

**VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN**

**(Autonomous)**

**ELAYAMPALAYAM, TIRUCHENGODE**

**B.Com**

**(Candidates admitted from 2014-2015 onwards)**

**REGULATIONS**

**I. SCOPE OF THE COURSE**

**B.Com** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other qualities required for an accountant.

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like offered by CA, ICWA, and ACS etc.

## **II. SALIENT FEATURES**

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lectures from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (with computer applications) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students.

## **III. OBJECTIVES OF THE COURSE**

1. To impart knowledge in an advanced concepts and applications in various fields of commerce
2. To teach the recent developments in the various areas of commerce.
3. To orient the students in an applied aspect of different advance business practices.
4. To provide the students to learn new avenues introduced in professional courses and computer course.
5. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
6. To inspire the students to apply the knowledge gained for the Development of society in general.

## **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com- Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

## **V.DURATION OF THE COURSE**

- The course shall extend over a period of three academic years consisting of six semesters.
- Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.

- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

## **VI. CONTINUOUS INTERNALASSESSMENT**

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under:

1. Average of two Tests - 10 Marks
2. Seminar - 5 Marks
3. Assignment - 5 Marks
4. Attendance - 5Marks

**Total = 25 Marks**

### **DISTRIBUTION OF MARKS FOR ATTENDANCE**

<b>Attendance Percentage</b>	<b>Marks</b>
76% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

### **PASSING MINIMUM EXTERNAL**

In the End of Semester, the passing minimum shall be 40 % out of 75 Marks. (30 Marks) & 40% of both Internal & External.

### **VII. ELIGIBILITY FOR EXAMINATIONS**

A candidate will be permitted to appear for the End of Semester only on earning 75 % of attendance and only when her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

## **VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

Successful candidates passing the examinations of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examinations in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
  - b) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
  - c) 50% and above but below 60% shall be declared to have passed the examinations in second class.
  - d) All the remaining successful candidates shall be declared to have passed the examinations in third class.
- e) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of three consecutive academic years from the year of admission only will be eligible for University rank.

## **IX. ELIGIBILITY FOR AWARD OF THE DEGREE**

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than three academic years comprising of six semesters and passed the examinations prescribed and fulfilled such conditions as have been prescribed therefore.

## **X. PROCEDURE IN THE EVENT OF FAILURE**

If a candidate fails in a particular subject, she may reappear for the End of Semester in the concerned subject in subsequent semesters and shall pass the examination.

## **XI. COMMENCEMENT OF THESE REGULATIONS**

These regulations shall take effect from the academic year 2014-15 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2014-15 and thereafter.

## **XII. TRANSITORY PROVISIONS.**

Candidates who have undergone the UG Course of study before 2014-15 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2017. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

Supplementary examination will be conducted within a month. In case of failure she has to complete within 5 years.(3+5)

For the deserving candidates, if a student fails in a single subject she can be provided with 15 marks in the examination.

## COURSE PATTERN B.COM

Sem	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mark	Ext. Mark	Total Mark
I	14U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	6	3	25	75	100
	14U1LE01	Languages	English I	6	3	25	75	100
	14U1CMC01	Core-1	Financial Accounting - 1	5	4	25	75	100
	14U1CMC02	Core-2	Business correspondence	5	4	25	75	100
	14U1CMA01	Allied – 1	Business Economics	6	4	25	75	100
	14U1VE01	Value Based Education	Yoga	2	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
II	14U2LT02	Languages	Tamil or anyone of the modern or Classical Language – II	6	3	25	75	100
	14U2LE02	Languages	English II	6	3	25	75	100
	14U2CMC03	Core – 3	Financial Accounting – II	5	4	25	75	100
	14U2CMC04	Core– 4	Business Organization and Management	5	4	25	75	100
	14U2CMA02	Allied -2	Indian Economy	6	4	25	75	100
	14U2ES01	Value Based Education	Environmental Studies	2	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
III	14U3CMC05	Core – 5	Business Law	5	4	25	75	100
	14U3CMC06	Core – 6	Corporate Accounting – I	6	5	25	75	100
	14U3CMC07	Core – 7	Modern Marketing	5	4	25	75	100
	14U3MAA12	Allied – 3	Business Statistics – I	6	4	25	75	100
	14U3CMS01	SBEC	Financial Services	2	2	25	75	100
	14U3CMS02	SBEC	Marketing of Insurance	2	2	25	75	100
	14U3CMS03	SBEC	International Trade	2	2	25	75	100
	14U3BAN01	NMEC	Skill For Executive Excellence	2	2	25	75	100

	<b>Total</b>			<b>30</b>	<b>25</b>	<b>150</b>	<b>450</b>	<b>800</b>
IV	14U4CMC08	Core – 8	Company Law	5	4	25	75	100
	14U4CMC09	Core – 9	Corporate Accounting – II	6	5	25	75	100
	14U4CMC10	Core -10	Co-operation & Rural Development	5	4	25	75	100
	14U4MAA19	Allied – 4	Business Statistics – II	6	4	25	75	100
	14U4CMS04	SBEC	Retail Marketing	2	2	25	75	100
	14U4CMS05	SBEC	Relationship Management	2	2	25	75	100
	14U4CMS06	SBEC	Business Environment	2	2	25	75	100
	14U4CAN02	NMEC	Event Management	2	2	25	75	100
	<b>Total</b>			<b>30</b>	<b>25</b>	<b>150</b>	<b>450</b>	<b>800</b>
V	14U5CMC11	Core –11	Cost Accounting	5	5	25	75	100
	14U5CMC12	Core – 12	Income Tax Law & Practice -1	5	5	25	75	100
	14U5CMC13	Core – 13	Entrepreneurial Development	5	3	25	75	100
	14U5CMC14	Core – 14	Modern Banking	5	4	25	75	100
	14U5CMC15	Core-15	Computer Application in Business	5	3	25	75	100
	14U5CME01	Elective I	Human Resource Management	5	4	25	75	100
	<b>Total</b>			<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>600</b>
VI	14U6CMC16	Core – 16	Management Accounting	5	5	25	75	100
	14U6CMC17	Core – 17	Income Tax Law & Practice II	5	4	25	75	100
	14U6CMC18	Core-18	Practical Auditing	5	4	25	75	100
	14U6CMC19	Core -19	Secretarial Practice	5	4	25	75	100
	14U6CME02	Elective II	Financial Management	5	4	25	75	100
	14U6CMPR01	Practical -I	Commerce Practical	5	4	25	75	100
			EXTENSION		1			
	<b>Total</b>			<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>
	<b>GRAND TOTAL</b>			<b>180</b>	<b>140</b>	<b>850</b>	<b>2550</b>	<b>4000</b>

**GROUP A**

14U5CME01

Human resource management

14U5CME02

Financial Management



**GROUP B**

14U5CME03

Industrial Relationship Management

14U5CME04

Strategic management

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		I				
Course Code	14U1CMC01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL ACCOUNTING - I			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

### UNIT-I

Introduction — Accounting concepts and conventions- Accounting Equation-Book keeping— Journal — Leger — Subsidiary Books- Trial Balance – Rectification of Errors.

**10 Hours**

### UNIT—II

Final Accounts - Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.

**10 Hours**

### UNIT - III

Average Due Date — Account Current — Bank Reconciliation Statement.

**10 Hours**

### UNIT-IV

Single Entry System – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet.

**10 Hours**



## **UNIT-V**

Consignment Account — Meaning-Salient features of consignment transactions – Distinction between sale & consignment-Important terms- account sales- Joint Venture Account - Joint venture and partnership – difference between joint venture and consignment - Model entries.

**10Hours**



**NOTE: The question paper shall cover 80%Problem and 20%Theory**

### **TEXT BOOK**

1. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2012.
- 2.

### **REFERENCE BOOKS**

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17. Third Edition 2010.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

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	Programme	B.COM	Programme code	Core-2	Regulation	2015				
Department	Commerce			Semester	I					
Course Code	14U1CMC02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS CORRESPONDENCE			5	0	0	4	25	75	100
Objective	To enable the Students to know about the principles, objectives and importance of communication in commerce and trade									

### UNIT-I

Meaning of communication — Objectives — Essentials -- Media — Barriers — Need and functions of a business letter — Effective Business letter — Enquiries and replies - Order and Execution—  
Complaints and Adjustment **10 Hours**

### UNIT -II

Trade Reference and Status Enquires — Collection Letters — Sales Letters — Circular Letters. **10Hours**

### UNIT - III

Agency Correspondences — Banking Correspondence — Insurance Correspondence - Application for a Job — Curriculum Vita and Interview Letters — Précis — Writing of a Passage Relating to Commerce. **10 Hours**

### UNIT -IV

Correspondences of a Company Secretary — Business Memoranda — Letters of Allotment — Letter of Regret — Drafting of Minutes and Agenda — Notice for Company Meetings. **10Hours**

## **UNIT-V**

Report Writing — Meaning — Importance — Characteristics of Good Report — Report by Individual — Report by Committees — Market Reports.



**10 Hours**

### **TEXT BOOK:-**

1. Rajendra Paul, Essential of Business Communication, Sultan Chand & Sons, Sixth Edition 2014

### **REFERENCE BOOKS**

1. Business Communication-R.S.Pillai & Bagavathi, S.Chand & Co, Ltd., Seventh Edition 2011,
2. Effective Business English and Correspondence-Pattern Chetty and Ramesh, M. S., Third Edition 2012

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14U1CMA01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ECONOMICS			5	0	0	4	25	75	100
Objective	To enable the students to understand the salient features of economics, industry and service sector									

### UNIT I

Definition –Scope- Nature-Characteristics of economics- Importance of Micro & Macro economics-Methods of economic study

**12 Hours**

### UNIT II

Law of Demand –Meaning –Types of demand : Price, Income, Cross-Demand distinction- Elasticity of demand: : Price, Income, Cross-Factors influencing Elasticity of demand.

**12 Hours**

### UNIT III

Law of supply-meaning- Determinants –Elasticity of supply & its measurement – Types of supply-causes – factors affecting elasticity of supply

**12 Hours**

### UNIT IV

Production – Factors of production- Theory of production –Law of Variable proportion- Return to scale- concept of cost- types of cost

**12 Hours**

### UNIT V

Market structure –pricing under perfect competition- monopoly-price Determination under monopolistic competition –Oligopoly

**12 Hours**

**TEXT BOOK**



1.S.Sankaran Business Economics,The Himalayan publication,New Delhi,2011

**REFERENCE BOOKS**

1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi,2012

2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi,2010

3.M.L Seth, Principles of Economics, Sultan chands&sons,New Delhi,2010

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14U1VE01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	VALUE BASED EDUCATION-YOGA			5	0	0	2	25	75	100
Objective	To make the students to improve the power of concentration. To make the students to lead the life of purity. To make the students to have sound body. To make the students to have sound mind.									

### UNIT: I

Physical structure of human body-simplified physical exercise-maharasana-yogasanas. **(6 hours)**

### UNIT: II

Maintaining youthfulness-sex and spirituality-ten stages of mind-mental frequency-method of concentration. **(6 hours)**

### UNIT: III

Purpose of philosophy of life-introspection-Analysis of thought-moralization of desires-neutralization of anger. **(6 hours)**

### UNIT: IV

Eradication of worries-Benefits of blessings-greatness of friendship-individual peace and world peace. **(6 hours)**

**UNIT: V**



Unified force-purity of thought and deed , and genetic centre-love and compassion-cultural education. **(6 hours)**

Practice I;-Simplified physical education.

Practice II;-Kayakalpa Yoga.

**Reference books:-**

- 1.Yogasana-Vethathiri publications.
- 2.Yoga for human excellence-Vision for Wisdom.

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14U2CMC03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL ACCOUNTING – II			5	0	0	4	25	75	100
Objective	To gain a knowledge of accounting in general and to understand the system of Financial Accounting									

### UNIT-I

Depreciation – concept – methods-straogjt ;ome- diminishing – annuity- sinking fund –provisions & Reserves **10 Hours**

### UNIT-II

Accounts of Non –Profit Organisation – Receipt &Payment Account - Income &Expenditure Account- Balance Sheet. **10 Hours**

### UNIT-III

Hire purchase system – hire purchase trading account – installment system. **12 Hours**

### UNIT-IV

Partnership Accounting 1 – admission- retirement – death of a partner. **10 Hours**

### UNIT-V

Partnership Accounting II – dissolution – insolvency of a partner and all partners – rule in Garner Vs Murray. **10 Hours**

### NOTE:

**The question paper shall cover 80%Problem and 20%Theory**



### **TEXT BOOK**

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17, Third Edition 2010.

2.



### **REFERENCE BOOKS**

1. Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2012.

2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, New Delhi, Fourth Edition 2014.

3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, New Delhi, Third Edition  
2014.

4. Financial Accounting-M.C.Shukla, Grewal and Gupta, S.Chand & Co Ltd, 2012New Delhi  
Third  
Edition 2012

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14U2CMC04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ORGANISATION AND MANAGEMENT			5	0	0	4	25	75	100
Objective	To gain a knowledge of Business Organization, management and its importance.									

### UNIT I

Business: Meaning, characteristics, objectives, importance and essentials of business. Classifications of Business- Growth of various forms of business-Distinction between Business and Profession-Ethics in business. **10 Hours**

### UNIT II

Nature and scope of Management — Functions — Scientific Management — Contribution by Henry Fayol and F.W.Taylor. Corporate Social Responsibility- Planning —, Nature and Importance of Planning — Steps in Planning — Forecasting — Decision Making — Process — Types of Decisions. **10 Hours**

### UNIT III

Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization **10Hours**

### UNIT IV

Leadership – styles – Staffing, Directing — Motivation - Meaning — Benefits — Maslow's need — Hierarchy and McGregor Theories-Mccllenad need Theory **10Hours**

## **UNIT V**



Communication — Process — Types — Barriers — Co-ordination — Principles of Co-ordination — Control — Steps in control — Essentials of Effective Control. Management by Objectives and Management by Exception. **10 Hours**

### **TEXT BOOK:**

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2008.

### **REFERENCE BOOKS**

1. Principles of Management -Tirupathi Tata McGrew Hill Fifth Edition 2007.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , Fourth edition 2008.
3. Principles of Management -T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2009.
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2008

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14U2CMA02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INDIAN ECONOMY			5	0	0	4	25	75	100
Objective	To enable the students to understand the salient features of India and its occupational structure; to assess the relative share of Agriculture, industry and service sector in the economy									

### Unit-I

Indian Economy – Characteristics – Features of Indian Economy – Indian Economy in the Past- Growth of Indian Economy- Reason for Tremendous improvements- Causes of inflation- Budget & Fiscal Deficits- Balance of Payments **(12 Hours)**

### Unit-II

Population growth in India — Causes — Control of population growth — Population and Economic development - -Population policy — National Income — Methods of measuring National Income. **(12 Hours)**

### Unit-III

Agriculture — Features — Role of Agriculture in Economic Development — Agricultural Productivity — Land Reforms — Food Problem — Green Revolution. **(12 Hours)**

### Unit-IV

Industries- Major Industries — Iron & Steel, Cotton Textiles and Sugar Industries Cottage and small scale Industries — Industrial sickness — Industrial Disputes — Industrial Policy. Micro & Small Medium Enterprises [MSMEs] development in India. **(12 Hours)**

**Unit-V**



Economic Reforms in India –Features of Economic Reforms Since 1991- Liberalization – Privatization and Disinvestment. Trade Cycle – Foreign Direct Investment [FDI]. (12Hours)

**TEXT BOOK:**

1. Indian Economics - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2011.

**REFERENCE BOOKS**

1. Dutt and Sundaram - Indian Economy , Tata Mcgrew Hill Second Edition ,2012.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2011.
3. Jheingam M.L- Economic Development Planning Sultan Chand & Sons, Third Edition 2013

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	Programme	B.COM	Programme code	Core-2	Regulation	2015				
Department	Commerce			Semester	II					
Course Code	14U2ES01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	ENVIRONMENTAL STUDIES			5	0	0	2	25	75	100
Objective	To create an awareness among the students about various kinds of Pollution and chalk out remedial measures to arrest such kinds of Pollution.									

### UNIT - I

The Multidisciplinary Nature of Environmental Studies-Definition- Scope and Importance-Need for public awareness. **(2 Hours)**

### UNIT - II

Natural Resources and Associated problems- Forest Resources -Water Resources Mineral Resources - Food Resources - Energy Resources- Land Resources **(6 Hours)**

### UNIT - III

Ecosystem- Concept of an Ecosystem – Types – Characteristic - Structure and function of an Ecosystem,-Producers, consumers and decomposers- Energy flow in the Ecosystem - Ecological succession - Food chains - Food webs and Ecological Pyramids. **(6 Hours)**

#### **UNIT – IV**

Environmental pollution – Definition- Causes- Effects and Control measures of Air Pollution - Water Pollution - Soil Pollution - Marine Pollution - Noise Pollution-Thermal Pollution - Nuclear Pollution **(3 Hours)**

#### **UNIT – V**



Social Issues and Environment - Urban problems related to Energy - Water Conservation- Rain water harvesting - Watershed management-Resettlement and Rehabilitation of people- Water land reclamation- Consumerism and waste products Issues involved in enforcement of Environmental Legislation-Public Awareness **(3 Hours)**

#### **Text Books**

1. Environmental Biology – K.C.Agarwal, Student education,2005.
2. Environmental Chemistry – B.K.Sharma Goel Publishers,2005

#### **Books for Reference**

1. Environmental Science – Sign H.P., Vishal Prakashan, Madir,2007
2. Fundamentals of Ecology – E.P.Odum, Oxford University, Press,2007

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Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMC05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS LAW			5	0	0	4	25	75	100
Objective	To gain a comprehensive knowledge on all aspects of law as applied to business									

### UNIT:I

Sources of Law - Law of Contract – Nature – Kinds - Essentials of Contract – Offer and Acceptance – Intention to create Legal Relations –Legal Consideration – Capacity to Contract.

**(10 Hours)**

### UNIT II

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not Declared Void – Legal Formalities.

**(10 Hours)**

### UNIT III

Contingent Contracts – Performance of Contract – Remedies of Breach of Contract – Quasi Contracts.

**(10 Hours)**

### UNIT IV

Agency – Definition of Agent and Principal –Creation of Agency –Classification of Agents –Rights and Duties of Principal & Agent- Termination of Agency

**(10 Hours)**

### UNIT V

Sale of Goods Act 1930 – Definition of Sale – Sale Vs Agreement to Sell – Subject Matter – Express and Implied Conditions and Warranties – Caveat Emptor and Exceptions – Performance of Contract – Transfer of Property – Rights of an Unpaid Seller – Sale by Non-owner – Auction Sale

**(10 Hours)**





**TEXT BOOK:**

1. Commercial Law - N.D.Kapoor Sultan Chand and Sons, New Delhi, Seventh Edition 2010.

**REFERENCE BOKS**

1. Commercial Law - M.C.Shukla,S.Chand & Co., New Delhi., Fifth Edition 2011.
2. Business Law - M.C.Kuchal S.Chand & Co., New Delhi., Third Edition 2012.
- 3.Business Law - R.S.N.Pillai Bagavathi,S.Chand & Co., New Delhi, Fifth Edition 2012.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMC06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING – I			5	0	0	5	25	75	100
Objective	To gain comprehensive understanding of all aspects relating to corporate accounting									

### UNIT -I

Shares – Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares- par, premium and discount – Forfeiture and Re- issue **(12 Hours)**

### UNIT -II

Issue of Preference shares- Types of Preference shares- – Redemption of Preference Shares. Various methods of Redemption. -Rights of Redemption of preference shares. **(12Hours)**

### UNIT - III

Issue of Debentures and Types of Debentures -Redemption of Debentures –Redemption of Debentures with and without Provisions **( 12 Hours)**

### UNIT -IV

Underwriting of Shares – Valuation of Goodwill– Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods. and Shares-CapitalReserve. **(12Hours)**

## **UNIT-V**

Acquisition of Business - Profits prior to Incorporation – Preparation of final accounts of companies

*(12 Hours)*

### **NOTE:**



**The question paper shall cover 80% Problem and 20%Theory**

### **TEXT BOOK:**

1. Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications.,  
Fifth Edition 2012.

### **REFERENCE BOOKS**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,  
Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,  
Margam Publications, Chennai – 17, Fifth Edition 2012.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMC07			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	MODERN MARKETING			5	0	0	5	25	75	100
Objective	To enable the students to understand the basics in marketing.									

### UNIT I

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing – Online marketing –Tele marketing- Multi level marketing-Marketing Ethics -Career Opportunities in Marketing **(10 Hours)**

### UNIT II

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information-New Product Development **(10 Hours)**

### UNIT III

Consumer Behaviour –Meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing **(10 Hours)**

### UNIT IV

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives – 4p's- Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context **(10 Hours)**

## **UNIT V**



Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer  
Protectin – Rights of consumers- Green Marketing – Rural Marketing **(10 Hours)**

### **Text Book**

1. Principles of Marketing :Rajan Nair Sultan chand, & Sons New Delhi, Fifth edition 2012

### **BOOKS FOR REFERENCE**

1. Rudar Dutt & K.P.M Sundaram, Indian Economy, S. Chand & Co., Third Edition 2012.
2. Principles of Marketing - Philip Kotler & Gary Armstrong, 2012, Sixth Edition 2012.
3. Marketing Management - V.S. Ramasamy and Namakumari, Second Edition 2011
4. Marketing - William G. Zikmund & Michael D'Amico , Second Edition 2010
5. Fundamentals of Marketing - William J. Stanton, McGraw – Hill, Third Edition 2011.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3MAA12			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS STATISTICS-1			5	0	0	4	25	75	100
Objective	To									

### UNIT - 1

Statistic – Introduction – Definitions – Collection Of Data- Classification And Tabulation Of Data – Measure Of Central Tendency – Arithmetic Mean- Median – Mode – Harmonic Mean – Geometric Mean. (12hours)

### UNIT-2

Measure Of Dispersion – Absolute And Relative Measure – Range – Quartile Deviations – Mean Deviation – Standard Deviation – Coefficient Of Variation – Measure Of Skewness – Karl Pearosn’s And Bowley’s Skewness. (12hours)

### UNIT-3

Correlation Analysis : Types Of Correlation – Uses – Measure Of Correlation – Scatter Diagram- Karl Pearosn’s Correlation – Spearman’s Rank Correlation. Simpel Regression Analysis – Regression Equations. (12hours)

### UNIT-4

Index Numbers : Definition – Characteristics –Uses – Construction Of Index Numbers – Unweighted And Weighted Index Numbers : Aggregative And Price Relative Method – Test Of Consistency Of Index Numbers – Cost Of Living Index Numbers. (12hours)

### UNIT-5

Time Series Analysis : Definition- Uses – Components Of Time Series – Measurement Of Secular Trend: Graphic – Semi Average – Moving Average Methods – Method Of Least Square – Measurement Of Seasonal Variation : Method Of Average – Ratio To Moving Average Method. (12hours)



(12hours)

## **TEXT BOOK**

Business Statistics – P. Navaneetham- Jai Publications, Tr

## **REFERENCE BOOK**

1. Statistical Methods- S.P.Gupta – S.Chand & Company Ltd, New Delhi-Revised Edition
  2. Statistics- R.S.N. Pillai & Bagavathi –S.Chand & Company Ltd, New Delhi-Reprint 2013.
- Business Mathematics And Statistics- P.R. Vittal-P Margham

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMS01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	FINANCIAL SERVICES			5	0	0	2	25	75	100
Objective	To enable the students to gain knowledge of business financial services									

### UNIT –I

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis **(4 Hours)**

### UNIT –II

Merchant banking – Definition - Functions. **(4 Hours)**

### UNIT – III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.. **(4 Hours)**

### UNIT-IV

Credit Rating - credit rating agencies in India. **(4 Hours)**

### UNIT –V

Mutual funds – Types - Regulations of mutual fun Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbolsds. **(4 Hours)**





**TEXT BOOK:**

1. Indian Financial System - Punithavathy Pandian, S.Chand & Sons, New Delhi, Fourth Edition 2011.

**REFERENCE BOOKS**

1. Indian financial services - Varshney & Mittal, S.Chand & Sons, New Delhi, Second Edition 2012.
2. Indian Banking & Financial System - R.Balasubramaniam, Margham Publications Third Edition 2013.
3. Indian Banking - R.Parameswaran & Natarajan, S.Chand & Sons, Second Edition 2011.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMS02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	MARKETING OF INSURANCE			5	0	0	2	25	75	100
Objective	This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates is also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed.									

### UNIT –I

The basics and nature of insurance – evolution and nature of insurance – how insurance operates today – different classes of insurance – importance of insurance – how insurance takes care of unexpected eventualities. **4Hours**

### UNIT –II

Life Insurance - Objects – Types of Life Policies – Surrender Value – Procedure for claims – Settlement. **3Hours**

### UNIT – III

Marine Insurance – Types of Marine Policies – Conditions – Re-Insurance – Types of Losses. Various Acts to regulate the Marine Insurance Market – Marine Insurance Act- LPG-IRDA **5Hours**

### UNIT-IV

Fire Insurance – Characteristics – Types of Policies – Re-Insurance and Renewals. **4 Hours**

## **UNIT –V**

Micro Insurance – Vehicle, Burglary, Personal accident – Insurance for Weaker sections of the Society- Insurance for household articles.



***4 Hours***

### **TEXT BOOK:**

1. Elements of Insurance - Dr.Premavathy,  
Sri Vishnu Publications–Chennai Fifth 2010.

### **REFERENCE BOOKS**

- 1.Principles and Practice of Insurance - Dr.G.S.Panda, Kalyani Publishers  
New Delhi, Third Edition 2012.
2. Insurance Principles and Practice - M.N.Mishra,S.Chand & Co New Delhi,  
Third Edition 2011.
3. Principles and Practice of Insurance - Dr.P.Periasamy, Himalaya Publishing House-  
New Delhi, Second Edition 2013

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES</b> <b>FOR WOMEN</b> (Autonomous) <b>ELAYAMPALAYAM, TIRUCHENGODE</b>									
Programme	B.COM	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CMS03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	INTERNATIONAL TRADE			5	0	0	2	25	75	100
Objective	The enable the students the tools necessary to read critically and understand discussions of past and current events in the world economy									

### UNIT -I

International Business – Meaning – Definition – Features – Differences between domestic and International business.

**4 Hours**

### UNIT -II

Structure of India's Foreign trade: Composition and Direction – EXIM Bank – EXIM Policy of India.

**4Hours**

### UNIT - III

Foreign Direct Investment in the world economy – Benefits and advantages to host and home countries. Regional Economic Integration: SAARC, ASEAN, NAFTA.

**4Hours**

### UNIT -IV

International Financial Institutions – World Bank – IMF- Structure and Functions of IBRD – IFC - WTO.

**4 Hours**

### UNIT-V

Foreign Investment Institutions: Instruments - GDRs, ADRs, FIIs – Role in Indian capital market. International networks for settlements – SWIFT – CHIPS – CHAPS – FFDFIRE.



**4 Hours**

**TEXT BOOK:**

1. International Trade and Export Management - Francis Cherunilam, Himalaya Publishing House, Fifth Edition 2013.

**REFERENCE BOOKS:**

1. International Business - Hill.C.W; Competing In The Global Market Place, Irwin – Mcgraw Hill, Third Edition 2014.
2. International Marketing - Philip R.Cateora : Irwin Mcgraw Hill, Ninth Edition 2012.
3. International Business - Charles W.L,Hill,Irwin – Mcgraw Hill, Fourth Edition 2014.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Program me code	NON MAJOR ELECTIVE	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3BAN01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	SKILLS FOR EXECUTIVE EXCELLENCE			5	0	0	2	25	75	100
Objective	To enable the students to understand the Reading and communication skills, Analytical and reasoning skills, Time Management and so on.									

#### UNIT-I

Reading and communication skills - Listening skills-meaning, importance, pitfalls is listening, improving listening- listening skill/technique. **(4 Hours)**

#### UNIT-II

Analytical and reasoning skills - Group Discussions: Group – Meaning, Definitions – Characteristics – Discussions: Meaning - Importance – Values of Discussions – Role playing – Effectiveness in participation. **(4 Hours)**

#### UNIT-III

Time Management: Meaning – Definition – Importance – Merits – Elements of Effective Time management – Evaluation of time. **(4 Hours)**

#### UNIT- IV



Personality – Meaning, importance, factors affective personality, traits of personality. **(4 Hours)**

#### UNIT- V

Interpersonal Skill: Meaning, Importance, Element, Improving Interpersonal Skills. **(4 Hours)**

#### REFERENCE BOOK:

1. Personality Development (Transform Yourself)- Rajiv K Mishra, Rupa & Co-2007.
2. Soft skills (Know yourself & Know the World) – Dr.K.Alex , S.Chand-2009

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U4CMC08			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
Subject	COMPANY LAW			5	0	0	4	25	75	100
Objective	To gain knowledge about the company law.									

### UNIT:I

Introduction – Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company.. **(10 Hours)**

### UNIT:II

Formation of a company-Promotion-Memorandum of Association and its contents-Articles of Association and its contents-Certificate of incorporation and commencement of business. **(10 Hours)**

### UNIT:III

Prospectus-its contents-Statement in lieu of prospectus-Consequences of Misstatements in a prospectus-Kinds of share and Debentures. **(10 Hours)**

### UNIT:IV

Members of a Company – Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(10 Hours)**

**UNIT:V**

Winding up of a company-Types of Winding up-Consequences of Winding up.

**(10 Hours)**



**TEXT BOOK:**

1. Company Law - N.D.KapoorSultan Chand and Sons, New Delhi, Third Edition 2013

**REFERENCE BOKS:**

1. Commercial Law - M.C.Shukla,S.Chand & Co., New Delhi., fourth Edition 2011
2. Business Law - M.C.Kuchal S.Chand & Co., New Delhi., Third Edition 2013
- 3.Business Law - R.S.N.Pillai Bagavathi,S.Chand & Co., New Delhi, fifth Edition 2013



	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CMC09			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	CORPORATE ACCOUNTING II			5	0	0	5	25	75	100
Objective	To gain accounting knowledge in advanced corporate accounting									

### UNIT -I

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded).

**(12 Hours)**

### UNIT -II

Alteration of share capital - Internal Reconstruction – Liquidator’s Final Statement of accounts.

**(12 Hours)**

### UNIT - III

Bank Accounts: Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA)

**(12 Hours)**

### UNIT -IV

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance - Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method)

**(12 Hours)**

## **UNIT-V**

Accounts of Holding Companies – (Excluding Inter- Company Holdings Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded). ( 12Hours)



**NOTE: The question paper shall cover 80% Problem and 20%Theory**

### **TEXT BOOK:**

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

### **REFERENCE BOOKS:**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,  
Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,  
Margam Publications, Chennai – 17, Fifth Edition 2012.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CMC10			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	COOPERATION AND RURAL DEVELOPMENT			5	0	0	4	25	75	100
Objective	To enable the students to understand the various Cooperative Structure in India									

### UNIT- 1

Cooperative Structure – Cooperative Movement in India – Cooperative leadership Cooperative democracy- policy making and planning decision making and its implementation in Cooperatives.- Principles of Co-operation.

**(10 Hours )**

### UNIT- II

Cooperative farming – meaning – Characteristics- Types – process problems and measures – Importance of Cooperative farming in rural development. Cooperative marketing – meaning, features – structure and role of cooperative marketing – Their progress – problems – measures and prospects.

**(10 Hours )**

### UNIT- III

Cooperative Credit – need – Classification – Co-operative Education & Training- Co-operative Audit District central Cooperative banks – ( DCCs) State Cooperative bank – (Apex bank ) National Bank for Agriculture and Rural development ( NABARD) their Progress Problems and measures. Role of Cooperative Micro-Finance – Self Help Groups (SHG)

**(10 Hours )**

#### **UNIT -IV**

Cooperative Processing – Role of Cooperative processing societies in rural development – sugar cooperatives – cooperative Spinning mills – Dairy Cooperatives – fruits and vegetables Cooperatives – Their progress problems and measures. *(10 Hours )*

#### **UNIT -V**

Urban Cooperative banks – Structure, functions – Progress – Problems – measures and prospects.  
Housing Cooperatives – functions- Structure – Progress – Problems – measures and Prospects. *(10 Hours)*

#### **Text books:**

1.Mukki. H.R – Cooperation in India. Himalaya Publication, 2011, Bombay.



#### **Reference Books:**

1.Dubhashi. P.R. – “Principles and Philosophy of Cooperation”2012 – Pune

2. Kamat G.S. – “New Dimensions of Cooperative management”. Himalaya Publication,2012  
Bombay.

3.Arora R.-C – “Development of Agriculture and allied sectors”. S. Chand Co Pvt. 2011,NewDelhi.

4.Mathur. B.S. – “Cooperation in India”, sahitya Bhavan,2012, New Delhi.

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4MAA19			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	BUSINESS STATISTICS - II			5	0	0	4	25	75	100
Objective	On successful completion of this course the students should have gained knowledge about probability.									

### UNIT - I

Matrices :definition – types of matrices operations of matrices – transpose of a matrix – determinant of a matrix – inverse of a matrix – solving simultaneous linear equations – matrix inversion method – crammer’s rule (matrices of order not more than three) **(12 hours)**

### UNIT – II

Sequence And Series – Arithmetic Progression – Geometric Progression – (Simple Problems Only)Interpolation: Binomial Expansion Method – Newton’s Forward and Backward Method – Lagrange’s Method **(12 hours)**

### UNIT -III

Probability ; Definition – Addition And Multiplication Theorems – Conditional And Probability – (Simple Problem Only) **(12 hours)**

### UNIT-IV

Linear Programming Problem – Formulation Of LPP – Solution LPP – Graphical Method Simplex Method (simple problems only) **(12 hours)**

## **UNIT -V**

Transportation Problem – Initial Basic Feasible Solution – North West Corner Rule – Least Cost Method – VAM – Optimality Test – MODI Method – unbalanced transportation -problem assignment problem – Hungarian assignment problem.



**(12 hours)**

## **TEXT BOOK**

Business Statistics – P. Navaneetham – Jai Publications, Trichy,2012

## **REFERENCE BOOKS**

1. Statistical Methods – S.P. Gupta – S. Chand & Company Ltd, New Delhi – Revised Edition
2. Statistics – R.S.N Pillai & Bagavathi – S. Chand & Company Ltd, New Delhi – Reprint 2013
3. Business Mathematics And Statistics – P.R. Vital – Margham Publications,Chennai
4. Operations Research – S. Kalavathy – Vikas Publishing House, Chennai

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CMS04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	RETAIL MARKETING			5	0	0	2	25	75	100
Objective	To make students understand the various concepts of retail marketing									

### UNIT – I

Retail Marketing – Meaning – Definition – Elements of retailing – Functions of retail marketing – organized – Unorganized sector-Future retail in India **(4 Hours)**

### UNIT – II

Retailers- Types of retailers-Functions of retailers – Classification of retail institution **(4 Hours)**

### UNIT – III

Consumer behavior – Consumer goods & Industrial goods – Buyer behavior model –Factors influencing Buyer behavior - Types in Buying Behavior. **(4 Hours)**

### UNIT – IV

Grading and standardization - Retail market Segmentation – Positioning- Strategies – Targeting – PLC – New product Development process. **(4 Hours)**

### UNIT – V

Store layout – Types of layout – Basic rules for space and layout management. Pricing – objectives – Factors influencing pricing decision. **(4 Hours)**



**TEXT BOOK :**

1. Retail Management, Dr. R.K. Jain, Vayu Education of India fifth edition 2012.

**REFERENCE BOOKS :**

1. Retail Management, Swapna Pradhan, Tata Mcgraw Hill Education Private Ltd – fourth edition 2011
2. Marketing Management – Kathiresan Radha – Third edition 2012.
3. , Fundamentals of Marketing, William J. StantonMcGraw – Hill fifth edition 2010.
4. Principles of Marketing Philip Kotler, Prentie Hall second edition.2011
5. Fundamentals of Modern Marketing. Cundiff , Still and Govani, 2009.



	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U4CMS05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	RELATIONSHIP MANAGEMENT			5	0	0	2	25	75	100
Objective	To enable the student to learn the cultural influences and service quality									

### Unit I

Customers Satisfaction- customer Delight -Customer surprising – customer service-  
Customer Loyalty. **(4 Hours)**

### Unit II

Scanning environmental and cultural influences: Environmental and cultural influences on  
customer behavior. **(4Hours)**

### Unit III

Meaning & Definition of Relationship Management: Relationship Management models-  
strategies of Relationship Management **(4Hours)**

### Unit IV

Service Quality- Meaning & Definition – Characteristics, Concepts, Dimensions of Service  
Quality-Service Gap – Reasons for Service Gap **(4Hours)**



## **Unit V**

Communication styles: Three main styles. (Aggressive, passive and assertive), disagreement process, selective agreement, benefits of assertive communication.-Public relations

**(4Hours)**

### **Recommended Books**

1. Essence of Customer Relationship Management - Balasubramaniyan, K., , learn Tech press, Mumbai, Second Edition 2011.
2. Social CRM Strategies, Tools, and Technologies for Engaging Your Customers - Greenberg, Paul. CRM at the Speed of Light, McGraw Hill, Fourth Edition 2010.
3. Customer Relationship Management - Peeru Mohammed:Vikas publication, First Edition 2011.
4. Marketing: A Strategic Orientation - Grover S K, McGraw Hill Mumbai, Second Edition 2011.
5. Marketing Management - Philip Kotler:
6. Marketing Strategy -R. Saxena, S.Chand & Co. Ltd., New Delhi, 2011

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CMS06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	BUSINESS ENVIRONMENT			5	0	0	2	25	75	100
Objective	To enable the student to learn various techniques of environment analysis									

### UNIT-I

An Overview of Business Environment – Types – Internal and External, Micro and Macro – Environmental Analysis and Strategies Management – Techniques of Environmental Analysis – Steps and Approaches **4Hours**

### UNIT -II

Economic Environment – Nature and Structure of Economy – Economic Policies and Conditions – Political and Government Environment – Government and Legal Environment. **6 Hours**

### UNIT - III

Indian Economic planning – nature and scope of economic planning – significance – objectives of economic planning in India - policies ; monetary and fiscal policy.

**3 Hours**

### UNIT -IV

Environment protection – nature and scope – unemployment and consumer protection in business environment.

**3 Hours**

## **UNIT-V**



Industrial growth and policies – role of industries in economic development – structural changes in business environment – stock exchange and its functions . *4 Hours*

### **TEXT BOOK:**

1. Business Environment - Francis Cherunilam, Himalaya Publishing House –( 2006).

### **REFERENCE BOOKS**

1. Business and Society - Loknathan & Lakshmiratan, Emerald Publishers, 2010,Chennai-2,  
2.Business Environment, -K.Aswathappa Himalaya Publishing House, 2011,Delhi  
3.Business Environment Dr.S.Sankaran, , , Mangham Publication, 2012,Chennai

	<b>VIVEKANANDHA COLLEGE OF ARTS &amp; SCIENCES FOR WOMEN</b> (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4BAN02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
Subject	EVENT MANAGEMENT			5	0	0	2	25	75	100
Objective	The main aim of this course is to prepare the students to manage the event organized.									

### **OBJECTIVE: Unit –I- Introduction**

Event management- Introduction-Definition-Characteristics-Types of events- Categories of event **(4Hours)**

### **Unit –II- Planning**

Even Planning- Meaning- Features- Characteristics- Planning Process- Types- Steps in Planning. **(4Hours)**

### **Unit –III- Marketing**

Event marketing- Concept- Definition- Nature – Process-Marketing Mix- Four P’S **(4Hours)**

### **Unit –IV- Staffing**

Staffing – concept- Features- Types of staff- recruitment & selection Process –Training – Method. **(4Hours)**



## **Unit –V- Budgeting**

Event management Budget- Introduction- objectives of financial planning- detailed budget- sources of income-Sponsorship. **(4Hours)**

### **TEXT BOOK:**

1.Lynnvan Der Wagen Brenda R. Carlos Event Management Prentice Hall Second Edition 2007.

2. Anton Shone and Bryn Parry Event Management Thomson Asia Ptc. Ltd Singapore Fifth Edition 2004.

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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CMC11			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	COST ACCOUNTING			5	0	0	5	25	75	100
Objective	This course exposes the students to the basic concepts and the tools used in cost accounting									

### UNIT - I

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost and Financial Statement.

**(10Hours)**

### UNIT – II

Material Management - Material Cost – Purchase Procedure – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, Simple Average and Weighted Average method- treatment of scrap, spoilage , wastage & defectives. **(10 Hours)**

### UNIT – III

Labour cost & control – labour turn over – payroll accounting – treatment of idle time & over time – methods of wage payments |(Time Rate, Piece Rate, Taylor’s Differential Piece Rate, Merrick’s Multiple Piece Rate ) – Incentive Methods (Halsey & Rowan Plan ) – Group incentive scheme

**(10Hours)**

#### **UNIT – IV**

Overheads – Classification – Apportionment of Overheads – Methods of Absorption -  
Redistribution of Overheads – Calculation of Machine hour rate. **(10 Hours)**

#### **UNIT – V**

Job batch and contract costing (including estimated profit method) – operating costing (transport only)- process costing – treatment of normal & abnormal losses - valuation of work- in- progress – accounting for joint & by- product. **(10 Hours)**

**Note:** Distribution of marks – Problem 70% and Theory 30%

#### **TEXT BOOKS:**

1. Cost Accounting - Jain & Narang, Kalyani Publishers, Ludhiana, New Delhi, Third Edition 2011.

#### **REFERENCE BOOKS:**

1. Cost Accounting - Reddy & Hari Prasad Reddy, Margham Publication, Fifth Edition, 2012.
2. Cost Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi, Fourth Edition, 2010
3. Cost Accounting - Dr.R.Ramachandran & R.Srinivasan, Sriram Publication, Trichy, Fourth Edition 2012





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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CMC12			Period per week				MAX MARKS		
				L	T	P	C	IN	EX	Total
Subject	INCOME TAX LAW AND PRACTICE –I			5	0	0	5	25	75	100
Objective	It enables the students to know the basics of Income Tax Act and its implications.									

### UNIT-I

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.

**(10 Hours)**

### UNIT-II

Basis of Charges: Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.

**(10 Hours)**

### UNIT-III

Heads of Income - Income under salaries - Meaning, definition, Features, Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii).

**(10Hours)**

#### **UNIT-IV**

Income from House property – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24. **(10 Hours)**

#### **UNIT-V**

Profit and gains of Business or Profession - Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income. **(10 Hours)**

**Note:** Distribution of marks - Problem 70% and Theory 30%

#### **TEXT BOOK:**

Income Tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, Fifth Edition 2013.

#### **REFERENCE BOOKS**

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37, SecondEdition,2014.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, NewDelhi, Third Edition 2013.



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CMC13			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	ENTREPRENEURIAL DEVELOPMENT			5	0	0	5	25	75	100
Objective	The course aims at providing the students with a basic frame work for understanding the process of entrepreneurship and developing capabilities in creation, development and operation of entrepreneurship ventures. The students will be imparted with the necessary skills for managing and facilitating growing business ventures.									

### UNIT-I

Evolution of the concept of Entrepreneur - Characteristics, Functions & types of Entrepreneur. Entrepreneurship - Role of Entrepreneurship in Economic Development - Women Entrepreneurs – Problems of Women Entrepreneurs - Factors affecting Entrepreneurial Growth – Intrapreneur.

**(10 Hours)**

### UNIT-II

Entrepreneurial Motivation : Motivation theories, Factors of Motivation - Entrepreneurial Traits - Small Scale Industries - Role and its problems in Economic Development - Entrepreneur Development Programmes - Objectives and phases.

**(10 Hours)**

### UNIT-III

Project Identification - Project Classification - Project Selection - Project Formulation – Project Report, PERT & CPM - Project Appraisal- Methods of Project Appraisal. **(10 Hours)**

#### **UNIT-IV**

Institutional Finance to Entrepreneurs – Sources and Factors Determining Capital Structure – Commercial Banks , Financial Institutions : IDBI , IFCI , ICICI , IRBI , SFC , DICs, SIDC , SIDBI & EXIM Bank. **(10 Hours)**

#### **UNIT-V**

Institutional Support to Entrepreneurs – NSIC, SIDO, SISIs, & TCOs -Taxation benefits to Small Scale Industries – Government Support to SSEs during 5 Years plans – Industrial Sickness: Symptoms, Causes, Consequences and Corrective Measures. **(10 Hours)**

#### **TEXT BOOK :**

1. Entrepreneurial Development - S.S.Kanka , S.Chand & Company Ltd., New Delhi.Second Edition 2013

#### **REFERENCE BOOKS:**

1. Entrepreneurship and small business management - M.B.Shukla, Hitab Mahal Publication,Allahabad.Third Edition, 2010
2. Dynamics of Entrepreneurial Development & Management - Vasant Desai, Himalaya Publishing House, New Delhi,Fifth Edition,2012



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CMC14			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	E-BANKING			5	0	0	3	25	75	100
Objective	To provide the students with the latest development in the field of Banking and Financial System									

### UNIT- 1

Banking-Meaning-Definition-History of Banking- Banking System-Unit Banking-Branch Banking-Mixed Banking-Commercial Banking-Functions-Credit Creation-Money Market – Characteristics – Constituents Of Indian Money Market. **(10 Hours )**

### UNIT- II

Central banking – Functions – Credit Control Devices - RBI - Functions- Different Departments of RBI-Green Banking. **(10 Hours )**

### UNIT- III

Nationalizations Of Commercial Banks – Causes - Achievements – Pitfalls – SBI – SBI Groups – Functions - SBI And Industrial Finance – SBI Rural Finance – RRBs – Functions – Co-Operative Banks – Co-Operative Credit Structure – Achievements Of Co-Operative Banking – Challenges. **(10 Hours )**

### UNIT –IV

E-banking – meaning – benefits – internet banking services – drawbacks – mobile banking – features – drawbacks – call centre banking – features – challenges – ATM – types – features – benefits – challenges – credit cards – benefits – constraints – debit card – benefits – smart card – features – biometric cards – features – MICR cheques – benefits – cyber crime. **(10 Hours )**

#### **UNIT -V**

Electric fund transfer(EFT) – RBI guidelines – benefits of electric clearing systems – E- cheques – E- money – real time gross settlements (RGTS) – benefits to banker and customer – cheque transaction – core banking solutions (CBS) – benefits – single window concepts – features.

**(10 Hours )**

#### **Text Books:**

1. K.P.M. Sundaram And E.N. Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi
2. Shekhar & Shekhar, Banking And Financial System, Margham Publications, Chennai – 17.

#### **Reference Books:**

1. Radhaswami and Vasudevan, A Text Book Of Banking (Law , Practice And Theory Of Banking).
2. B.Santhanam, Banking And Financial System, Margham Publications, Chennai – 17.
- 3.S.K. Baral, Modern Bank Management, Skylark Publications – Delhi.



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CMC15			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	COMPUTER APPLICATIONS IN BUSINESS			5	0	0	3	25	75	100
Objective	It Is A Word Processor, meaning its main function is the writing and editing of text documents. Microsoft has developed word to be the premier word processor. The Internet, Sometimes Called Simply "The A Worldwide System Of Computer Networks. Internet is a program by using which we can contact with through mail, search the information about anything.									

### UNIT-I

Introduction to Microsoft office – ms word – creating and editing documents – menus, commands, tool and icons – formatting documents – creating tables – mail merge.

**(10 Hours)**

### UNIT –II

Ms Excel: spreadsheet overviews – menus, tools bars, icons – creating worksheet – editing and formatting - excel formulas and functions – creating a chart – data forms – data sort – data filter.

**(10 Hours)**

### UNIT –III

Ms power point: introduction – menus and commands – tools bars and icons – text and formats – art and sound making – presentation templates.

**(10 Hours)**

**UNIT –IV**

Programming languages: introduction characteristics of programming languages – data processing: introduction - file processing – data base processing – operating system: introduction – functions of operating system - classification of operating system – software :introduction – categories of software.

**(10 Hours)**

**UNIT V**

Internet : introduction – internet basics – internet access – internet protocols – WWW(world wide web) search engines – email.

**(10 Hours)**

**TEXT BOOKS**

Sanjay saxena , ms office 2000 for everyone (vikas publishing house pvt., ltd.,) unit I – chapter I, unit II – Chapter II, unit III – chapter III



Fundamentals Of Computer Science and communication engineering (Alexis Leon And Mathew leon).

**REFERENCE BOOKS**

1.V.Pral, programming language,( Prentice Hall Of India )

2.K.Kapoor, Introduction To Computer Data , (Sultan Chand And Sons)



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CME01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	HUMAN RESOURCE MANAGEMENT			5	0	0	3	25	75	100
Objective	TO understand the nature of human resource and its significance to the organization. To familiarize students with the various techniques in HRM that contribute to the over all effectiveness of an organization. To bring to the attention of the students latest trends in managing human resource in an organization.									

### UNIT- I

Human resource management – definition – objectives – functions – evolution and growth of HRM – qualities of a good HR Manager – changing roles of a HR Manager – problems and challenges of a HR Manager – differences between personnel management and HRM.

**(10 HOURS)**

### UNIT – II

Planning the human resources : definition of human resource planning – objectives – steps in human resource planning – dealing with surplus and deficient man power – job analysis – job description – job specification .

**(10 HOURS)**

### UNIT – III

Recruitment & selection: recruitment and selection – objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews.

**(10 HOURS)**

#### **UNIT – IV**

Training and development – principles of training – assessment of training needs – on the job training methods - off the job training methods – evolution of effectiveness of training programmes.

**(10 HOURS)**

#### **UNIT – V**

Performance appraisal – process – methods of performance appraisal – appraisal counseling – motivation process – theories of motivation – managing grievances and discipline.



**(10 HOURS)**

#### **TEXT BOOK**

1. Personnel Management – Tripathi ,Sultan Chand & Sons , New Delhi,2000
2. Human Resource Management – L M Prasad ,Sultan Chand & Sons ,New Delhi,2005

#### **REFERENCE BOOKS**

1. Human Resource Management – Aswathappa , Tata Mc Graw Hill Publishing Company,New Delhi, 1999
2. Human Resource Management – Davis And Werther, Tata Mc Graw Hill Publishing Company , New Delhi,2000

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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CMC16			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	MANAGEMENT ACCOUNTING			5	0	0	5	25	75	100
Objective	It enables the students to know the application of accounting techniques for Management									

### UNIT - I

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting and Financial accounting. **(10Hours)**

### UNIT – II

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. **(10Hours)**

### UNIT – III

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. **(10Hours)**

### UNIT – IV

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget. **(10 Hours)**

## **UNIT – V**

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance –Salient features of Marginal Costing and its Limitations -- P/V Ratio – Break Even Analysis and Margin of Safety.- Profit Planning - Absorption Costing. **(12 Hours)**

**Note:** Distribution of marks – Problems 70% and Theory 30%

### **TEXT BOOKS:**

1. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications, Trichy Fifth Edition 2012

### **REFERENCE BOOK:**

- 1.Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi. Fourth Edition,2014
2. Management Accounting - T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications- Chennai-17 Third Edition 2013



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CMC17			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	INCOME TAX LAW AND PRACTICE – II			5	0	0	4	25	75	100
Objective	It enables the students to know the basics of Income Tax Act and its implications									

### UNIT- I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss – Tax on Capital Gain. **(10 Hours)**

### UNIT- II

Income from Other sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from other sources. **(10 Hours)**

### UNIT -III

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(10 Hours)**

### UNIT- IV

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms. **(10 Hours)**

### UNIT -V

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions. **(10 Hours)**



**Note: Distribution of marks – Problems 80% and Theory 20%**

**TEXT BOOK:**

1. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2, Fourth Edition,2012

**REFERENCE BOOKS:**

1. Income Tax Law and Practice – Vinoth K Sinhanian, Taxman Publications, NewDelhi, Third Edition ,2013
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi, Second Edition,2014

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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CMC18			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	PRACTICAL AUDITING			5	0	0	4	25	75	100
Objective	This course aims at importing knowledge about the principles and methods of auditing and their applications									

### UNIT – I

Meaning and definition of auditing – nature and scope of auditing – accountancy and auditing, auditing and investigation – objectives of auditing – limitations of audit – advantages of audit - classification of audit – auditing standards. **(12 Hours)**

### UNIT – II

Audit programme – meaning and definition – advantages and disadvantages – audit file, audit note book, audit working papers – purposes and importance of working papers – internal check – meaning, object of internal check – features of good internal check system – auditors duty with regards to internal check system – internal check and internal audit – external audit. **(12 Hours)**

### UNIT – III

Vouching – meaning – objects – importance of vouching – meaning of voucher – vouching of cash receipts and vouching of cash payments – vouching of trading transactions. **(12Hours)**

#### **UNIT – IV**

Verification and valuation of assets and liabilities – meaning and objects of verification – verification and verification – verification and valuation of different kinds of assets and liabilities .

**(12 Hours)**

#### **UNIT - V**

The audit of limited companies – necessity of company audit - qualification and disqualification of auditors – appointment – removal – remuneration – status of auditors – rights – powers – duties and liability of auditors – auditor’s report – importance and contents- E-auditing. **(12 Hours)**

#### **TEXT BOOKS:**

1. B.N. Tendon, Sultan Chand – A Handbook Of Practical Auditing
2. B.N. Tendon, Sudharsanam, Sundharabahu – S Chand – Practical Auditing

#### **REFERENCE BOOKS:**

1. Sharma, Sahitya Bhavan, Agra – Auditing
2. Dr. N. Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr N. Premavathy, Practical Auditing (In Tamil), Sri Vishnu Publications, Chennai.





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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CMC19			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	SECRETARIAL PRACTICE			5	0	0	4	25	75	100
Objective	To impart knowledge on secretarial functions in company management									

### UNIT I

Meaning & definition of company – characteristics of company – kinds of a company- difference between private and public company formation of a company – promotion – Memorandum Of Association - Contents – Articles Of Association – Content – Difference Between Memorandum Of Association And Articles Of Association.

**(10 Hours )**

### UNIT II

Prospectus – contents – share capital – kinds – alternation – reduction – certificate of incorporation – commencement of business – dividend – legal provisions – secretarial work relation to payment of dividend – dividend warrants – interim dividend

**(10 Hours )**

### UNIT III

Modes of winding up – distinction between dissolution and winding up of a company secretarial work relating to winding up of a company – types of winding up – consequences of winding up – company secretary – appointment – types of secretary – qualification for appointment of secretary – general legal position – duties – rights – liabilities

**(10 Hours )**

#### **UNIT IV**

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings- Notice for Agenda – Quorum – Chairman – Resolution by Circulation – Procedure at Board Meetings – Minutes of the Board Meeting **(10 Hours)**

#### **UNIT V**

. Procedure at Statutory Meetings – Secretarial Work relating to Statutory Meeting – Annual General Meeting and Extra Ordinary General Meeting – Drafting of Notices and Minutes of a Company Meetings **(10 Hours )**

#### **TEXT BOOK:**

1. Secretarial Practice – K.P.M. Sundarm, Sultan Chand & Sons, New Delhi, Sixth Edition,2012.
2. Company law - N.D.Kapoor Sultan Chand And Sons, New Delhi,2010

#### **REFERENCES BOOKS :**

1. Secretarial Practice – Tandan, Sultan Chand & Sons, New Delhi , Fourth Edition2010.
2. Secretarial Practice – Sherlekar, Sultan Chand & Sons, New Delhi Fifth Edition 2010.
3. business law - M.C. Shukla, S.Chand &Co., New Delhi,2008.



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U5CME02			Period per week				MAX MARKS		
				L	T	P	C	IN	EX	Total
Subject	INSURANCE PRACTICE			5	0	0	4	25	75	100
Objective	To acquire specialized knowledge of practice relating to insurance. To know about the growth and structure of insurance of india.									

### UNIT-1

Introduction to insurance: purpose and need of insurance, insurance as a social security tool; insurance and economic development, fundamentals/principles of insurance. Contract of insurance.

**(10 hours)**

### UNIT –II

General principles and concepts of insurance insurable interest – indemnity – uberrimae fidei – proximate cause - subrogation and contribution – differentiation insurance and guarantee – insurance and wager – disclosure – moral hazards

**(10 hours)**

### UNIT- III

Life insurance – principles and practice of life assurance. Life assurance contracts, their nature and characteristics, parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and assignment practice in connection with

collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality table, present structure & growth of life insurance in India. **(10 hours)**

#### **UNIT-IV**

Fire insurance – the basic principles of fire insurance contracts. Fire policy, conditions, assignment of policy, claims. Marine insurance – general principles – insurable interest and value disclosure. Marine policy and their conditions, premium; double insurance; assignment of policy, warranties, the voyage. Loss and abandonment; partial losses and particular charges; salvages; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance.

**(10 hours)**

#### **UNIT –V**

Insurance intermediaries – agents and procedure for becoming an agent; pre-requisite for obtaining a license; duration of license; cancellation of license. Revocation of suspension/termination of agent. **(10 hours)**

#### **TEXT BOOK:**

1. Insurance Law And Practice- Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N. Srinivasan – Principles Of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

#### **REFERENCE BOOK:**

1. Dr. Avatar Singh - Law Of Insurance , Universal Publication Pvt. Limited, first edition 2013
2. George E. Rejda – principles Of Risk Management And Insurance, Vidhi Publication Private Limited. First Edition, 2014.



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U5CMPR01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
Subject	COMMERCE PRACTICAL			5	0	0	4	25	75	100
Objective	It enables the students to learn the practical knowledge about overall commerce transactions									

### UNIT-I

Preparation of invoice, receipts, voucher, delivery challan, entry pass and gate pass - Debit and credit notes - Transaction from the receipts – vouchers - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms. **(12 Hours)**

### UNIT-II

Drawings, Endorsing and Crossing of Cheques - Bills of exchange and promissory notes – Filling up of pay in slips - Application and preparation of demand drafts - Account opening form for SB account and Current account – Fixed Deposit account, FD Receipts - Entries in the pass book. **(12 Hours)**

### UNIT-III

Filling up of application forms for admission to co-operative societies - Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(12 Hours)**

### UNIT-IV

Preparation of agenda and minutes of general body and board of directors meetings - Using bin cards and inventories. – Statement of cost sheets. Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts - Procedure for lapsed policy and procedure for settling account while the insured is alive or dead. **(12 Hours)**

#### **UNIT-V**

Preparation of audit programs and audit report - Preparation of an advertisement copy, collection of advertisement in dailies and journal for Durable and Non- Durable goods – Advertising for service and automobile industries - Filling up Income Tax Returns and Applications for Permanent Account Number. **(12 Hours)**

**Note:** Distribution of marks – Practical 75% and Record note book 25%

**QUESTION PAPER PATTERN**  
**(For Theory & Problem oriented subjects)**

Time: 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All the Questions

(From each unit two questions)

PART – B (5 x 5 = 25 Marks)

Answer All Questions (Either or Type)

(From each unit one question)

PART – C (3 x 10 = 30 Marks)

Answer Any Three out of Five Questions

(From each unit one question)