

VIVEKANANDHA
COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE
B.Com (Banking & Insurance)
(Candidates admitted from 2016-2017 onwards)
REGULATIONS

I. SCOPE OF THE COURSE

B.Com (Banking & Insurance) 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 (Banking & Insurance) (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 (Banking & Insurance)-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 - 5 Marks
2. Model - 10 Marks
3. Assignment - 5 Marks
4. Attendance - 5Marks

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
75% - 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 2015-15 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2015-15 and thereafter.

XII. TRANSITORY PROVISIONS.

Candidates who have undergone the UG Course of study before 2015-15 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.

XIII) COMMERCE PRACTICALS

Continuous Internal Assessment (CIA) Scheme-

S.No	Component	Marks	Procedure
1.	Attendance	10	As given in the next table
2.	Observation Note	10	Decided by the faculty in charge of the course and will be intimated at the beginning of the semester
3.	Test and Model Exam	20	Max: 75 marks; Duration: 3 hrs

Attendance Mark Scheme for Practical Courses

Attendance Percentage	Marks
75-80	2
81-85	4
86-90	6
91-95	8
96-100	10

Marks Allotted

Internal 40 Marks

External 60 Marks (Practical Exam)

COURSE PATTERN B.COM (BANKING & INSURANCE)

Se m	Subject Code	Course	Subject Title	Hrs /Week	Cre dits	Int. Mar k	Ext. Mar k	Tota l Mar k
I	15U1LT01	Languages	Tamil or anyone of the modern or Classical Language – I	6	3	25	75	100
	15U1LE01	Languages	English I	6	3	25	75	100
	15U1BIC01	Core-1	Principles of Accountancy– I	5	4	25	75	100
	15U1BIC02	Core-2	Business correspondence	5	4	25	75	100
	15U1BIA01	Allied – 1	Business Economics	6	4	25	75	100
	15U1VE01	Value Based Education	Yoga	2	2	25	75	100
	Total			30	20	150	450	600
II	15U2LT02	Languages	Tamil or anyone of the modern or Classical Language – II	6	3	25	75	100
	15U2LE02	Languages	English II	6	3	25	75	100
	15U2BIC03	Core – 3	Principles of Accountancy – II	5	4	25	75	100
	15U2BIC04	Core– 4	Indian Banking System	5	4	25	75	100
	15U2BIA02	Allied -2	Business Organization and Management	6	4	25	75	100
	15U2ES01	Value Based Education	Environmental Studies	2	2	25	75	100
	Total			30	20	150	450	600
III	15U3BIC05	Core – 5	Business Law	5	4	25	75	100
	15U3BIC06	Core – 6	Corporate Accounting – I	6	5	25	75	100
	15U3BIC07	Core – 7	Innovative Banking Practices	5	4	25	75	100
	15U3MAA12	Allied – 3	Business Statistics – I	6	4	25	75	100
	15U3BIS01	SBEC	Business Regulatory Framework	2	2	25	75	100
	15U3BIS02	SBEC	International Trade	2	2	25	75	100
	15U3BIS03	SBEC	Merchant Banking	2	2	25	75	100
	15U3BAN01	NMEC	Skill for Executive Excellence	2	2	25	75	100
	Total			30	25	150	450	800

IV	15U4BIC08	Core – 8	Company Law	5	4	25	75	100
	15U4BIC09	Core – 9	Corporate Accounting – Ii	6	5	25	75	100
	15U4BIC10	Core -10	Capital Market.	5	4	25	75	100
	15U4MAA19	Allied – 4	Business Statistics – Ii	6	4	25	75	100
	15U4BIS04	SBEC	Retail marketing.	2	2	25	75	100
	15U4BIS05	SBEC	Relationship Management	2	2	25	75	100
	15U4BIS06	SBEC	Business Environment	2	2	25	75	100
	15U4BAN02	NMEC	Event Management	2	2	25	75	100
	Total			30	25	150	450	800
V	15U5BIC11	Core –11	Cost Accounting	5	5	25	75	100
	15U5BIC12	Core – 12	Income Tax Law & Practice -I	5	5	25	75	100
	15U5BIC13	Core – 13	Entrepreneurial Development.	5	3	25	75	100
	15U5BIC14	Core – 14	Commercial Bank Management	5	4	25	75	100
	15U5BIC15	Core-15	Principles of Insurances	5	3	25	75	100
	15U5BIE01	Elective I	Human Resource Management	5	4	25	75	100
	Total			30	24	125	375	600
VI	15U6BIC16	Core – 16	Management Accounting	5	5	25	75	100
	15U6BIC17	Core – 17	Income Tax Law & Practice II	5	4	25	75	100
	15U6BIC18	Core-18	Practical Auditing	5	4	25	75	100
	15U6BIC19	Core -19	Insurance Practice	5	4	25	75	100
	15U6BIE03	Elective II	Financial Management	5	4	25	75	100
	15U6BIPR01	Practical -I	Commerce Practical	5	4	25	75	100
			EXTENSION		1			
	Total			30	26	125	375	500
	GRAND TOTAL			180	150	850	2550	4000

GROUP A

15U5BIE01

Human Resource Management

15U5BIE02

Industrial Relationship Management



GROUP B

15U5BIE03

Financial Management

15U5BIE04

Strategic Management

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	15U1BIC01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF ACCOUNTANCY-I			5	0	0	4	25	75	100
Objective	To gain comprehensive understanding of all aspects relating to external financial reporting practices and acquire reasonable knowledge in accounts. To gain expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.									

COURSE OUTCOME

Possess a managerial outlook at accounts.

UNIT - I

Introduction — Accounting concepts and conventions- Principles of Accounting – Accounting Standard- Concepts- Objectives-Accounting Equation-Book keeping — Journal — Leger — Subsidiary Books -Trial Balance – Rectification of Errors- Preparation of Final Accounts

UNIT—II

(10Hours)

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.

UNIT – III

(10Hours)

Final Accounts for Sole Trading concern — Bill of Exchange & Promissory Note— Distinction between Capital and Revenue Expenditure – Classification of Assets and Liabilities **(10Hours)**

UNIT-IV

Average Due Date — Account Current — Bank Reconciliation Statement- Self Balancing Ledger

UNIT-V

(10Hours)

Accounts for Non-Profit organization- Receipts & payments Account - Income & Expenditure-Depreciation account-Types

(10Hours)

Computerized Accounting Systems (Practical Lab)

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

CONTENT BEYOND THE SYLLABUS



1. Collection & recording of Royalty agreement with regard to any suitable situation.
2. Collection and recording of Hire Purchase Agreement.
3. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		I				
Course Code	15U1BIC02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS CORRESPONDENCE			5	0	0	4	25	75	
Objective	To Enable the Students to know about the principles, objectives and importance of communication in commerce and trade.									

COURSE OUTCOME

To know about the professional drafting of business correspondence

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. **10 Hours**

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. **10 Hours**

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. Professionalism at work
2. Positive message & Negative message
3. Job search , Team work, Cover Letters

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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	15U1BIA01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ECONOMICS			5	0	0	4	25	75	
Objective	To enable the students to understand the salient features of economics, industry and service sector									

COURSE OUTCOME

Employ marginal analysis for decision making

Analyze operations of markets under varying competitive conditions

UNIT I

12 Hours

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

UNIT II

12 Hours

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

UNIT III

12 Hours

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

UNIT IV

12 Hours

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

UNIT V

12 Hours

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

CONTENT BEYOND THE SYLLABUS



- 1.Poverty Alleviation
- 2.Unemployment , Health& Education
- 3.Money & Banking

TEXT BOOK

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

REFERENCE BOOKS

- 1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi, fourth Edition ,2012
- 2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi, Second Edition

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	15U2BIC03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF ACCOUNTANCY– II			5	0	0	4	25	75	
Objective	To gain knowledge of accounting in general and to understand the system of Financial Accounting.									

COURSE OUTCOME

Demonstrate an understanding of the fundamentals of financial accounting theory

UNIT-I

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded)

10Hours

UNIT-II

Departmental Accounts – Distinction between departments and branches – Allocation of common expenses – Expenses which cannot be allocated – Inter-departmental Transfer at Cost and at Selling Price (simple problems only)

10Hours

UNIT-III

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system (simple problem only).

10Hours

UNIT-IV

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill. **10Hours**

UNIT-V

10Hours

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital (simple problems only) **10Hours**

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

CONTENT BEYOND THE SYLLABUS



1. Preparation of a claim statement with imaginary figures to submit to Insurance Company.
2. Collection of transactions relating to any branch and prepare a branch account.
3. List out the basis of Allocation of Departmental Expenses.

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,NewDelhi, Third Edition 2014.

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Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		II				
Course Code	15U2BIC04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INDIAN BANKING SYSTEM			5	0	0	4	25	75	
Objective	To acquaint knowledge about the banking system prevailing in India									

COURSE OUTCOME

Norms on NPA to improve asset quality, recovery, liquidity and the balance sheets of banks

Unit I

10 Hours

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

Unit II

10 Hours

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

Unit III

10 Hours

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks

Unit IV

10 Hours

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and cooperative banks in rural India; Progress and performance

Unit V**10 Hours**

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.

CONTENT BEYOND THE SYLLABUS



1. Electronic fund transfer
2. SSI/SME/Tiny sector financing
3. ADR/GDR

TEXT BOOK

- 1 Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta,2008

REFERENCE BOOK

- 2 Sayers R.S: Modern Banking; Oxford University Press,2010
- 3 Panandikar S.G. and Mithani DM: Banking in India; Orient Longma,2011

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Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		II				
Course Code	15U2BIA02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ORGANISATION AND MANAGEMENT			5	0	0	4	25	75	
Objective	To gain a knowledge of Business Organization, management and its importance.									

COURSE OUTCOME

Understanding of the main working aspects of organisations, not only from an economic point of view but also considering organisations as part of society

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. **12 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. **12 Hours**

UNIT III

Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization **12 Hours**

UNIT IV

Leadership – styles – Staffing, Directing — Motivation - Meaning — Benefits — Maslow's need — Hierarchy and McGregor Theories-Mccllenad need Theory **12 Hours**

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. **12 Hours**

CONTENT BEYOND THE SYLLABUS

1. Takeovers and Acquisitions
2. Plant location, Plant Layout & size of business unit.
3. Security Market, Money Market,

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.



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Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3BIC05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS LAW			5	0	0	4	25	75	
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.

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Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	15U3BIC06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING – I			5	0	0	6	25	75	
Objective	To gain comprehensive understanding of all aspects relating to corporate accounting techniques.									

Course Outcome:

The appropriate accounting treatment for each of the different inter-entity relationships as prescribed by the relevant accounting standards and the application of relevant 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 . **(12 Hours)**

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. **(12 Hours)**

UNIT-V

Acquisition of Business – Profit Prior to Incorporation – Preparation of Final accounts of Companies Act 2013 - Limited Liabilities Provisions – Difference between Partnership firm and LLP – Dissolution VS Winding up. **(12 Hours)**

NOTE:

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

CONTENT BEYOND THE SYLLABUS:



1. Collection of latest final accounts of a company and find out the intrinsic value of shares.
2. Collect the annual reports of company and calculate the value of goodwill under different methods
3. Collect and fill the share application form of a limited Company.

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 (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	15U3BIC07			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INNOVATIVE BANKING PRACTICES			5	0	0	4	25	75	
Objective	To provide various Banking practices which is related to Business Activities.									

COURSE OUTCOME:

To make the students aware about recent trends in Banking.

UNIT-I

Meaning & definition of banking-objectives functions of bank –Principles-Feature-Characteristics of Bank- nature & Scope of Bank Instruments- banker and customer.

(10 Hours)

UNIT-II

Introduction of Electronic banking –Features Characteristics – Benefits of E-Banking – Traditional Banking vs E-Banking - E-Banking transaction- Truncated cheque and E-cheque E-banking Delivery channels.

(10 Hours)

UNIT-III

Meaning and concept of online Banking-Electronic Delivery Channels- Need For computerization –Automatic Teller Machine (ATM)-Electronic Fund Transfer (EMT)-Uses of EFT of EMT- mobile banking – Telebanking –Banking on Home Computer –NEFT-IFSC code.

(10 Hours)

UNIT-IV

E-banking Security –Need For Security –Privacy & Survey –Findings on Security,Attack – Cyber Crimes-Reasons For Privacy –E –Builder Solutions –Digital Certificate –Digital Signature & Electronic Signature –E- Security Solutions.

(10 Hours)

UNIT-V

Meaning of Innovative Banking Practices _Nature & Functions of Innovative Banking- Evolution of Innovative Banking- Meaning-objective- Function of C Banking –Role & importance of Rural Banking-NABARD –Co-operative Banks – Functions of Functions of Rural Co-operative Banks –Tamilnadu Banking Regulations Act.

(10 Hours)

CONTENT BEYOND THE SYLLABUS:



1. Online Payment of Competitive Exam Fees.
2. Money Transfer Procedures.
3. Online Shopping & Money Transactions.

TEXT BOOK:

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta
2. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning P Ltd

REFERENCE BOOKS:

1. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
2. A.B. Srivastava and K. Elumalai : Seth's Banking Law, Law Publisher's India (P) Limited
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM(B &I)	Programme code	Core-2	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3MAA12			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)

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



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Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3BIS01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS REGULATORY FRAMEWORK			5	0	0	2	25	75	
Objective	To provide basic legal knowledge to commerce Students .To create awareness about selective laws .To Create exposure to commerce student about Business Regulatory Framework of India									

COURSE OUTCOME

To simplify the regulation for businesses, while retaining protections for people looking for work

Unit – I:

Introduction of Business Regulatory Framework: Law and business law- Meaning – Nature – Objective – Sources of Business Law – Legal Environment – Object and need of knowledge of Business Law. **(4Hours)**

Unit – II:

The Indian Contract Act 1872: Meaning- Nature of Contract–Elements of valid contract- Proposal - Acceptance-Free consent - Consideration – Agreement declared as void- performance of contract – Discharge of contract- Remedies for Breach of Contract. **(4Hours)**

Unit – III:

The Sale of Goods Act 1930: Formation of Contract of Sale - Sale and Agreement to sell – Condition and Warranties – Transfer of property in goods – Transfer of title by Unpaid Seller and his rights - Sale of Auction - Hire Purchase Agreement. **(4Hours)**

Unit – IV:

The Right to Information Act 2005: Nature – Scope– Right to information- Procedure of getting information – Public Authorities- The Central Information Commission- Constitution and Powers and Functions- The State Information Commission-Constitution and Powers and Functions- Appeal- Penalties. **(4Hours)**

Unit – V :

The Consumer Protection Act 1986: Definition: Consumer- Complainant – Complaint – defect - deficiency – Consumer Dispute – Scope of Consumer Protection Act – Rights of Consumer Dispute Redressal Agencies : District Forum – State Commission – National Commission. **(4Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Cyber Laws in India
2. Labour Law & TaxationLaws
3. SEBI & Stock Exchanges

TEXT BOOK:

1. Kapoor.N.D.- Business Law, Sutan Chand and Sons.,New Delhi.
2. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd-

REFERNCE BOOKS:

1. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
2. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
3. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	15U3BIS02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	SERVICES MARKETING			5	0	0	2	25	75	
Objective	To explore the importance of services marketing in the current scenario to the students.									

COURSE OUTCOME:

To know the scope & benefits of services marketing to the society.

UNIT I:

Importance of Services Sector: Nature and types of services; Difference between services and goods marketing; Services marketing triangle. **(4 Hours)**

UNIT II:

Environment for Services Marketing: Macro and micro environments; Understanding service customers -models of service consumer behaviour; Customer expectations and perception; Service quality and GAP model. **(4 Hours)**

UNIT III:

Market Segmentation and Selection: Service market segmentation; Targeting and positioning. **(4 Hours)**

Unit IV:

Services Marketing Mix: Need for expanded marketing mix; Planning for service offer; Pricing, promotion and distribution of services; Management of people, process and physical evidence; Matching of demand for and supply of services. **(4 Hours)**

UNIT- V

Service Marketing Applications: Marketing of financial, hospitality, hospital, tourism and educational services; International marketing of services and GATS. **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Tourism Marketing.
2. Transport Services.
3. Hotel & Accommodation Services

TEXT BOOK:

- 1.Christopher, H. Lovelock: Service Marketing; Prentice Hall, New Jersey.
- 2.Payne, Adrian: The Essence of services Marketing, Prentice Hall, New Delhi.

REFERENCE BOOK:

- 1.Shankar Ravi: Service Marketing - The Indian Experience, South Asia Publication, New Delhi.
- 2..Zeithaml, V.A. and M.J Bitner: Services Marketing, McGraw Hill, Inc, New York.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3BIS03			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MERCHANT BANKING			5	0	0	2	25	75	
Objective	The objective of this paper is to provide students knowledge of international financial system.									

COURSE OUTCOME:

To Acquaint them with the macro environment in which the international financial transactions are conducted.

UNIT: I

Introduction to International Financial System: International Monetary System: Features and requirements; European monetary system; International liquidity. **(4 Hours)**

UNIT: II

Foreign Exchange Markets and its Activities: Exchange rate quotations and practices; Foreign exchange market activities; Arbitraging, hedging and speculation. **(4 Hours)**

UNIT: III

Exchange Rate Determination: Exchange rate determination in spot and forward market – Interest rate parity (IRP), purchasing power parity, Fisher open equation Monetary and portfolio balance approaches. **(4 Hours)**

UNIT: IV

International Financial Markets and Instruments: Changing scenario; International capital and money market instruments; International development banking- Role of financial intermediaries; financial swaps. **(4 Hours)**

UNIT: V

International Debt Problem: Problem of debt servicing and developing countries (with special reference to India). **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Types of mutual funds and computation of NAV
2. Plastic Money, Factoring and forfaiting
3. Debt securitization.

.TEXT BOOK:

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition,2008

REFERENCE BOOKS:

1. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
2. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi,

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3BAN01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	SKILLS FOR EXECUTIVE EXCELLENCE			5	0	0	2	25	75	
Objective	To enable the students to understand the Reading and communication skills, analytical and reasoning skills, time management and so on.									

COURSE OUTCOME:

To make the students become skilled personalities.

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)

CONTENT BEYOND THE SYLLABUS:



1. Newspaper Reading Methodology.
2. Body Language, Decision making Skills.
3. Team work related competitions.

TEXT BOOK:

1. Personality Development (Transform Yourself) - Rajiv K Mishra, Rupa & Co-2007.

REFERENCE BOOK:

2. Soft skills (Know yourself & Know the World) – Dr.K.Alex , S.Chand-2009

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Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4BIC08			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	COMPANY LAW			5	0	0	4	25	75	
Objective	To gain knowledge about the company law.									

COURSE OUTCOME:

Understand the fundamental provisions of Company Law & Law of Insurance. Acquaint with basic negotiable instruments.

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

CONTENT BEYOND THE SYLLABUS:



1. National Company Law Tribunal (NCLT)
2. Analyze various case studies on all related topics.
3. On-line registration of a company.

TEXT BOOK:

1. N.D.Kapoor, Company Law – Sultan & Chand.

REFERENCE BOOKS:

1. Dr.N.Premavathy, Company Law, Sri Vishnu Publications, Chennai.
2. Kathiresan and Radha, Company law – Prasanna Publishers, Chennai

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		IV				
Course Code	15U4BIC09			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING - II			5	0	0	5	25	75	
Objective	To gain accounting knowledge in advanced corporate accounting.									

COURSE OUTCOME:

Understand the balance sheets of a Company under Company's Act, Banking Company and Insurance Company.

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). **(12 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
2. List out preferential creditors as per company's Act 1956
3. List out legal provisions in respect of internal reconstruction.

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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4BIC10			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	CAPITAL MARKETS			5	0	0	4	25	75	
Objective	To inculcate Knowledge on Capital Market.									

COURSE OUTCOME:

To make the students know the importance of capital markets to the Business.

Unit - I

Money Market – Indian Capital Market – Evolution and Growth – Constituents of Indian Capital Market – New Financial Institutions – New Financial Instruments – Measures of Investor Protection - Indian Capital Market – Major Issues – Rebound in Indian Capital Market. **(10 Hours)**

Unit - II

Capital market instruments, Major issues in Indian capital market ,Foreign Exchange market instruments. SEBI guidelines for primary market & recommendations.

(10 Hours)

Unit - III

Stock Exchanges: Meaning, features and recent development of stock exchange, stock trading on BSE and NSE, Stock Market Index, Stock market trading mechanism, Online stock trading, OTC Exchange. **(10 Hours)**

Unit -IV

Regulation of Indian capital market - Genesis – The Factors – The Regulatory Framework – Committees on Regulatory Frame work – Primary Market – NIM and Secondary Markets – An Interface – Services of NIM – NIM Vs. Secondary Market – Methods of New Issue – Methods of Marketing Securities. **(10 Hours)**

Unit- V

Introduction – Financial Sector Reforms –Money Market-Institutional Structure-Money Market Instruments-Discuss and Finance House OF India (DFHI)-Capital Markets-Importance of Capital Market-Financial Instruments- Bonds Vs Equity **(10 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Practice of various industrial Performance in the capital market.
2. Profit maximization Behavior.
3. Recent Initiatives in the Indian Capital Market.

TEXT BOOK:

1. Dr. S. Gurusamy - Capital Markets - Vijay Nicole Imprints – First Edition – 2006

REFERENCE BOOK:

1. Nalini Prava Tripathy – Financial Services – Prentice Hall of India – First Edition – 2007.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM(B &I)	Programme code		Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4MAA19			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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		IV				
Course Code	15U4BIS04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	RETAIL MARKETING			5	0	0	2	25	75	
Objective	To make the students realize the importance of values and ethics in business. To introduce the concept of consumerism									

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 edtion.2011
5. Fundamentals of Modern Marketing. Cundiff , Still and Govani, 2009.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4BIS05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	RELATIONSHIP MANAGEMENT			5	0	0	2	25	75	
Objective	To enable the student to learn the cultural influences and service quality.									

COURSE OUTCOME

Develop actionable plans to address your most **significant management challenges**

Unit I

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

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 **(4 Hours)**

Unit IV

Service Quality- Meaning & Definition – Concept – Characteristics - Dimensions of Service Quality
-Service Gap- Reason for Service Gaps (4 Hours)

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 techniques
2. Management challenges
3. Profitability, productivity and performance.

TEXT BOOK:

- 1) Essence of Customer Relationship Management - Balasubramaniyan, K., , learn Tech press, Mumbai, Second Edition 2011.

REFERENCE BOOKS:

- 1.Social CRM Strategies, Tools, and Technologies for Engaging Your Customers - Greenberg, Paul. CRM at the Speed of Light, McGraw Hill, Fourth Edition 2010.
- 2.Customer Relationship Management - Peeru Mohammed:Vikas publication, First Edition 2011.
- 3.Marketing: A Strategic Orientation - Grover S K, McGraw Hill Mumbai, Second Edition 2011.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4BIS06			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ENVIRONMENT			5	0	0	2	25	75	
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



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Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4BAN02			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	EVENT MANAGEMENT			5	0	0	2	25	75	
Objective	The main aim of this course is to prepare the students to manage the event organized.									

COURSE OUTCOME:

Able to give the present generation of marketers many innovative options.

Unit –I

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

Unit –II

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

Unit –III

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

Unit –IV

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

Unit –V

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

CONTENT BEYOND THE SYLLABUS:



1. Preparation of Event Plan for College day Celebrations.
2. Preparation of Event Plan for Annual general body Meeting of an MNC.
3. Preparation of Budget for conducting inter-collegiate Competitions.

TEXT BOOK:

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

REFERENCE BOOK:

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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	15U5BIC11			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	COST ACCOUNTING			5	0	0	5	25	75	
Objective	To enlighten the students on the importance of cost ascertainment reduction and control. To teach the students to calculate the element-wise and the total cost of product and services . 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 **(10 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 **(10Hours)**

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 **(10 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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	15U5BIC12			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INCOME TAX LAW & PRACTICE - 1			5	0	0	5	25	75	
Objective	To enable the students to compute income under various heads and also the total income subject to deductions. 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). **(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)**

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 - Problems 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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	15U5BIC13			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	ENTREPRENEURIAL DEVELOPMENT			5	0	0	3	25	75	
Objective	To familiarize students with the requisites needed for being a successful entrepreneur. To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment. 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. **(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. Entrepreneurial Competencies – meaning traits, major competencies, developing competencies.

(10 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.

(10Hours)

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)**

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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	15U5BIC14			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	COMMERCIAL BANKING MANAGEMENT			5	0	0	4	25	75	
Objective	To enable the students to compute income under various heads and also the total income subject to deductions. To familiarize students with the procedure of assessment and filing of return.									

UNIT – I

Introduction – Scheduled and non scheduled banks – origin and development – evolution and growth of banking system in India – present structure – recommendations of Narasimham Committee – challenges before Indian commercial banks – opportunities for Indian commercial banks – strength and weakness of Indian commercial banks – banking sector reforms

UNIT – II

Liquidity – purpose – sources – measurement – liquidity / profitability problem – theories of liquidity management – priorities in the employment of bank funds – problem of resource allocation in Indian commercial banks

UNIT – III

Capital adequacy in the banks – functions of capital funds in commercial banks – capital adequacy – Balse norms on capital adequacy – capital adequacy norms in Indian commercial banks – present position in capital adequacy in Indian commercial banks

UNIT – IV

Credit management – cardinal principles of sound bank lending – formulating loan policies – factors influencing loan policy – contents of loan policy – evaluating of credit applicant – loan supervision

UNIT – V



Investment management – nature – significance of investment management in commercial banks – fundamental principles of security – investment by commercial banks –management of security investment – reviewing investment portfolio – organization of investment function.

TEXT BOOKS:

2. Sri Vastava, Divya Nigam, Management of Indian Financial institutions, Himalaya publishing house

REFERENCE BOOKS:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, New Delhi
2. Bharath Pathak, Indian Financial System
3. Vasant Joshi, Vinay Joshi, Managing Indian Banks,

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	15U5BIC15			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF INSURANCE			5	0	0	3	25	75	
Objective	To enable the students to compute income under various heads and also the total income subject to deductions. To familiarize students with the procedure of assessment and filing of return.									

UNIT-I

Meaning and Definition – Evolution – Nature and Scope - Classification of insurance – Growth of Insurance business in India – objectives of Insurance – Principles of Insurance – IRDA – Objectives and Functions

10 Hours

UNIT – II

Risk – Meaning and Various types - Management of Risk – Management of Risk by individuals and Insurers – Taking care of unexpected eventualities – Fixing Premiums

10 Hours

UNIT – III

Evolution of Insurance business in India – Public and Private Sector Insurance organizations – Legal frame work of Insurance Industry – LIC and GIC – objectives and functions

10 Hours

UNIT - IV

Various constituents of Insurance Market – operations of Intermediates – Reinsurance and its importance for insurers - Role and contributions of insurance market to society and nation

10 Hours

UNIT – V

Understanding Insurance customers – their needs – customer satisfaction and behaviour – Insurance contract – terms – principles of indemnity, subrogation and contribution



10 Hours

TEXT BOOK:

1. Murthy A. Elements of Insurance, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Mishra M.N. Insurance-Principles and Practice S. Chand & Co. New Delhi.
2. Gupta O-S: Life Insurance, Frank Brothers New Delhi.
3. Vinayakam N.Radhasamy and Vasudevan, S.V. Insurance, Principles and Prctice, S. Chand & Co. New Delhi.
4. Panda G.S. Principles and Practice of Insurance, Kalyani Publishers, New Delhi.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	15U5BIE01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	HUMAN RESOURCE MANGEMENT			5	0	0	4	25	75	
Objective	To understand the nature of human resources and its significance to the organization. To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization. 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, 2010
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, 2010

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6BIC16			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	MANAGEMENT ACCOUNTING			5	0	0	5	25	75	
Objective	To enable the students to gain knowledge in the application of accounting to Management. To access the financial status of the organization. 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 Publications- Trichy.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6BIC17			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	
Objective	To enable the students to gain knowledge in the application of accounting to Management. To access the financial status of the organization. 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 (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6BIC18			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRACTICAL AUDITING			5	0	0	4	25	75	
Objective	To gain knowledge of the principles and practice of auditing. To learn about the accounting principles with standards									

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. **(10Hours)**

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 **(10Hours)**

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions. **(10Hours)**

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.

(10Hours)

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.

(10Hours)

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.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		VI				
Course Code	15U6BIC19			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	INSURANCE PRACTICE			5	0	0	4	25	75	
Objective	To gain knowledge of the principles and practice of auditing. To learn about the accounting principles with standards									

UNIT - I

Overview of Insurance Act – IRDA Act 1999 – Features – Regulations - General Insurance Councils – Organization Structure and Functions of Life Insurance Corporation of India (LIC) – Insurance ombudsman – Regulation of Insurance industry in India

UNIT - II

Concept of Premium – Different Type of Premium – Factors considering in calculating premium – Bonus in Policies – Types of bonus – Annuities – Concept and types – Group Insurance - features – types of group insurance schemes

UNIT – III

Fundamentals of life insurance contracts – Insurance policy application and process – importance of policy document – Conditions and privileges in policy document – Surrender value and non-forfeiture options

UNIT – IV

Assignment of life Insurance policies – Conditional Assignment - Absolute Assignment – Nomination – Process – Features – Assignment Vs. Nomination – Surrender of policies

UNIT -V



Features of Policy claims – types – Death claims – Maturity Claims – Submission of proof – Early Claims and Non-early claims – Documents required for claims in Early and non early claims

TEXT BOOK:

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)

REFERENCE BOOKS:

1. Gupta O-S: Life Insurance, Frank Brothers New Delhi.
2. Vinayakam N.Radhasamy and Vasudevan, S.V. Insurance, Principles and Practice, S. Chand & Co. New Delhi.
3. Panda G.S. Principles and Practice of Insurance, Kalyani Publishers, New Delhi

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		VI				
Course Code	15U6BIE03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL MANAGEMENT			5	0	0	4	25	75	
Objective	The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.									

COURSE OUTCOME:

To familiarize the students the techniques to be employed for investing the funds taking into the consideration the risk & return.

UNIT- I

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan. **(10 Hours)**

UNIT-II

Time Value of Money - Meaning –computation of present value and future value of money. **(10 Hours)**

UNIT- III

Capital Structure And Leverage - Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance. **(10 Hours)**

UNIT-IV

Cost of Capital - Importance – computation of cost of various sources of capital – weighted average cost of capital - capital budgeting - Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR. **(10 Hours)**

UNIT-V

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. **(10 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Preparing a blue print on working capital of a small concern.
2. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
3. Draw the organization chart of Finance Function of a company.

TEXT BOOK:

1. Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.
2. Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.
3. Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (B&I)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6BIPR01			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	COMMERCE PRACTICAL			5	0	0	4	25	75	
Objective	To know the basic patterns of various forms in financial and banking sectors. 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. **(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

QUESTION PAPER PATTERN
(For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART – A (10 x2 = 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)