



# VIVEKANANDHA COLLEGE OF ARTS AND SCIENCES FOR WOMEN

[Autonomous]

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*Affiliated to Periyar University, Approved by AICTE and*

*Re-Accredited with 'A' Grade by NAAC*

*Recognized under section 2(f) and 12(B) Under UGC Act, 1956*

Elayampalayam – 637 205. Tiruchengode, Namakkal Dt., Tamil Nadu

## 1.1 Curriculum Design and Development

### 1.1.2 Syllabus Revision

DEPARTMENT OF COMMERCE  
B.COM-2017

PG AND RESEARCH DEPARTMENT OF COMMERCE



## 1.1.2 SYLLABUS REVISION

### VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN (Autonomous)

#### B.COM (BANKING AND INSURANCE) - 2017-2018

| Subject Code         | Course                | Subject Title  | Hrs / Week | Credits   | Int. Mark  | Ext. Mark  | Total Mark |
|----------------------|-----------------------|--|------------|-----------|------------|------------|------------|
| <b>SEMESTER - I</b>  |                       |  |            |           |            |            |            |
| 17U1LT01             | Languages             | Tamil or anyone of the modern or Classical Language - I  | 6          | 3         | 25         | 75         | 100        |
| 17U1LE01             | Languages             | English I  | 6          | 3         | 25         | 75         | 100        |
| 17U1BIC01            | Core-1                | Principles of Accountancy - I                            | 5          | 5         | 25         | 75         | 100        |
| 17U1BIC02            | Core-2                | Business Organization and Management                     | 5          | 5         | 25         | 75         | 100        |
| 17U1BIPR01           | Practical - I         | Commerce Practical -I                                    | 4          | -         | -          | -          | -          |
| 17U1BIA01            | Allied - 1            | Business Economics                                       | 4          | 4         | 25         | 75         | 100        |
| 17U1VE01             | Value Based Education | Yoga   | 2          | 2         | 25         | 75         | 100        |
|                      |                       |  |            |           |            |            |            |
|                      |                       |  |            |           |            |            |            |
| <b>Total</b>         |                       |  | <b>30</b>  | <b>22</b> | <b>150</b> | <b>450</b> | <b>600</b> |
| <b>SEMESTER - II</b> |                       |  |            |           |            |            |            |
| 17U2LT02             | Languages             | Tamil or anyone of the modern or Classical Language - II | 6          | 3         | 25         | 75         | 100        |
| 17U2LE02             | Languages             | English II   | 6          | 3         | 25         | 75         | 100        |
| 17U2BIC03            | Core - 3              | Principles of Accountancy - II                           | 4          | 4         | 25         | 75         | 100        |

|              |                       |                                |           |           |            |            |            |
|--------------|-----------------------|--------------------------------|-----------|-----------|------------|------------|------------|
| 17U2BIC04    | Core- 4               | Practice of Commercial Banking | 3         | 4         | 25         | 75         | 100        |
| 17U2BIPR02   | Practical - II        | Banking Practical -II          | 3         | 2         | 25         | 75         | 100        |
| 17U2BIA02    | Allied -II            | Principles of Insurance        | 4         | 4         | 25         | 75         | 100        |
| 17U2ES01     | Value Based Education | Environmental Studies          | 4         | 4         | 25         | 75         | 100        |
| <b>Total</b> |                       |                                | <b>30</b> | <b>24</b> | <b>175</b> | <b>525</b> | <b>700</b> |

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|                      | SubjectCode  | Course        | SubjectTitle                               | Hrs /Wee   | Credits    | Int. Mark   | Ext. Mark   | Total Mark  |
|----------------------|--------------|---------------|--|------------|------------|-------------|-------------|-------------|
| <b>SEMESTER - V</b>  |              |               |  |            |            |             |             |             |
| V                    | 17U5AFC15    | Core-15       | Cost Accounting                            | 6          | 5          | 25          | 75          | 100         |
|                      | 17U5AFC16    | Core-16       | Income Tax Law & Practice-I                | 6          | 5          | 25          | 75          | 100         |
|                      | 17U5AFC17    | Core-17       | E-Banking                                  | 6          | 4          | 25          | 75          | 100         |
|                      | 17U5AFC18    | Core-18       | International Banking And Foreign Exchange | 4          | 3          | 25          | 75          | 100         |
|                      | 17U5AFE01    | Elective:1    | Practical Auditing                         | 4          | 3          | 25          | 75          | 100         |
|                      | 17U5AFS03    | SBEC-III      | Women Studies                              | 2          | 2          | 25          | 75          | 100         |
|                      | 17U5CSN02    | NMEC-I        | Essential of office automation             | 2          | 2          | 25          | 75          | 100         |
|                      | <b>Total</b> |               |  | <b>30</b>  | <b>24</b>  | <b>175</b>  | <b>525</b>  | <b>700</b>  |
| VI                   | SubjectCode  | Course        | Subject Title                              | Hrs /Wee   | Credits    | Int. Mark   | Ext. Mark   | Total Mark  |
| <b>SEMESTER - VI</b> |              |               |  |            |            |             |             |             |
|                      | 17U6AFC19    | Core-19       | Management Accounting                      | 6          | 4          | 25          | 75          | 100         |
|                      | 17U6AFC20    | Core-20       | IncomeTax LawAndPractices-II               | 6          | 4          | 25          | 75          | 100         |
|                      | 17U6AFC21    | Core-21       | FinancialControlSystem                     | 6          | 3          | 25          | 75          | 100         |
|                      | 17U6AFPR03   | Practical-III | CampusToCorporate                          | 4          | 2          | 40          | 60          | 100         |
|                      | 17U6AFE02    | Elective:II   | 1.FundManagement                           | 4          | 3          | 25          | 75          | 100         |
|                      | 17U6AFP01    |               | 2.TALLYLAB                                 |            |            |             |             |             |
|                      | 17U6AFS04    | SBEC-IV       | OfficeOrganization                         | 2          | 2          | 25          | 75          | 100         |
|                      | 17U6AFN02    | NMEC-II       | Womenstudies                               | 2          | 2          | 25          | 75          | 100         |
|                      |              |               | Extensionactivities                        |            | <b>1</b>   |             |             |             |
|                      |              |               | <b>TOTAL</b>                               | <b>30</b>  | <b>21</b>  | <b>190</b>  | <b>510</b>  | <b>700</b>  |
|                      |              |               | <b>GRANDTOTAL</b>                          | <b>180</b> | <b>140</b> | <b>1025</b> | <b>3075</b> | <b>4100</b> |


**( OUR STUDENTS NMEC:(HISTORY-MAKERS OF MODERN INDIA)-SEM-VI**

**V SEM-ELECTIVES:**

- 17U5BIE01                      Practical Auditing.**
- 17U5BIE02                      Strategic Management.**
- 17U5BIE03                      Security Analysis And Portfolio Management.**

**VI SEM-ELECTIVES:**

- 17U6BIE01                      Industrial Relationship Management.**
- 17U6BIE02                      Fund Management.**
- 17U6BIEPR01                      TALLY LAB**

  
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15U1BIC01

**PRINCIPLES OF ACCOUNTANCY-I**

**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.

**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



## ADDITION

### PRINCIPLES OF ACCOUNTANCY-I

|                         |          |          |
|-------------------------|----------|----------|
| SUBJECT CODE: 17U1BIC01 |          |          |
| SEMESTER - I            | CREDIT:5 | HOURS:60 |

#### **OBJECTIVES**

1. To enable the students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

#### **Learning Outcome**

Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions

Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.

Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.

#### **UNIT-I**

**Introduction to Accounting: Meaning and objectives - Advantages and Limitations - Importance - Functions - Book Keeping and Accounting - Branches of Accounting - Types of Accounts - Accounting Process and Cycle - Accounting concepts and Conventions. 15%**  
**(12 Hours)**

#### **UNIT - II**

**Preparation of Journal, Ledger and Subsidiary Books: Accounting Rules - Rules of Double Entry System - Bookkeeping - Journalizing - Types of Journals - Posting to Ledgers**

- Balancing of Ledger Accounts - Types of Subsidiary Books - Preparation of Subsidiary Books - Trail balance - Features and objectives. (12 Hours)

### UNIT-III

**Final Accounts of Companies:** Capital and Revenue - Classification of Income and Expenditure - Financial Statement of Companies - Trading account - Profit and Loss Account - Balance sheet with Adjustments. (12 Hours)

### UNIT-IV

**Single Entry System:** Meaning and Objectives - Features - Limitations - Difference between Single Entry and Double Entry - Ascertainment of Profit - Net Worth method - Conversion method. (12 Hours) 20%

### UNIT-V

**Depreciation Accounting:** Meaning and objectives - Depletion and amortization - Causes of Depreciation - Methods of Depreciation - Straight Line and Diminishing balance Method - Average Due Date. (12 Hours) 20%

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

### 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

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

Fourth

### REFERENCE BOOKS

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai - 17. Fourth Edition 2015.
2. Financial Accounting - P.C. Tulsian, Tata Mcgraw-Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting - R.L. Gupta & Radhaswamy, Sultan Chand & Sons, 2011, New Delhi, Third Edition 2014.

4. Financial Accounting-  
M.C.Shukla,Grewal and Gupta,S.Chand&CoLtd,2010,NewDelhi,ThirdEdition2012.
5. Financial Accounting—  
R.C.Gupta and V.K.Gupta,SultanChand&Sons,NewDelhi,ThirdEdition2014.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>

<http://accountingexplained.com/financia>



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## 15U1BIA01 BUSINESS ECONOMICS

### **.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

  
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**ADDITION**

|                               |                 |                 |
|-------------------------------|-----------------|-----------------|
| <b>SUBJECTCODE: 17U1BIA01</b> |                 |                 |
| <b>SEMESTER - I</b>           | <b>CREDIT:4</b> | <b>HOURS:60</b> |

**BUSINESS ECONOMICS**

To enable the students to understand the salient features of economics, industry and services sector.

1. To know the students how to create demand and supply the products.

***Learning Outcome:***

*Students*

*will be able to understand the nature and characteristics of business economics. Students will understand the concept of demand and supply*

**UNIT I**

**Introduction to Economics:** Meaning and Definition – Nature and Characteristics – Branches of Economics and its applications – Significance of Micro and Macro Economics – Business Economics – Objectives and importance – Role in Decision making – Profit and Wealth Maximization. 20% **(12Hours)**

**UNIT II**

**Law of Demand:** Meaning – Determinants and distinction – Types of Demand – Law of Demand - Elasticity of demand – demand forecasting - factors influencing Elasticity of demand. **(12Hours)**

**UNIT III**

**Law of supply:** Meaning – Determinants – Elasticity of supply & its measurement – Types of supply – causes – factors affecting elasticity of supply – equilibrium. **(12Hours)**

**UNIT IV**

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

**UNIT V**

**Market Structure:** Market structure – Price and output under Perfect competition, Monopoly competition, Monopolistic and Oligopoly competition - Pricing objectives and methods - **(12Hours)**

### Content: beyond the Syllabus

- Economies of Large scale production
- Duopoly market structure

### **TEXT BOOK**

1. S. Sankaran Business Economics, The Himalayan publication, New Delhi, 2014

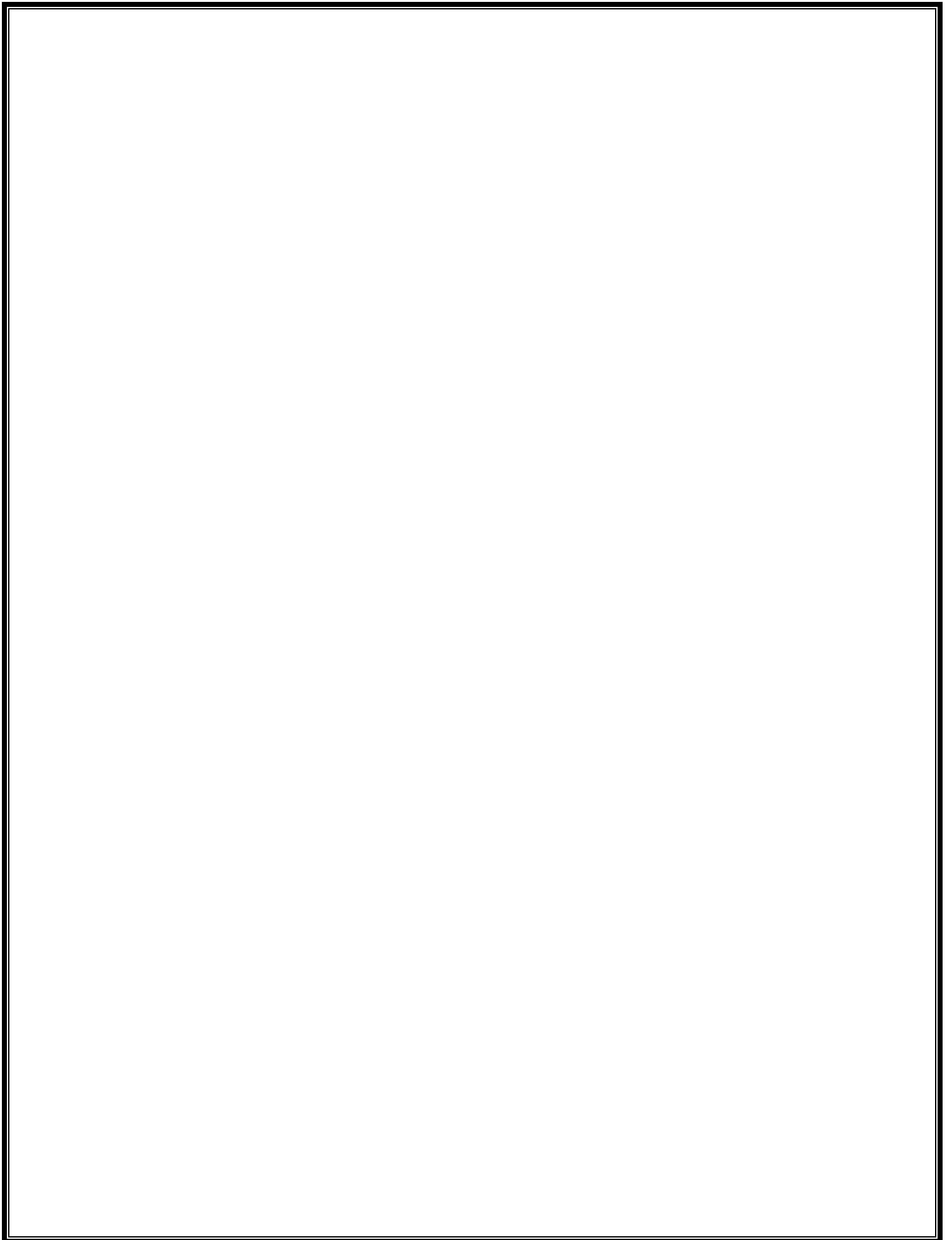
### **REFERENCE BOOKS**

1. P. N. Reddy and H. R. Appanniah 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, Sultanchand & sons, New Delhi, 2010

### **ONLINE SOURCES:**

1. <http://www.taxmann.com/bookstore/academic/business-economics-b.com.-ist-year.aspx>
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

  
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## **15U2BIC03      PRINCIPLES OF ACCOUNTANCY- I**

### **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.  
**(10 Hours)**

### **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 DelhiThird Edition 2012



**ADDITION**

| SUBJECT CODE: 17U2BIC03 |          |          |
|-------------------------|----------|----------|
| SEMESTER-II             | CREDIT:4 | HOURS:60 |

### PRINCIPLES OF ACCOUNTANCY - I1

#### Objective

1. To gain knowledge of accounting in general
2. To know the rules and regulations of partnership account

#### Learning Outcome

*Students will be able to pass journal entries for maintaining branch and departmental accounts.*

*Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.*

*Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.*

#### UNIT-I

**Branch Accounts:** Dependent branches – stock and debtors system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts.

**(12 Hours)**

#### UNIT—II

**Departmental Accounts** – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Interdepartmental transfers at cost and selling price – Preparation of Departmental Final Account **(12 Hours)**

#### UNIT-III

**Hire purchase system** – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading

Account – Installment System –  
Distinction between Hire purchase and Installment purchase system  
– Accounting treatment – Books of buyer and seller (simple problem only). **(12 Hours)**

#### **UNIT-IV**

**Partnership Accounting:** Admission-Retirement—Death of a partner. 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 **(12 Hours)**

#### **UNIT-V**

**Partnership Accounts – II:** – Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners in insolvency. **(12 Hours) 5%**

#### **NOTE:**

**The question papers shall cover 80% Problem and 20% Theory Content beyond the Syllabus:**

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

#### **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. Fourth Edition 2016.
2. Financial Accounting- P.C. Tulsian, Tata McGraw-Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting- R.L. Gupta & Radhaswamy, Sultan Chand & Sons, 2011, New Delhi, Third Edition 2014.
4. Financial Accounting- M.C. Shukla, Grewal and Gupta, S. Chand & Co Ltd, 2010, New Delhi, Third Edition 2012.
5. Financial Accounting— R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

**ONLINESOURCES:**

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>



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