

VIVEKANANDHA
COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM , TIRUCHENGODE

B.Com with Computer Applications

(Candidates Admitted from 2014-2015 onwards)

REGULATIONS

I. SCOPE OF THE COURSE

B.Com (Computer Applications) 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 an 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

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. 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.
- The Course of study for the B.Com with computer applications Degree shall consist of 6 hours of teaching for each subject per week.

VI. CONTINUOUS INTERNAL ASSESSMENT

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

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

PASSING MINIMUM EXTERNAL

In the University Examinations, the passing minimum shall be 40 % out of 75 Marks. (30 Marks)

VII. ELIGIBILITY FOR EXAMINATIONS

A candidate will be permitted to appear for the University Examinations 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) 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 has have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the university examination 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 2015-16. Thereafter, they will be permitted to appear for the examination only under the regulations then in force.

COURSE PATTERN B.COM. (CA)

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
	14U1CCC01	Core-1	Financial Accounting - 1	5	4	25	75	100
	14U1CCC02	Core-2	Business correspondence	5	4	25	75	100
	14U1CCA01	Allied – 1	Introduction to Computer & its applications in business	6	4	25	75	100
	14U1ES01	Value Education	Yoga	2	2	25	75	100
Total				30	20	150	450	600
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
	14U2CCC03	Core – 3	Financial Accounting – II	5	4	25	75	100
	14U2CCA02	Allied – 2	MS Office & Tally	6	4	25	75	100
	14U2CCAP01	Practical – 1	Computer Practical – I (MS Office & Tally)	5	4	25	75	100
	14U2VE01	Value Education	Environmental Studies	2	2	25	75	100
Total				30	20	150	450	600
III	14U3CCC04	Core – 4	Business Law	5	4	25	75	100
	14U3CCC05	Core – 5	Corporate Accounting – I	6	5	25	75	100
	14U3CCC06	Core – 6	Database Management System	5	4	25	75	100
	14U3MAA09	Allied – 3	Business Statistics – I	6	4	25	75	100
	14U3CCS01	SBEC	Financial Services	2	2	25	75	100
	14U3CCS02	SBEC	Marketing of Insurance	2	2	25	75	100
	14U3CCS03	SBEC	International Trade	2	2	25	75	100
	14U3CAN01	NMEC	Skills for Executive Excellence	2	2	25	75	100
Total				30	25	200	600	800
IV	14U4CCC07	Core – 7	Corporate Accounting – II	6	5	25	75	100
	14U4CCC08	Core -8	E-Commerce	5	4	25	75	100
	14U4CCAP02	Practical – II	Computer Practical – II (ORACLE)	5	4	25	75	100
	14U4MAA14	Allied – 4	Business Statistics – II	6	4	25	75	100
	14U4CCS04	SBEC	Modern Marketing	2	2	25	75	100
	14U4CCS05	SBEC	Relationship Management	2	2	25	75	100
	14U4CCS06	SBEC	Business Environment	2	2	25	75	100
	14U4CANO2	NMEC	Event Management	2	2	25	75	100
Total				30	25	200	600	800

Sem	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mark	Ext. Mark	Total Mark	
V	14U5CCC09	Core – 9	Cost Accounting	5	5	25	75	100	
	14U5CCC10	Core – 10	Income Tax Law & Practice - 1	5	5	25	75	100	
	14U5CCC11	Core – 11	Entrepreneurial Development	5	5	25	75	100	
	14U5CCC12	Core – 12	E-Banking	5	3	25	75	100	
	14U5CCC13	Core-13	Software Development	5	3	25	75	100	
	14U3CCE01	Elective-I	Human Resource Management	5	3	25	75	100	
	Total				30	24	150	450	600
VI	14U6CCC14	Core – 14	Management Accounting	5	5	25	75	100	
	14U6CCC15	Core – 15	Income Tax Law & Practice II	5	5	25	75	100	
	14U6CCC16	Core – 16	Company Law & secretarial practice	5	4	25	75	100	
	14U6CCC17	Core-17	Practical Auditing	5	4	25	75	100	
	14U6CCE03	Elective II	Insurance Practice	5	4	25	75	100	
	14U6CCPR01 11U6EX01	Practical -III	Commerce Practical EXTENSION	5	3 1	25	75	100	
	Total				30	26	150	450	600
	GRAND TOTAL				180	140	1000	3000	4000

GROUP A



14U3CCE01 Human resource management

14U3CCE02 Cooperation and Rural Development

GROUP B

14U3CCE03 Insurance Practice

14U3CCE04 Strategic management

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14U1CCC01			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									

Subject code: 14U1CCC01 Semester: I Credit : 4 Hours :60
B.Com (CA)
FINANCIAL ACCOUNTING – I

Objectives:

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. **12 Hours**

UNIT—II

Final Accounts for Sole Trading concern — Bill of Exchange **12 Hours**

UNIT - III

Average Due Date — Account Current — Bank Reconciliation Statement. **12 Hours**

UNIT-IV

Single Entry System –Statement of Affairs- conversion method. **12 Hours**

UNIT-V

Consignment Account - Joint Venture Account

12Hours

CONTENT BEYOND THE SYLLABUS

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

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.

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 2014.
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.



VIVEKANANDHA COLLEGE OF ARTS & SCIENCES
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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14U1CCC02			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 learn about the fundamental principles of accountancy									

Subject code: 14U1CCC02

Semester: I

Credit: 4

Hours :50

B.Com (CA)

BUSINESS CORRESPONDENCE

Objectives:

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

10Hours

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

CONTENT BEYOND THE SYLLABUS



1. Facing Today's Communication Challenges
2. Writing for Business Audiences
3. Improving Writing Techniques

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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	14U1CCA01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INTRODUCTION TO COMPUTER & ITS APPLICATIONS IN BUSINESS			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U1CCA01 Semester: I Credit: 4 Hours :60

B.Com (CA)

INTRODUCTION TO COMPUTER & ITS APPLICATIONS IN BUSINESS

Objectives:

To Enable the Students to know about the principles, objectives and importance of communication in commerce and trade

UNIT-1

Introduction To Computers - Types Of Computers – Characteristics Of Computers – Classifications Of Computers - Anatomy Of Digital Computers – Number System. **(12 hours)**

UNIT-2

Memory Units – Input Devices – Output Devices – Auxillary Storage Devices. **(12 hours)**

UNIT-3

Software – Programming Languages – Data Processing – Operating Systems. **(12 hours)**

UNIT-4

Electronic Spread Sheet – Internet : Introduction – Internet Basis – Internet Access - Internet Protocols – URL – WWW – Search Engines – Email. **(12 hours)**



UNIT-5

Business Information System – Electronic Commerce : E-Commerce System Architecture – Digital Signature - Payment Schemes In E-Commerce – E-Cheque Payment In E-Commerce – Cash Transactions In E-Commerce – EDI. **(12 hours)**

TEXT BOOK

1.Fundamentals Of Computer Science And Communication Engineering (Unit I-IV) Alexis Leon And Mathew Leon, Leon Tech Word.

2.Introduction To Information Technology (Unit-V) V. Rajaraman, PHI Learning Private Limited(2009).

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
	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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	14U2CCC03			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 enable the Students to learn about the fundamental principles of accountancy									

Subject code : 14U2CCC03 Semester : II Credit : 4 Hours :60
B.Com (CA)
FINANCIAL ACCOUNTING – II

Objectives:

To Gain A Knowledge Of Accounting In General And To Understand The System Of Financial Accounting.

UNIT-I

Depreciation-Concept- Methods – Straight Line Method – Diminishing Balance Method –Annuity-Sinking Fund-Provisions & Reserves. **12 Hours**

UNIT-II

Accounts Of Non –Profit Organisation – Receipt &Payment Account - Income &Expenditure Account-Balance Sheet. **12 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. **12 Hours**

UNIT-V

Partnership Accounts II – Dissolution – Insolvency Of A Partner – Rule Garner Vs Murray)

12 Hours

CONTENT BEYOND THE SYLLABUS

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

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.

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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U2CCA02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MS-OFFICE & TALLY			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U2CCA02

Semester: II

Credit: 4

Hours : 50

B.Com(CA)

MS-OFFICE & TALLY

Objectives:

To Gain A Comprehensive Knowledge On All Aspects Of Law As Applied To Business

UNIT-1

Introduction To Microsoft Office – Ms Word- Creating And Editing Documents- Menus, Commants, Toolbars And Icons- Formatting Document – Creating Tables. **10 hours**

UNIT-2

Ms Excel: Spreadsheet Overview – Menus, Toolbars, Icons – Creating Worksheet –Editing And Formatting- Excel Formulas And Functions- Creating A Chart Data Forms , Sort, Filter. **10 hours**

UNIT-3

Introduction To Tally – Company Creation –Alter- Display- Accounts Info-Ledger Creation-Voucher Creation- Bank Reconciliation Statement – Bill Wise Details- Cost Centre And Cost Category – Multi Currency – Interest Calculation – Budgets And Credit Limits – Day Book. **11 hours**

UNIT-4



Inventory Info – Stock Group- Stock Category – Stock Item – Unit Of Measures – Godown – Inventory Vouchers – Re-Order Level And Status- Batch Wise Details – Bill Of Material. **9 hours**

UNIT-5

Statutory And Taxation – Value Added Tax(VAT) – Tax Deducted At Source (TDS) – Tax Collected At Source (TCS) – Service Tax – Security Control And Tally Audit – Export And Import – Backup And Restore – Open Database Connectivity. **10 hours**

TEXT BOOK

1. MS OFFICE 2000 For Ever One – Vikas Publishing House Pvt. Ltd., Sanjay Saxena ,2010
2. Tally 9.0 – A Complete Reference – Tally Solutions (P) Limited , 2010

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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 CA	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	14U3CCC04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS LAW			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCC04

Semester: III

Credit: 4

Hours : 50

**B.Com(CA)
BUSINESS LAW**

Objectives:

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)

CONTENT BEYOND THE SYLLABUS

1. Laws Of Patents, Copyrights, And Trademarks.
2. Consumer Credit Protection Act
3. Define and compare liens, licenses, easements, and eminent domain.

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.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CCC05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING – I			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCC05 Semester: III Credit: 5 Hours : 60

B.Com (CA)

CORPORATE ACCOUNTING – I

Objectives:

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 **(12Hours)**

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 **(12Hours)**

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)**

CONTENT BEYOND THE SYLLABUS

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CCC06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	DATABASE MANAGEMENT SYSTEM			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCC06 Semester : III Credit : 4 Hours :50

B.COM (CA)

DATABASE MANAGEMENT SYSTEM

Database Management System Is Considered As A Computerized Record Keeping System. However DBMS Is A Collection Of Programs, Which Are Used To Define , Create And Maintain Databases. Basically , DBMS Is A General Purpose Software Package Whose Overall Purpose Is To Maintain Information And To Make That Information Available On Demand.

UNIT-1

Introduction: Database System Purpose – View Of Data – Data Models – Database Language – Transaction Management – Storage Management – Database Administrators – Database Uses – System Architecture.

UNIT-2

E-R Model: Basic Concepts – Mapping Constraints – E-R Diagram – Weak Entity Sets. **Relational Model:** Structure Of Relational Database – Relational Algebra: Fundamental Operations – Select Operations – Project Operations – Union Operations – Set Difference Operations – Rename Operations.

UNIT-3

SQL: Basic Structure – Set Operations – Aggregate Functions – Null Values – Nested Sub Queries – Views- Modification Of Database – Joined Relations – Data Definitions Language . **Integrity Constraints:** Assertions- Triggers

UNIT-4

Transaction: Transaction Concept – Transaction State – Concurrent Execution – Serializability – Recoverability. **Concurrency Control:** Lock Based Protocols - Graph Based Protocols.

UNIT-5

Database System Architectures: Centralized Systems – Client - Server Systems – Distributed Systems – Network Types – Local Area Networks – Wide Area Networks.

TEXT BOOK

A.Silbescatz, N.F.Korth, S.Sudharshan,” Database System Concepts “ , 3rd Edition-Mcgraw Hill Higher Education, International Edition 2002.

REFERENCE BOOK

1. Raghu Ramakrishna And Johannes Gehrke, “Database Management System”, Mcgraw Hill, 2000.
2. Alexis Leon, Mathews Leon, :” Essentials Of Database Management Systems”, Vijay Nicole Imprints PVT LTD , 2006.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3MAA12			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS STATISTICS-I			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3MAA12 Semester : III Credit : 4 Hours :60

B.COM (CA)

BUSINESS STATISTICS-I

Objective: To Enable The Students To Gain Knowledge Of Business Statistics

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. **12 hours**

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. **12 hours**

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. **12 hours**

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. **12 hours**

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. **12 hours**

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.
3. Business Mathematics And Statistics- P.R. Vittal-P Margham Publications, Chennai



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CCS01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL SERVICES			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCS01 Semester : III Credit : 2 Hours :20

B.COM (CA)

FINANCIAL SERVICES

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

CONTENT BEYOND THE SYLLABUS

1. Describe the general structure of various financial markets.
2. Use financial derivatives as hedging instruments.
3. Build a diversified portfolio and assess portfolio performance.

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.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U4CCS02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MARKETING OF INSURANCE			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject Code: 14U4CCS02 Semester : III Credit : 2 Hours :20

B.COM

MARKETING OF INSURANCE

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. **4 Hours**

UNIT –II

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

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
5 Hours

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

CONTENT BEYOND THE SYLLABUS

1. Breaches Of Utmost Good Faith
2. Personal Accident Insurance
3. Motor Insurance

TEXT BOOK:

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



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	14U3CCS03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL TRADE			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCS03 Semester : III Credit : 2 Hours : 20

**B.COM (CA)
INTERNATIONAL TRADE**

UNIT -I

International Business – Meaning – Definition – Features – Differences between domestic and International business. **4Hours**

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

CONTENT BEYOND THE SYLLABUS



1. Classical theory of trade
2. Consequences for international division of labour
3. Trade and wages

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.

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Programme	B.COM CA	Programme code	Core-1	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	4	25	75	100
Objective	To enable the Students to understand the reading and communication skills, analytical and reasoning skills, time management and so on.									

Subject code: 14U3BAN01 Semester: III Credit : 2 Hours :20

**B.COM (CA)
SKILLS FOR EXECUTIVE EXCELLENCE**

UNIT-1

Reading And Communication Skills – Listening Skills – Meaning, Importance , Pitfalls Is Listening, Improving Listening – Listening Skills /Techniques . **4 hours**

UNIT-2

Analytical And Reasoning Skills – Group Discussions : Group – Meaning , Definition – Characteristics – Discussions : Meaning – Importance – Values Of Discussions – Role Playing – Effectiveness In Participation. **4 hours**

UNIT-3

Time Management : Meaning – Definition – Importance – Merits – Elements Of Effective Time Management – Evaluation Of Time. **4 hours**

UNIT-4

Personality – Meaning, Importance, Factors Affective Personality, Traits Of Personality.
4 hours

UNIT-5

Interpersonal Skill: Meaning, Importance, Elements, 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.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CCC07			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING II			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U4CCC07 Semester: IV Credit : 5 Hours :60

**B.COM (CA)
CORPORATE ACCOUNTING II**

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**

CONTENT BEYOND THE SYLLABUS

- 1.An overview of Indian Accounting Standards
- 2.Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
- 3.Contingencies & Events occurring after Balance Sheet Date

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.

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Programme	B.COM CA	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		IV				
Course Code	14U4CCC08			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	E-COMMERCE			5	0	0	4	25	75	100
Objective	Business needs – greater reach, expanding customer base, be ahead of your competitors and diversify (in time and if needed). E-commerce means business over internet, in the most of terms.									

Subject code : 14U4CCC08 Semester : IV Credit : 4 Hours : 50
B.COM (CA)
E-COMMERCE

UNIT-1

History of e-commerce : emergence of the internet : commercial use of internet – growth of the internet- origins of the web- advantages of the e-commerce – disadvantages of e-commerce – the information technology ACT 2000.

Business models for e-commerce : B2B , B2C ,C2C ,C2B E-business model: brokerage model : characteristics – advantage of the brokerage model – price discovery mechanisms .

10 hours

UNIT-2

Enabling technologies of the world wide web: internet client server applications : telnet – FTP – chat on the web- IRC-ICQ-MIME. Networks and internet : internet protocol suite – IP address system – domain name - URLs – defining URLs-IPBs –TCP.internet service provider(ISP): architecture of public access provide –NAPs and ISPs – terms related to ISPs – broadband technologies – types of broad band technologies.

10 hours

UNIT-3

E-marketing: traditional marketing- identifying web presence goals – achieving web presence goals- uniqueness of the website adhesion: content, Format and access – maintaining a website – metrics defining internet units of measurement. E-advertising: Means of advertising – conduction online market research- market segmentation- data mining & market research.

10 hours

UNIT-4

E-Security: Security on the internet- network and security risks- how are sites hacked?- security incidents on the internet- security and E-mail- network and web based security. Business risk management issues: The firewall concept- firewall components- benefits of an internet firewall- secure physical infrastructure. E-Payment system: classification of new payment system- digital signature.

10 hours

UNIT-5

Information system for mobile commerce: Mobile commerce- Wireless application- wireless spectrum-technologies for mobile commerce – wireless technologies-legal and ethical issues: Computer as targets for crime-privacy is at risk in the internet age- cookies and privacy- phishing- copyright- internet gambling-Threats to children.



10 hours

TEXT BOOK

E-commerce an indian perspective P.T Joseph, S.J., PHI 3rd edition

REFERENCE BOOK

E-commerce: An introduction by Diane Cabell et al, 2001

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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 -111

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



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CCS04			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MODERN MARKETING			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code : 14U4CCS04 Semester : IV Credit : 2 Hours : 20

**B.COM (CA)
MODERN MARKETING**

Objective : To enable the students to have a strong knowledge base in Marketing.

UNIT I

Marketing – Meaning – Definition of market and marketing- Nature and Scope – Modern Marketing Concept Importance of marketing –Modern Marketing concept- Marketing Environment –E-marketing –Telemarketing- -Multilevel Marketing **(4 Hour)**

UNIT II

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing **(4 Hours)**

UNIT III

Consumer Behaviour –Need for studying consumer behaviour- Business Process-Factors influencing consumer behavior. **(4 Hours)**

UNIT IV

Marketing Mix – Product mix – New Product Development –Product life cycle –Pricing strategies –Channels of distribution –Middlemen- Functions of middlemen **(4 Hours)**

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – online Marketing- MLM-Net work market-Rural Marketing. **(4 Hours)**

CONTENT BEYOND THE SYLLABUS

1. Understand concepts related to STP, product attributes, and pricing strategies prevalent in domestic and international scenario.
2. Study various tools and techniques of promoting the products in ethical manner.
3. Understand emerging concepts of marketing in the emerging global markets

TEXT BOOK

Fundamentals of Marketing - William J. Stanton, McGraw – Hill, Third Edition 2011.

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.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CCS05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	RELATIONSHIP MANAGEMENT			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U4CCS05 Semester: IV Credit: 2 Hours : 20

B.Com (CA)

RELATIONSHIP MANAGEMENT

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-Dimensions of Service Quality -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)**

CONTENT BEYOND THE SYLLABUS

1. Proven management the techniques
2. Management challenges Profitability,
3. Productivity and performance.

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



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	14U4CCS06			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ENVIRONMENT			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U4CCS06

Semester : IV

Credit : 2

Hours :20

B.COM (CA)

BUSINESS ENVIRONMENT

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. **6Hours**

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

CONTENT BEYOND THE SYLLABUS

1. International environment with focus on their impact of business.
2. Macro Economic Policies
3. Micro And Macro Economic

TEXT BOOK:

1. Business Environment - Francis Cherunilam, Himalaya Publishing House, New Delhi, Third Edition 2011

REFERENCE BOOKS

1. Business and Society - Loknathan & Lakshmiratan, Emerald Publishers, Chennai-2, 2009, Second Edition 2012
2. Business Environment, -K.Aswathappa, Himalaya Publishing House, Delhi, Third Edition 2011.
3. Business Environment Dr.S.Sankaran, Mangham Publication, Chennai, Sixth Edition 2013.



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Programme	B.COM	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4CAN02			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.									

Subject code: 15U4CAN02

Semester : IV

Credit : 2

Hours :20

**B.COM (CA)
EVENT MANAGEMENT**

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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CCC09			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	COST ACCOUNTING			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U5CCC09

Semester: V

Credit: 4

Hours: 50

B.COM(CA)

COST ACCOUNTING

Objectives:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

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, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives (12 Hours)

UNIT – III

Labour Costing & 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 (15Hours)

UNIT – IV

Overheads – Classification – Allocation and 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-products (13 Hours)

CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.



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

TEXT BOOK

Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CCC10			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INCOME TAX LAW & PRACTICE -1			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U5CCC10

Semester: V

Credit: 4

Hours: 50

B.COM (CA)

INCOME TAX LAW & PRACTICE -1

Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

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 from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity – Pension - Leave encashment – Deduction u/s 16(i) (ii). **(14Hours)**

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. **(12 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 **(14 Hours)**

Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

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

TEXT BOOK:

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, NewDelhi, 2013.



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CCC11			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ENTREPRENEURIAL DEVELOPMENT			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U5CCC11

Semester: V

Credit: 4

Hours: 50

B.COM (CA)

ENTREPRENEURIAL DEVELOPMENT

Objectives:

1. To familiarize students with the requisites needed for being a successful entrepreneur.
2. To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.
3. To make awareness about the Financial Institutions

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 – economic, non-economic & governmental – Intrapreneur. **(12 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. Entrepreneurial Competencies – meaning traits, major competencies, developing competencies. **(12 Hours)**

UNIT-III

Project Identification - Project Classification - Project Selection - Project Formulation - Financing of projects - Project Report - content and significance – Planning Commission's guidelines for formulating project reports - PERT & CPM - Project Appraisal- Methods of Project Appraisal. **(12Hours)**

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. **(12 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. **(12 Hours)**

Content beyond the Syllabus

1. Educational systems that support entrepreneurial mindsets
2. Inclusive Economic Growth
3. Marketing and Networking in SMEs

TEXT BOOK :

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

REFERENCE BOOKS:

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



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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CCC12			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	E-BANKING			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U5CCC12

Semester: V

Credit: 4

Hours: 50

B.COM (CA)

E-BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

UNIT-I

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 – Cooperative 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

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. **(10 Hours)**

Content beyond the Syllabus



- 1.Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

TEXT BOOK :

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 CA	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	14U3CCE01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	HUMAN RESOURCE MANAGEMENT			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U3CCE01

Semester: V

Credit: 4

Hours: 50

B.COM(CA)

HUMAN RESOURCE MANAGEMENT

Objectives:

1. To understand the nature of human resources and its significance to the organization
2. To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
3. To bring to the attention of the students the latest trends in managing human resources 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: Definitions of human resource planning – objectives – steps in human resources 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 & Development – principles of training – assessment of training needs – on the job training methods - off the job training methods – evaluation 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)**

Content beyond the Syllabus



1. Loyalty management
2. Employment law
3. Corporate Responsibility and Governance

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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5CCC13			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	SOFTWARE DEVELOPMENT			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject Code: 14U5CCC13

Semester: V

Credit: 4

Hours: 50

B.COM (CA)

SOFTWARE DEVELOPMENT

OBJECTIVES

VISUAL BASIC Is Also A Visual And Event – Driven Programming Language . These Are The Main Divergence From The Old Basic. In Basic , Programming Is Done In A Text- Only Environment And The Program Is Executed Sequentially. In VB6, Programming Is Done In Graphical Environment .

UNIT-1

Welcome To Visual Basic- What Is Visual Basic- Feature Of Visual Basic- Developing An Application. Creating An Application: Objective- What Does Visual Basic 6 Have To Create Applications – OLE- Form Layout Window. Forms And Controls : Objectives – The From – Working With A Control- Opening The Code Window. **(10 hours)**

UNIT-2

Variables In Visual Basic : Objectives – What Is Variable – Declaring Variable – Data Types – The Null Value – Error Value – Empty Value – Scope Of Variable – Module Level Variable – Declaring variable – constant – creating your own constant – scope of the constant. Writing code in visual basic – objectives – the code window – the anatomy of procedure – editing features. Working with files – objectives – visual basic file system controls. **(10 hours)**

UNIT-3

Menus :Objectives – Building The User Interface. Multiple Document Interface Application – Why MDI Forms – Features Of An MDI Form – Loading MDI Forms And Child Forms. **(10 hours)**

UNIT-4

Working With The Data Control : The Data Control- The Bound Control – Caution –Coding. Data Access Objects: The JET Database Engine – Functions Of The JET Database Engine –SQL – The DAO Objects Model – Why ADO- Establishing A Reference. **(10 hours)**

UNIT-5

Crystal And Data Reports : Crystal Reports – Data Reports – Distributing Your Application. Active X: Objective – What Is Active X –Why Active X . Active X And Web Pages : Objectives – Active X And Internet. Active X Documents. **(10 hours)**

TEXT BOOK



1. Mohammed. Azam, Programming With Visual Basic 6.0- VIKAS Publishing House Pvt. Ltd., Year Of Publication 2010.(Chapter-1,2,3,4,5,6,7,8,12,13,15,16,18,19)

REFERENCE BOOK

1. “Mastering Visual Basic 6 “ Evangelus Petroustos BPB Puhlnata.
2. GRAY CORNELL, “VISUAL BASIC 6 From The GROUND UP”, Tata Mcgraw Hill Edition, 1999

CONTENT BEYOND THE SYLLABUS

1. Visual Basic Built-In Functions
2. Menu Editors

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Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CCC14			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MANAGEMENT ACCOUNTING			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject Code: 14U6CCC14

Semester: VI

Credit: 5

Hours: 50

B.COM (CA)

MANAGEMENT ACCOUNTING

Objectives:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

UNIT - I

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

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. **(10 Hours)**

UNIT – IV

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

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

Content beyond the Syllabus



1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

TEXT BOOKS:

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.

REFERENCE BOOK:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	11U6CCC15			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	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 11U6CCC15

Semester: VI

Credit: 5

Hours: 50

B.COM (CA)**INCOME TAX LAW AND PRACTICE – II****Objectives:**

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

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 (Sec 45).

(10Hours)

UNIT- II

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

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 70% and Theory 30%

Content beyond the Syllabus



1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

TEXT BOOK:

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

REFERENCE BOOKS:

1. Income Tax Law and Practice – Vinoth K Sinhania, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CCC16			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	COMPANY LAW & SECRETARIAL PRACTICE			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U6CCC16

Semester: VI

Credit: 4

Hours: 50

B.COM (CA)

COMPANY LAW & SECRETARIAL PRACTICE

Objectives:

1. To gain knowledge on the official affairs of the company
2. To know about the proceedings of the meetings.

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 – Alteration –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)

Content beyond the Syllabus



1. Delisting of Small Companies
2. Guidelines for FDI in E-Commerce
3. International Company Registration

TEXT BOOK:

1. Secretarial Practice – K.P.M. Sundarm, Sultan Chand & Sons, New Delhi-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-2010.
2. Secretarial Practice – Sherlekar, Sultan Chand & Sons, New Delhi-2010.
3. Business Law –M.C.Shukla, S.Chand&co.,New Delhi, 2008.

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Programme	B.COM CA	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		VI				
Course Code	14U6CCC17			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRACTICAL AUDITING			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject code: 14U6CCC17

Semester: VI

Credit: 4

Hours: 60

**B.COM(CA)
PRACTICAL AUDITING**

Objectives:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards
3. To access the reports properly

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. **(12Hours)**

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 **(12Hours)**

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 – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities. (12Hours)

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. (12Hours)

Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing

TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, 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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CCE03			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INSURANCE PRACTICE			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject Code: 14U6CCE03

Semester: VI

Credit: 4

Hours: 50

B.COM (CA)

INSURANCE PRACTICE

Objectives:

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

UNIT-I

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.
(10Hours)

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; salvage; 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)

Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

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 BOOKS:

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 CA	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	14U6CCPR01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	COMMERCE PRACTICAL			5	0	0	4	25	75	100
Objective	To enable the Students to learn about the fundamental principles of accountancy									

Subject Code: 14U6CCPR01

Semester: VI

Credit: 4

Hours: 50

B.COM (CA)

COMMERCE PRACTICAL

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

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. **(10 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 **(10 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. Online Applications - Railway Reservation – NEFT Transfer – Debit and Credit cards **(10 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.

(10 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 – E-filing.

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(10 Hours)

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

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

