

VIVEKANANDHA

COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

B.Com (Accounting & Finance)

(Candidates admitted from 2016-2017

onwards)

REGULATIONS

I. SCOPE OF THE COURSE

B.Com (Accounting & Finance) 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 visua

It adds 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 (Accounting & Finance) (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 (Accounting & Finance)-Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

V.DURATION OF THE COURSE

- The course shall extend over a period of three academic years consisting of six semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to March.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

VI. CONTINUOUS INTERNALASSESSMENT

The performance of the students will be assessed continuously and the

Internal Assessment Marks will be as under:

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

Total = 25 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

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

PASSING MINIMUM EXTERNAL

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

VII. ELIGIBILITY FOR EXAMINATIONS

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

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

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

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

g) IX. ELIGIBILITY FOR AWARD OF THE DEGREE

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

X. PROCEDURE IN THE EVENT OF FAILURE

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

XI. COMMENCEMENT OF THESE REGULATIONS

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

XII. TRANSITORY PROVISIONS.

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

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

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

COURSE PATTERN B.COM (ACCOUNTING & FINANCE)

Se m	Subject Code	Course	Subject Title	Hrs /We ek	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
	15U1AFC01	Core-1	Principles of Accountancy - 1	5	4	25	75	100
	15U1AFC02	Core-2	Business correspondence	5	4	25	75	100
	15U1AFA01	Allied – 1	Business Economics	6	4	25	75	100
	15U1ES01	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
	15U2AFC03	Core – 3	Principles Of Accountancy - Ii	5	4	25	75	100
	15U2AFC04	Core– 4	Business Organization And Management	5	4	25	75	100
	15U2AFA02	Allied -2	Elements Of Insurance	6	4	25	75	100
	15U2VE01	Value Based Education	Environmental Studies	2	2	25	75	100
	Total	30	20	150	450	600		
III	15U3AFC05	Core – 5	Accounting Standards	5	4	25	75	100
	15U3AFC06	Core – 6	Corporate Accounting – I	6	5	25	75	100

	15U3AFC07	Core – 7	Financial Management	5	4	25	75	100
	15U3MAA12	Allied – 3	Business Statistics – I	6	4	25	75	100
	15U3AFS03	SBEC	Financial Markets & Institutions	2	2	25	75	100
	15U3AFS04	SBEC	Business Ethics	2	2	25	75	100
	15U3AFS05	SBEC	International Finance	2	2	25	75	100
	15U3BAN01	NMEC	Skill For Executive Excellence	2	2	25	75	100
	Total	30	25	150	450	800		
IV	15U4AFC08	Core – 8	Company Law	5	4	25	75	100
	15U4AFC09	Core – 9	Corporate Accounting – Ii	6	5	25	75	100
	15U4AFC10	Core -10	Capital Markets	5	4	25	75	100
	15U4MAA19	Allied – 4	Business Statistics – II	6	4	25	75	100
	15U4AFS04	SBEC	Computer Application In	2	2	25	75	100
	15U4AFS05	SBEC	Business	2	2	25	75	100
	15U4AFS06	SBEC	Project Appraisal Management	2	2	25	75	100
	15U4BAN02	NMEC	Indirect Taxes Event Management	2	2	25	75	100
	Total	30	25	150	450	800		
V	15U5AFC11	Core –11	Cost Accounting	5	5	25	75	100
	15U5AFC12	Core – 12	Income Tax Law & Practice -1	5	5	25	75	100
	15U5AFC13	Core – 13	Entrepreneurial Development	5	3	25	75	100
	15U5AFC14	Core – 14	Innovative & Banking Practices	5	4	25	75	100
	15U5AFC15	Core-15	Principles Of Insurance	5	3	25	75	100
	15U5AFE01	Elective I	Human Resource Management	5	4	25	75	100
	Total	30	24	125	375	600		
VI	15U6AFC16	Core – 16	Management Accounting	5	5	25	75	100
	15U6AFC17	Core – 17	Income Tax Law & Practice II	5	4	25	75	100
	15U6AFC18	Core-18	Practical Auditing	5	4	25	75	100
	15U6AFC19	Core -19	Accounting Practical	5	4	25	75	100

	15U6AFE03	Elective II	Security Analysis & Portfolio Management	5	4	25	75	100
	15U6AFPR01	Practical - I	Business Practical Extension	5	4 1	25	75	100
	Total	30	26	125	375	500		
	GRAND TOTAL	180	140	850	255 0	400 0		

GROUP A



15U5AFE01 : Human resource management

15U5AFE02 : Financial Management

GROUP B

15U6AFE03 : Security Analysis & Portfolio Management

15U6AFE04 : Industrial Relationship Management

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		I				
Course Code	15U1AFC01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF ACCOUNTANCY-I			5	0	0	4	25	75	
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. **(10 Hours)**

UNIT—II

Single Entry System – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet. **(10 Hours)**

UNIT – III

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

UNIT-IV

Average Due Date — Account Current — Bank Reconciliation Statement- Self Balancing Ledger.
(10Hours)

UNIT-V

Accounts for Non-Profit organization- Receipts & payments Account - Income & Expenditure-
Depreciation account -Types (10 Hours)
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. 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

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 - R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third
Edition 2014.
3. Financial Accounting - M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third
Edition 2012.



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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	15U1AFC02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS CORRESPONDENCE			5	0	0	3	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. Writing reports on field work/visits to industries, business concerns etc. /business negotiations
2. E-correspondence & Professionalism at work.
3. Positive & Negative Message.

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 (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	I					
Course Code	15U1AFA01			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:

1. Employ marginal analysis for decision making.
2. Analyze operations of markets under varying competitive conditions.

UNIT I

Definition –Scope- Nature-Characteristics of economics- Importance of Micro &Macro economics- Methods of economic study **(12 Hours)**

UNIT II

Law of Demand –Meaning –Types of demand : Price, Income, Cross-Demand distinction-Elasticity of demand: : Price, Income, Cross-Factors influencing Elasticity of demand. **(12 Hours)**

UNIT III

Law of supply-meaning- Determinants –Elasticity of supply & its measurement – Types of supply-causes – factors affecting elasticity of supply **(12 Hours)**

UNIT IV

Production – Factors of production- Theory of production –Law of Variable proportion- Return to scale-concept of cost- types of cost **(12 Hours)**

UNIT V

Market structure –pricing under perfect competition- monopoly-price Determination under monopolistic competition –Oligopoly **(12 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Difference between economic and accounting costs, long run and short run costs of production
2. Poverty Alleviation.
3. Unemployment, Health& Education

TEXT BOOK:

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

REFERENCE BOOKS:

- 1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi,2012
- 2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi,2010
- 3.M.L Seth, Principles of Economics, Sultan chands&sons,New Delhi,2010

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		II				
Course Code	15U2AFC03			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF ACCOUNTANCY- II			5	0	0	4	25	75	

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)
(10 Hours)

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) **(10 Hours)**

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).
(10 Hours)

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.

UNIT-V

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) **(10 Hours)**

NOTE:

**The question paper shall cover 80%Problem and 20%Theory
CONTENT BEYOND THE SYLLABUS:**



1. Collection and recording of Hire Purchase Agreement.
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 - R.L.Gupta &Radhaswamy, Sultan Chand & Sons, New Delhi, Third Edition 2014
3. Financial Accounting - M.C.Shukla, Grewal and Gupta, S.Chand & Co Ltd, 2012New Delhi Third Edition 2012

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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	15U2AFC04			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 organizations, not only from an economic point of view but also considering organizations 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. **(10 Hours)**

UNIT II

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

UNIT III

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

UNIT IV

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

(10Hours)

UNIT V

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

(10 Hours)

CONTENT BEYOND THE SYLLABUS:



1. Plant location, Plant Layout & size of business unit.
2. Emerging challenges of managing resources, managing business processes and managing managers.
3. Effective Control System, Modern Control Techniques.

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-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2008

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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	II					
Course Code	15U2AFA02			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ELEMENTS OF INSURANCE			5	0	0	4	25	75	
Objective	To gain a knowledge about Insurance Companies & their Importance.									

COURSE OUTCOME:

Understand the Elements & Types of insurance. Gaining information about the functions & role of insurance in business.

UNIT-I

Definition of insurance - classification of insurance - marine and non-marine - general principles of law as applied to non-marine insurance. **(12 Hours)**

UNIT-II

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance. **(12 Hours)**

UNIT-III

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution **(12 Hours)**

UNIT-IV

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance. **(12 Hours)**

UNIT-V

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste – hazards – types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals. **(12 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Case Studies of various types of insurance.
2. Insurance Benefits Offered by central Government.
3. List of Reinsurance Companies

TEXT BOOK :

1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tata Grew Hill, New Delhi, 2013

REFERENCE BOOKS:

1. R.S. Sharma - Insurance Principle & Practice - Sultan Chands & Sons, New Delhi, 2010
2. A. Murthy - Elements of Insurance. The Himalaya publication, New Delhi, 2011
3. Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill publishing. Edition 2012

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Programme	B.COM (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	15U3AFC05			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	ACCOUNTING STANDARDS			5	0	0	4	25	75	
Objective	To make the students more knowledgeable in Accounting Standards.									

COURSE OUTCOME:

Students Know the Importance of Accounting Standards in Accounting.

UNIT– I

Objective of Accounting Standards- compliance-Accounting standards & Auditors- Applicability of Accounting standards for companies.

UNIT – II

Disclosure of Accounting Policies- Need- Assumptions - change in accounting policies- Significant differences between IAS/IFRS and AS-1 and its GAPP- convergence of Accounting Standards.

UNIT – III

International Accounting Standards- Indian AS- IAS 2 Industries- IAS-7- statement of cash flows- IAS 8 – Accounting Policies.

UNIT – IV

IAS-12- Income Taxes - IAS-17- Leases IAS -18- Revenue IAS-19- Employee Benefits.

UNIT – V

International Financial Reporting standards- An overview- IFRS1- First time adoption of IFRS- IFRS-2- Share based payment- IFRS-3 Business combinations- IFRS-7- Financial Instruments- Disclosure.

CONTENT BEYOND THE SYLLABUS:



1. Accounting Standards Amendments.
2. Application Accounting Standards in Auditing.
3. Application Accounting Standards in various Accounting.

TEXTBOOK:

1. Rawat.D.S “Students Guide to Accounting Standards” – Taxman Publications(p) Ltd., New Delhi.

REFERENCE BOOKS:

1. Gosh,T.P IFRS Simplified - Taxman Publications(p) Ltd., New Delhi.
2. Mohan Rao, P.Accounting Theory & Standards – Deep & Deep Publications(p) Ltd., New Delhi.
3. Vinayagamoorthy, A.& Sankar, C. – International financial Reporting Standards (IFRS) on current Indian Scenario, Anuradha Prahashan, New Delhi.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3AFC06			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	CORPORATE ACCOUNTING – I			5	0	0	5	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-Capital Reserve. **(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 (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		III				
Course Code	15U3AFC07			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(A &F)	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										

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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3AFS03			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL MARKETS AND INSTITUTIONS			5	0	0	2	25	75	
Objective	The purpose of this course is to provide an understanding of the structure, operations and trends in the Capital market, fixed income securities market, forex market.									

COURSE OUTCOME

An overview of derivatives market and the role played by financial institutions in these markets.

UNIT 1:

Financial Markets- An Overview – Money Market- Call Money Market – Commercial Paper Market – Commercial Bill Market- Government or Gilt – Edged Securities Market.

(4 Hours)

UNIT: II

Capital Market – An Overview – Capital Market Instruments - Capital Market Reforms – New Issue Market – Debt Market – Foreign Exchange Market- Derivative Market.

(4 Hours)

UNIT III:

Financial Service Institutions – Clearing Corporation of India Limited (CCIL) –
Credit Rating and Information Services of India Ltd (CRISIL) – Discount and Finance House of
India Ltd (DFHIL) **(4 Hours)**

UNIT IV:

Investment Information and Credit Rating Agency of India Ltd (ICRA) – Over the
Counter Exchange of India (OTCEI) – National Securities Depository Ltd (NSDL) - Securities
Trading Corporation of India Ltd (STCI) **(4 Hours)**

UNIT V:

Financial Institutions – Money Market Institutions – Capital Market Institutions
– National Housing Bank – Functions and Working – Export – Import (EXIM) Bank of India
– NABARD **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Reports of CRISIL
2. Functions of NABARD
3. SEBI guidelines to for Investor Protection

TEXT BOOKS

1. Financial institutions and markets, L.M. Bhole, Tata Mc – grow – hill publishing company ltd
2. Financial institutions and services, Nalini Prava tripathy, prentice hall of india

REFERENCE BOOKS

1. Financial markets and institutions , s gurusamy, vijay Nicole imprints (P) Ltd.
2. Financial services , Dr. D. Joseph anbarasu and others, sultan chands
3. Financial services, M.Y. Khan Tata Mc – grow – hill publishing company ltd

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3AFS04			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS ETHICS			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.									

COURSE OUTCOME:

1. To highlight the importance of Corporate Social Responsibilities in business.

UNIT I:

Concept of Ethics Values concepts - types and formation - principles and concepts of managerial ethics - relevance of ethics and values in Society. **(4 Hours)**

UNIT II:

Business Ethics Values of Indian managers - factors influencing business ethics - Corruption in businesses. **(4 Hours)**

UNIT III:

Business & Ecosystems Markets for ecosystem services - opportunities for socially and environmentally friendly business. **(4 Hours)**

UNIT IV:

Ethics & Organisation Ethics and Consumer - Ethics and employees - Ethics and shareholders - Ethics and Environment. **(4 Hours)**

UNIT V:

Managing ethical conduct Requirement skills for managers - Whistle blowing - Individual differences and ethical judgments – Cognitive barriers to ethical judgment.

CONTENT BEYOND THE SYLLABUS:



1. Development of Business Ethics.
2. Corporate Ethics.
3. Importance of Business Ethics.

TEXT BOOKS:

1. Fernando. A. C., Business Ethics – An Indian Perspective, Pearson Publication, 2009

REFERENCE BOOKS:

1. Sanjeev.R., Ethics & Values in Business Management, Ane Books, 2009.
2. U.C.Mathur, Corporate Governance & Business Ethics, Macmillan, 2005.
3. Velasquez, Business Ethics - Concepts and Cases, Prentice Hall, 5th edition, 2002

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	III					
Course Code	15U3AFS05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INTERNATIONAL FINANCE			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. International Monetary Fund.
2. Euro Currency Markets.
3. Foreign investments - types and flows; foreign investment in Indian perspective.

TEXT BOOKS:

1. Apte, P.G., International Financial Management, 2nd Ed., Tata Mc Graw Hill, 1998

REFERENCE BOOKS:

1. Jeff Madura, International Financial Management, 6th Ed., South-Western, 2000
2. Cheol S.Eun, Bruce G.Resnick,. International Financial Management, Irwin McGraw Gill.1998.



VIVEKANANDHA COLLEGE OF ARTS & SCIENCES
FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE



Programme	B.COM (A&F)	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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		IV				
Course Code	15U4AFC08			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 (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		IV				
Course Code	15U4AFC09			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 (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4AFC10			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 Markets .									

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-Discout 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(A &F)	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 -III

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

UNIT-IV

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

UNIT -V

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



(12 hours)

TEXT BOOK

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

REFERENCE BOOKS

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

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4AFS04			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	COMPUTER APPLICATION IN BUSINESS			5	0	0	2	25	75	
Objective	To make the students more knowledgeable in Accounting Standards.									

COURSE OUTCOME:

Students Know the Importance of Accounting Standards in Accounting.

UNIT-I:

Word processing with Ms word - starting Ms word - Ms Environment - working with word documents - working with text - working with tables - checking spelling and grammar - printing document. **(4 Hours)**

UNIT-II:

Spreadsheets and Ms Excel - starting Ms Excel - Ms Excel Environment - working with Excel - workbook - working with work. **(4 Hours)**

UNIT-III:

Making presentation with Ms Power point - starting Ms Power point - working with power point - working with different views - designing presentations - printing in power point. **(4 Hours)**

UNIT-IV:

Introduction to Multimedia - Images - Sound Video Desktop Publishing Basics - page layout programs - Text generation - Graphics for DTP. **(4 Hours)**

UNIT-V:

Electronic Commerce - types - advantages and disadvantages - Electronic data interchange - How EDI works - EDI benefits and limitations. **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Paper presentation using Power Point.
2. Prepare a document using Graphics and Multimedia.

TEXT BOOK:

1. Sanjay sexsena, "MS Office 2000", Vikas Publishing House, 2000.
2. Linda Tway, Sapphiro pacific Lajolla, "Multimedia in Action", Academic Press,1995.

REFERENCE BOOK:

1. Sanjay sexsena, "A First Course in Computer", Vikas Publishing House, 2000.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4AFS05			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PROJECT APPRAISAL MANAGEMEN			5	0	0	2	25	75	
Objective	To make the students more knowledgeable in Project Appraisal Management.									

COURSE OUTCOME:

Students Know the Importance of Accounting Standards in Accounting.

UNIT: I

Facets of project analysis — Feasibility study —TEFR & DPR —Objectives of capital budgeting — Common weaknesses in capital budgeting. **(4 Hours)**

UNIT: II

Analysis – Situational Analysis, Collection of Secondary Information, Market Survey, Demand Forecasting, Market Planning, Technical Analysis, Manufacturing Process / Technology. **(4 Hours)**

UNIT: III

Project Selection, Time Value of Money, Investment Criteria, Project Cash Flows, Cash Flow Estimations, Cost of Capital & Capital Budgeting Techniques, Risk Analysis of Single Investments, Advanced Techniques. **(4 Hours)**

UNIT: IV

Financing of Projects – Capital Structure, Different Forms of Financing, Raising Venture Capital, Raising Capital in International Markets, Financing Infrastructure Projects. **(4 Hours)**

UNIT V:

Project Implementation and Management – Project Planning, Project Control and Implementation, Network Techniques for Project Management, Development of Project Network, Time Estimation. **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Procedure to prepare a project.
2. Steps in Project Appraisal.

TEXT BOOK:

1. Dr.Prasanna Chandra – Projects Planning, Analysis, Financing, Implementation & Review – Tata McGraw Hill.
2. Narendra Singh – Project Management .

REFERENCE BOOKS:

1. Vasanth Desai, Project Management – CBS Publishers & Distributors.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	IV					
Course Code	15U4AFS06			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	INDIRECT TAXES			5	0	0	2	25	75	
Objective	To make the students more knowledgeable in Indirect Taxes									

COURSE OUTCOME:

Students know the practical application of Indirect Taxes.

UNIT: I

Canons of Taxation- Indirect Taxes - Features of Indirect Tax, Constitutional Validity - Indirect Tax Laws, administration and relevant procedures. **(4 Hours)**

UNIT: II

Basic concepts of Customs Law -Types of customs duties, Anti-Dumping Duty, Safeguard Duty -Valuation, Customs Procedures, Import and Export Procedures. **(4 Hours)**

UNIT: III

EXIM POLICY – EXIM Policy -Export Promotion Schemes, EOU -Duty Drawback - Special Economic Zone. **(4 Hours)**

UNIT: IV

Introduction, Nature of Service Tax, Service Provider and Service Receiver - Registration procedure, Records to be maintained - Valuation of Taxable Services - Payment of service Tax, Returns of Service Tax. **(4 Hours)**

UNIT: V

International Taxation & Transfer Pricing issues in the context of Indirect Taxation-
Indirect Taxation issues in cross-border services. **(4 Hours)**

CONTENT BEYOND THE SYLLABUS:



1. Types of Export Promotion Scheme.
2. International Taxation.

TEXT BOOK:

1. Indirect Taxes - Gupta.
2. Indirect Taxes - Kathiraven.

REFERENCE BOOKS:

1. Indirect Taxation. Balachandran. S. Chand.

	VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous) ELAYAMPALAYAM, TIRUCHENGODE									
Programme	B.COM (A&F)	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:

2. 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 (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	15U5AFC11			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 (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	15U5AFC12			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 (A&F)	Programme code	Core-1	Regulation	2015				
Department	Commerce			Semester	V					
Course Code	14U5AFC13			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	ENTREPRENEURIAL DEVELOPMENT			5	0	0	2	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.



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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	V					
Course Code	14U5AFC14			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)**

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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6AFC15			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	PRINCIPLES OF INSURANCE			5	0	0	3	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 **(10Hours)**

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 **(10Hours)**

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 **(10Hours)**

UNIT – IV

Assignment of life Insurance policies – Conditional Assignment - Absolute Assignment – Nomination – Process – Features – Assignment Vs. Nomination – Surrender of policies **(10Hours)**

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 **(10Hours)**

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 Prctice, 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 (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		V				
Course Code	15U5AFE01			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



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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6AFC16			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 (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		VI				
Course Code	15U6AFC17			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 **(10 Hours)**

UNIT- II

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources. **(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 Sinhanian, 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 (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6AFC18			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
(10 Hours)

UNIT-III

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

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents – E-Auditing. **(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.

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Programme	B.COM (A&F)	Programme code	Core-1	Regulation		2015				
Department	Commerce			Semester		VI				
Course Code	15U6AFC19			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	FINANCIAL CONTROL SYSTEM			5	0	0	4	25	75	
Objective	To gain basic knowledge of various financial control Techniques									

UNIT – I

Systems Approach to Financial Control Definition, Meaning, Purpose - Levels of control - Management Control Process. Accounting Data base in Control. **(18 Hours)**

UNIT – II

Responsibility Accounting Responsibility Centers, Revenue Centers. Expense Centers and Profit Centers. Investment Centers -SBUs. **(18 Hours)**

UNIT – III

Transfer Pricing Transfer pricing as a tool of control - Concept of transfer pricing - Methods of transfer price fixing -Administration of transfer prices - Valuation problems of stock unrealized profit. **(18 Hours)**

UNIT – IV

Planning and Control through Budget Budgeting - Meaning and Purpose of Classification. Preparation of Production, Material, Labour and Sales Budgets - Flexible Budgets.(Theory only) **(18 Hours)**

UNIT – V

Standard Costing and Variance analysis Standard Cost - Definition, Advantages and Limitations. Variance Analysis - Material, Labour Overhead, Sales Variances. (Theory only) **(18 Hours)**

TEXT BOOKS:

1. Management Control System, Dutta, M - S.Chand & Co., New Delhi, 2002
2. Management Control Systems, Robert Antony and Vijay Govindarajan - Tata MacGraw Hill publications, New Delhi, 2004.

REFERENCE BOOKS :

1. Advanced Cost and Management Accounting- Saxena and Vashist -Sultan Chand & Sons, New Delhi, 2000
2. Management Accounting Principles & Practices, Sharma R.K & Shashik Gupta- Kalyani Publishers., New Delhi.
3. Management Control System, Subhash Sharma - Tata McGraw Hill Pub., New Delhi, 2002.



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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6AFE03			Period per week	MAX MARKS					
				L	T	P	C	IN	EX	Total
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			5	0	0	4	25	75	
Objective	This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management . Equipping them with advanced tools and techniques for making investment decisions.									

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(10Hours)

UNIT –II

Security Markets: Primary and Secondary market- Capital Market- Role, functions –Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository - role and need: Depositories Act, 1996 (10 hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares. (10 hours)

UNIT –IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis.
(10 hours)

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios.
(10Hours)

Topics beyond the Syllabus

1. Futures and Options.
2. Indian Stock Exchanges
3. Derivatives Management

Text Book

- 1 .**V.K.Bhalla** : Investment Analysis Kalyani Publications 2016

References

1. **K.R.Chandratre** :Capital issue, SEBI & Listing Tata M.C Grawhill 2015
2. **Clark, James, Francis**: Investment Analysis and Management. Excel Publications 2014
- 3.**Donal E Fisher and J.Jorden**: Security Analysis and portfolio Management Pearson Education India 2016



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Programme	B.COM (A&F)	Programme code	Core-1	Regulation	2015					
Department	Commerce			Semester	VI					
Course Code	15U6AFPR01			Period per week		MAX MARKS				
				L	T	P	C	IN	EX	Total
SUBJECT	BUSINESS 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)