of Office - Retirement, Resignation and Removal of Managing and Whole Time Directors - Role and Responsibilities of Directors - Powers and Duties - Loans to Directors - Remuneration of Directors.

UNIT – IV COMPANY SECRETARY & MEETINGS

9

Company Secretary – Appointment - Role and Responsibilities - Meetings: Meetings of Board and Committees – Minutes and Evidence - General Meetings – Kinds of Meetings - Meeting through video conferencing - E-Voting - Law - Practice and Procedures Relating to Convening and Proceedings at General and Other Meetings - Notice - Proxy.

UNIT – V WINDING UP & E-GOVERNANCE

9

Winding up of Companies –An Overview -Corporate winding up & dissolution-Compulsory winding up –Voluntary winding up – Procedures to be followed on Winding up - An Introduction to E-Governance and XBRL its applications.

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts of company and its registration.	I	L1
CO2	Identify the cases of ultra-vires and doctrine of indoor management	II	L2
CO3	Appraise the qualifications & appointment of director	III	L2
CO4	Distinguish the various meetings and importance.	IV	L3
CO5	Evaluate the process of winding up and e-governance.	V	L3

TEXT BOOKS

N.D.Kapoor, Elements of Company Law, 29th Edition, Sultan Chand & Sons, New Delhi, 2016

REFERENCE BOOKS

M.C.Kuchal, Secretarial Practice, 18th Edition, Vikas Publishing house Pvt Ltd, New Delhi, 2016
S.Kathiresan & Dr.V.Radha, Company Law, Revised Edition, Prasanna Publishers, Chennai, 2016.


JOURNAL

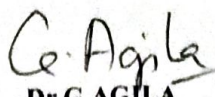
Indian Journal of law and Technology

WEBSITES

<https://www.udemy.com/courses/company/company-law/>
https://study.com/articles/Online_company_Law_Courses_and_Classes.html

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(Member Secretary)
Academic Council

19CAFE01 INVESTMENT MANAGEMENT

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVES

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

UNIT –I INTRODUCTION TO INVESTMENT

Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions-Investment Vehicles/Avenues available for Investors-Classifying and understanding investor profile- The investment decision-process

12

UNIT –II RISK & RETURN

Understanding the concept of Return- Investment Risk and Return Trade off- -Meaning of Risk-Common Types of Risk- Measurement of risk - Differences between systematic and unsystematic risk -Risk Management process.

12

UNIT–III INVESTMENT ANALYSIS

Investment Information – EPS, DPS, Price earnings ratios – Other financial Measures – Technical Analysis – Fundamental Analysis

12

UNIT-IV INVESTMENT EVALUATION

Dow Theory - Random Walk Theory – Efficient market theory – Capital Asset Pricing Theory – Portfolio Management Planning Process – Evaluation – Sharpe Model – Treynor Model – Jensen Model.

12

UNIT –V INTERMEDIARIES & REGULATION

Management of Financial Intermediaries – Role of financial intermediaries – SEBI Regulations – Central Depository Securities Limited - National Securities Depository Limited (NSDL) - DEMAT Account – Rules.

12

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of investment and various sources of investment.	I	L1
CO2	Analyze the concepts of risk and return.	II	L2
CO3	Identify the investment information and applications of fundamental and technical analysis	III	L2
CO4	Explain the investment theories to operate in stock markets	IV	L3
CO5	Interpret the ethical operations of financial intermediaries.	V	L3

Total Periods : 60

Note : The Question paper consists 100% Theory

TEXT BOOKS

Preeti Singh ,Investment Management, 14 th Edition, Himalaya Publishing House , 2015

REFERENCE BOOKS

V. A. Avadhani, Studies in Indian Financial System, 14 th Edition, Himalaya Publishing House, 2015

V.K. Bhalla, Investment Management, 14 th Edition, S.Chand & Co Ltd, 2017

JOURNALS

The Journal of Investment Management

Journal of Investment and Management (JIM)

WEBSITES

<https://www.university.youth4work.com> › Study-Material

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(Member Secretary)
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19CAFE02 ENTREPRENEURIAL DEVELOPMENT**COURSE OBJECTIVES**

Developing personal creativity and Entrepreneurial initiative, adopting of business idea, resources needed for the successful development of Entrepreneurial ventures

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA -30 CE - 70 TOT =100

UNIT –I CONCEPTS OF ENTREPRENEURSHIP

12

Meaning — Types - Qualities of an Entrepreneur - Classification of Entrepreneur - Factors Influencing Entrepreneurship- Functions of Entrepreneur

UNIT –II ENTREPRENEURIAL DEVELOPMENT AGENCIES

12

Commercial Banks — DIC — NSIC - Small Industries Development Organization - Small Industries Service Institute - All India Financial Institution — IDBI — IFCI — ICICI - IRDBI

UNIT–III PROJECT MANAGEMENT

12

Business Idea Generation Technique - Identification of Business Opportunities - Feasibility – Marketing – Finance - Technology and Legal Formalities - Preparation of Project Report- Tools Of Appraisal

UNIT-IV ENTREPRENEURIAL DEVELOPMENT PROGRAMME

12

Entrepreneurial Development Programme - Role — Relavents and Achievements - Role of Government In organising EDP's Critical Evaluation.

UNIT –V ECONOMIC DEVELOPMENT

12

Role of Entrepreneur In Economic Growth- Strategic Approaches In The Changing Economic Scenario For Small Scale Entrepreneur - Networking, Niche Play, Geographic Concentration, Franchising / Dealership- Development Of Women Entrepreneurship

Total Periods: 60**COURSE OUTCOMES**

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the basic concepts and techniques of entrepreneurial development.	I	L1
CO2	Analyze the agencies & schemes for entrepreneurial development	II	L2
CO3	Illustrate the formalities of project management	III	L2
CO4	Explain the concepts and role of EDP	IV	L3
CO5	Determine the growth of entrepreneurship in economy	V	L3

TEXT BOOKS

1. Dr S S Khanka "Entrepreneurial Development" 8th Revised Edition Reprint 2017, S Chand Publications,
2. Dr Jayshree suresh "Entrepreneurial Development" 2012 Edition Margham Publishers

REFERENCE BOOKS

1. Dr S S Khanka "Entrepreneurial Development" 8th Revised Edition Reprint 2017, S Chand Publications,
2. Dr Jayshree suresh "Entrepreneurial Development" 2012 Edition Margham Publishers

JOURNALS

Journal of Entrepreneurship and Innovation in Emerging Economies, The Journal of Entrepreneurial Development.

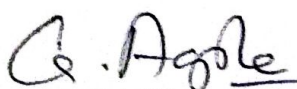
WEB RESOURCES


<http://www.entrepreneurshipindia.co.in/>, <https://www.ediindia.org/>, <https://www.entrepreneurindia.com/>

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(Member Secretary)
Academic Council

19CAFE03 HUMAN RESOURCE MANAGEMENT

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVES

To familiarize the students with different policies related to human resource and personnel management.

UNIT –I HR FUNCTION

Human Resource Philosophy – Changing environments of HRM – Strategic human resource management – Using HRM to attain competitive advantage – Trends in HRM – Organisation of HR departments – Line and staff functions – Role of HR Managers.

12

UNIT –II RECRUITMENT & PLACEMENT

Recruitment and selection process : Employment planning and forecasting - Building employee commitment : Promotion from within - Sources, Developing and Using application forms - IT and recruiting on the internet. Employee Testing & selection : Selection process, basic testing concepts, types of test, work samples & simulation

12

UNIT-III TRAINING & DEVELOPMENT

Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet. Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job Development techniques using HR to build a responsive organisation.

12

UNIT-IV COMPENSATION & MANAGING QUALITY

Establishing Pay plans : Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Pay for performance and Financial incentives : Money and motivation - incentives for operations employees and executives - Organisation wide incentive plans - Practices in Indian organisations. Benefits and services

12

UNIT –V LABOUR RELATIONS AND EMPLOYEE SECURITY

Industrial relation and collective bargaining : Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare : Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

12

Total Periods: 60**COURSE OUTCOMES**

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of human resource function.	I	L1
CO2	Analyze the concepts of recruitment and placement.	II	L2
CO3	Identify the applications of training and development	III	L2
CO4	Explain the plans and policies of compensation and quality management	IV	L3
CO5	Interpret the ethical labour relations and enhancing employee security.	V	L3

Note : The Question paper consists 100% Theory

TEXT BOOKS

1. David A. DeCenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
2. VSP Rao, Human Resource Management: Text and cases, First edition, Excel Books, New Delhi - 2000.

REFERENCE BOOKS

1. Dr. R. Venkatapathy & Assissi Mencheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2001.
2. Robert L. Gibson and Marianne H. Mitchell, Introduction to Counseling and Guidance, VI edition, PHI, 2005.

JOURNALS

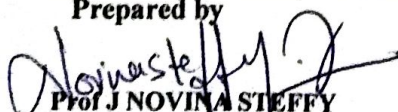
Strategic human resource management.

International and global human resource management.

WEBSITES

www.humanresourcesedu.org, <https://www.toppr.com/guides/business-management-and-entrepreneurship/human-resource-management/managerial-functions-of-hr-manager/>

Prepared by


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Academic Council

19COC02 - CORPORATE ACCOUNTING
(Common to BCom/BCom-A&F / BCom-BPS/BCom-B&I)

Semester	IV
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

To learn different concepts relating to Company accounts.

UNIT-I ISSUES OF SHARES AND UNDERWRITING**12 Hours**

Company accounts – Issue of shares at premium and discount – Journal entry – Oversubscription of shares – Allotment of shares – Forfeiture and reissue of shares – Underwriting-types of underwriting – Payment of underwriting commission– Determining the liability of underwriters.

UNIT- II REDEMPTION OF PREFERENCE SHARES AND PROFIT PRIOR TO IN- CORPORATION**12 Hours**

Redemption of preference shares – Procedure – Journal entries – Profit prior to in-corporation – Ascertainment of profit or loss prior to in-corporation – Calculation of sales ratio – Calculation of weighted ratio – Calculation of time ratio.

UNIT- III FINAL ACCOUNTS OF THE COMPANY**12 Hours**

Preparation and presentation of Statement of Profit and Loss account – Balance sheet –Cash flow statement in accordance with schedule 3 of Companies Act 2013.

UNIT – IV VALUATION OF GOODWILL AND SHARES**12 Hours**

Valuation of Goodwill and shares – Nature of goodwill – Features of goodwill – Types of goodwill –Methods of valuing goodwill – Capitalization method – Purchase of past average profit- Super profit – Purchase of super profit – Annuity method – Capitalization of super profit method – Valuation of shares –Methods of valuation– Net assets method – Yield method – Fair value method.

UNIT –V LIQUIDATION OF COMPANIES**12 Hours**

Liquidation of companies – Meaning – Difference between insolvency and liquidation – Modes of liquidation –Order of payment – Statement of affairs – Form of statement of affairs – Procedure of preparation of statement of affairs – Deficiency account – Liquidator's final statement of accounts - Liquidator's remuneration.

Total Hours: 60

Note: Marks shall be distributed for theory 20% and for problems 80%.

TEXT BOOK

1. Advanced Accountancy - S.P. Jain and K.L .Narang –20th Revised Edition, 2019, Kalyani Publishers, New Delhi

REFERENCE BOOKS


1. Corporate accounting-T.S.Reddy & Dr.A.Murthy- 6th Edition, Reprint 2018,Margham publications, Chennai.
2. Advanced Accountancy –R.L. Gupta & Radhasamy – 17th Edition, 2014, Sultan chand and Sons New Delhi.

COURSE OUTCOMES

On Successful completion of the Course, the Students can:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Evaluate the procedure relating to issue of shares and underwriting.	I	L3
CO2	Analyze and compute profit prior to incorporation and post incorporation and procedure for redemption of preference shares.	II	L2
CO3	Evaluate the financial position of the company	III	L3
CO4	Compute various methods of goodwill and shares of the company	IV	L3
CO5	Apply the procedure for liquidation of companies.	V	L3

Verified by



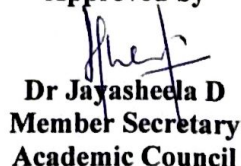
Dr Selvakumar N
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson – BOS

Approved by



Dr Jayashree D
Member Secretary
Academic Council

19MATC06 - OPERATIONS RESEARCH FOR COMMERCE
(Common to B.Com BPS and B.Com A&F)

Semester	IV
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVE

To enable the students to understand the Operational Research concepts.

UNIT I INTRODUCTION TO OPERATIONS RESEARCH

(10)

Meaning – Scope- Models – Limitations. Linear Programming – Formulation – Application in Management decision making- Solving LPP by Graphical method

UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEMS

(11)

Finding initial basic feasible solution –NWC, LCM and VAM - Moving towards optimality- MODI method. (Non-degenerate Problems only)

Hungarian algorithm of Assignment Problems – unbalanced AP – maximization in AP.

UNIT III GAME AND QUEUEING THEORY

(12)

Pure strategy – Mixed strategy – 2x2 matrix – Principle of Dominance – Graphical method.

Fundamentals of Queueing Theory – single server infinite population model

(M/M/1) : (α / FIFO) - Simple problems only

UNIT IV CPM & PERT

(12)

Principles – Construction of network for projects – Forward and backward pass computation –

Critical path– Total, Free, Independent Floats. PERT calculations - Time scale analysis –

Critical path – Probability of completing of project – Advantages and limitations

UNIT V DECISION THEORY

(10)

Introduction - Pay-off tables in Decision theory– Decision Criteria under different environment – conditions of certainty, uncertainty and risk – Decision trees – Simple Problems

COURSE OUTCOME

After the completion of the course the student will be able to

CO1: Solve Linear programming problems [L2]

CO2: Formulate and solve Transportation and Assignment problems [L3]

CO3: Solve Game and Queueing theory problems [L2]

CO4: Construct the network, estimate the floats by CPM and the probability of completion by PERT [L3]

CO5: Apply the concepts of decision theory in real life problems [L2]

Total Periods : 55

* Note : The Question paper consists 20% Theory and 80% Problems

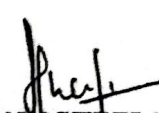
TEXT BOOK


1. Sunderesan, Ganesan and Ganapathy Subramanian "Resource Management Techniques", AR Publishers, 9th edition

REFERENCE BOOKS

1. Kanti Swarup, P.K.Gupta and Man Mohan , "Operations Research", Tata McGraw Hill, 15th edition
2. N.D.Vohra, "Quantitative Techniques in Management", TMH Publishers.


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