

# **Sri Kaliswari College (Autonomous), Sivakasi**

(Affiliated to Madurai Kamaraj University)

Re-Accredited with 'A' grade (CGPA 3.30) by NAAC)



## **Programme Scheme, Scheme of Examination and Syllabi**

(For those who join from June 2018 and afterwards)

## **Department of Commerce**

**UG Programme – B.Com (R)**

**Curriculum Design and Development Cell**

**Annexure C**

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## **Curriculum Design and Development Cell**

**UG Programme – B.Com (R)**

**HOD**

**Dean of  
Business Science**

**Dean of  
Academic Affairs**

**Principal**

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**Members of Board of Studies (2018-2021)**

<b>S.No.</b>	<b>Board Members</b>	<b>Name and Designation</b>
1.	Chairman of the Board	<b>Dr.M.Gurusamy</b> , Head and Associate Professor, Department of Commerce
2.	University Nominee	<b>Dr. N. Magesvaran.</b> , Assistant Professor of Commerce, Rajapalayam Rajus' College, Rajapalayam – 626 117 Mob. No: 94880 02242, 75025 14866
3.	Academic Expert 1	<b>Dr.M.Gurupandi.</b> , Assistant Professor, Department of Commerce, Alagappa University, Karaikudi – 630004 Mob. No: 9443684404
4.	Academic Expert 2	<b>Dr. K. Rajamannar</b> , Assistant Professor, Department of Commerce, Manonmaniam Sundaranar University, Tirunelveli Mob. No: 94420 25363
5.	Industrial Expert	<b>Mr. J. Manikandan</b> Sri Vasanthaa Package Industries 4/1610, Hussain Colony, Sivakasi. 9843136449
6.	Alumnus	<b>Selvi. S. Anusuya., B.Com., CA (Inter)</b> Audit Assistant,CA Abdul Nazir, Chartered Accountant Srivilliputtur Mob. No: 8825511319
<b>Members</b>		
7.	Dr.N.R.Nagarajan	Senior Professor in Commerce
8.	Dr.M.J.Senthilkumar	Associate professor in Commerce
9.	Mr.A.Babu Franklin	Assistant professor in Commerce
10.	Mrs.R.Geetha	Assistant professor in Commerce
11.	Mrs.J.Jasmine Bhastina	Assistant professor in Commerce
12.	Mrs.P.Rajeswari	Assistant professor in Commerce
13.	Mrs.E.Kiruthika	Assistant professor in Commerce
14.	Dr.S.Kulothungapandian	Assistant professor in Commerce
15.	Mr.G.Lingaperumal	Assistant professor in Commerce
16.	Mr.T.Malainambirajan	Assistant professor in Commerce
17.	Mr.M.Rajeev Gandhi	Assistant professor in Commerce

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**B.Com (R) (Semester) - (2018-2021)**

**Objectives, Outcomes, Regulation**

**Programme Objectives:**

- To produce committed entrepreneurs
- To generate commerce professionals
- To bestow employable graduates
- To enable rural youth to compete with the urban by quality education
- To instill moral values

**Programme Outcomes:**

**Knowledge**

PO 1: Well grounded knowledge in chosen subjects.

PO 2: Updated knowledge related to the subjects.

**Skills**

PO 1: Acquisition of cognitive skills

PO 2: Acquisition of Life Skills for Employment.

**Attitude**

PO 1: Holistic Personality Development through Self - directed and lifelong learning.

PO 2: Eco Sensitivity, inclusive culture, moral uprightless and social commitment.

**Programme Specific Outcomes:**

- Build a strong foundation of knowledge in different areas of Commerce
- Acquire the skill of applying concepts and techniques used in Commerce
- Develop an attitude for working effectively and efficiently in a business world.
- Enable to be capable of making decisions at personal and professional level.
- Able to sustain as a corporate employee, private accountant and stock broker.
- Enable to getting job in banking and insurance company.
- Acquire numerous career options.
- Able to pursue higher study courses like M.Com, M.B.A, CMAI, CA, ACS and BL.
- Equip with caliber to appear competitive examinations.

**Regulation**

**Duration of the programme :** Three years (equivalent to six semesters)

**Eligibility:**

Candidate should have passed the higher secondary examinations conducted by the Board of Higher Secondary education, Government of Tamilnadu or any other examinations accepted by the Syndicate of the Madurai Kamaraj University as its equivalent.

**Medium of Instruction** : English

**Age Limit:**

Max age limit : 21 Years

**Age Relaxation:**

SC/ST/OBC/MBC/DNC & Women : 3 years age relaxation

Differently Abled Students : 5 years age relaxation

**Transitory Permission:**

Students joined from 2018 - 2021 may be permitted to write their examinations in this pattern up to April 2026.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**Choice Based Credit System**  
**UG Programme – B.Com (R)**  
**2018 - 2021**  
**Scheme of Examination / Question Paper Pattern**

**Theory Examination**

The Internal and External marks should be allotted in the ratio 25:75.

**Internal Marks:**

i. Test (3 Test)	: 15 Marks (Average of the best two tests)
ii. Assignment	: 5 Marks (Average of two)
iii. Seminar / Quiz	: 5 Marks
<b>Total</b>	<b>: 25 Marks</b>

**External Question Paper Pattern:**

The question paper for external exam will have three parts.

Time: 3 Hours

Max. Marks: 75

Part – A (10 X 1 =10)

Question No.1 To 10 – All are Multiple Choices – (2 Questions from Each Unit).

Part – B (5 X 7 =35)

(Choosing Either (a) or (b) Pattern – Alternative Choice – (One Question from Each Unit).

Question No.	11. (a) or 11. (b)	- From Unit I
	12. (a) or 12. (b)	- From Unit II
	13. (a) or 13. (b)	- From Unit III
	14. (a) or 14. (b)	- From Unit IV
	15. (a) or 15. (b)	- From Unit V

Part – C (3 X 10 =30)

Answer any Three out of Five Questions (One Question from Each Unit).

Question No. 16 – 20.

16	- From Unit I
17	- From Unit II
18	- From Unit III
19	- From Unit IV
20	- From Unit V

**Blue Print for Question Paper Setting**

<div>Component</div> <div>unit</div>	Knowledge			Understanding			Higher objective			Total Marks
	PART A	PART B	PART C	PART A	PART B	PART C	PART A	PART B	PART C	
UNIT I	<b>1</b> (1) <b>2</b> (1)				<b>11a</b> (7)	<b>16</b> (10)		<b>11b</b> (7)		26
UNIT II	<b>3</b> (1) <b>4</b> (1)	<b>12a</b> (7)				<b>17</b> (10)		<b>12b</b> (7)		26
UNIT III	<b>6</b> (1)	<b>13a</b> (7)			<b>13b</b> (7)		<b>5</b> (1)		<b>18</b> (10)	26
UNIT IV	<b>8</b> (1)		<b>19</b> (10)		<b>14a</b> (7) <b>14b</b> (7)		<b>7</b> (1)			26
UNIT V	<b>9</b> (1) <b>10</b> (1)	<b>15a</b> (7)			<b>15b</b> (7)	<b>20</b> (10)				26
Total	8	21	10		35	30	2	14	10	130

- Knowledge based                                 -       30%
- Understanding                                    -       50%
- Higher Objective                                -       20%

### **Practical Examination (Computer)**

#### **Internal Marks:**

i. Average of two tests	: 30 Marks
ii. Record Work	: 5 Marks
iii. Lab Performance	: 5 Marks
<b>Total</b>	<b>: 40 Marks</b>

#### **External Marks:**

i. Aim, Procedure / Algorithm and Program	: 15 Marks
ii. Results	: 35 Marks
iii. Viva	: 10 Marks
<b>Total</b>	<b>: 60 Marks</b>



**SRI KALISWARI COLLEGE (Autonomous), SIVAKASI**  
**Department of Commerce**  
**Choice Based Credit System - Curriculum Structure**  
**UG Programme – B.Com (R)**  
**2018 – 2021**

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**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**Choice Based Credit System - Curriculum Pattern**  
**UG Programme – B.Com (R)**  
**(2018 – 2021)**

<b>Semester</b>	<b>Part</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Hours</b>	<b>Credits</b>
<b>I</b>	I	<b>18UKAL11</b>	<b>Tamil/Hindi/French – I:</b> Kappedu - Arimugam	6	3
	II	<b>18UENL11</b>	General English – I	6	3
	III	<b>18UCMC11</b>	<b>Core Course – I:</b> Foundation Course – Financial Accounting – I	5	5
		<b>18UCMC12</b>	<b>Core Course – II:</b> Principles of Marketing	5	4
		<b>18UCMA11</b>	<b>Allied Course – I:</b> Business Economics	4	3
	IV	<b>18UCMN11</b>	<b>Non-Major-Elective Course – I:</b> Principles of Commerce	2	1
		<b>18UCME11</b>	<b>Enrichment Course – I:</b> Business Correspondence	2	1
			<b>Total</b>	<b>30</b>	<b>20</b>
<b>II</b>	I	<b>18UAML21</b>	<b>Tamil/Hindi/French – II:</b> Aluvalaga Muraihal	6	3
	II	<b>18UENL21</b>	General English – II	6	3
	III	<b>18UCMC21</b>	<b>Core Course – III:</b> Financial Accounting – II	5	5
		<b>18UCMC22</b>	<b>Core Course – IV:</b> Principles and Practices of Banking	5	4
		<b>18UCMA21</b>	<b>Allied Course – II:</b> Indian Economy	4	3
	IV	<b>18UCMN21</b>	<b>Non-Major-Elective Course – II:</b> Introduction to Banking	2	1
		<b>18UCME2P</b>	<b>Enrichment Course – II:</b> E-Commerce - Practical	2	1
			<b>Total</b>	<b>30</b>	<b>20</b>
<b>III</b>	III	<b>18UCMC31</b>	<b>Core Course – V:</b> Financial Accounting – III	6	5
		<b>18UCMC32</b>	<b>Core Course – VI:</b> Secretarial Practice	5	5
		<b>18UCMC33</b>	<b>Core Course – VII:</b> Cost Accounting	5	5
		<b>18UCMC3P</b>	<b>Core Course – VIII:</b> Office Packages - Practical	6	4
		<b>18UCMA31</b>	<b>Allied Course – III:</b> Business Statistics	4	3
	IV	<b>18UCMS31</b>	<b>Skill Based Course– I:</b> International Marketing	2	2
		<b>18UCMV31</b>	<b>Value Based Course – I:</b> Entrepreneurship Development	2	1
			<b>Total</b>	<b>30</b>	<b>25</b>
<b>IV</b>	III	<b>18UCMC41</b>	<b>Core Course – IX:</b> Financial Accounting – IV	6	5
		<b>18UCMC42</b>	<b>Core Course – X:</b> Business Environment	5	4
		<b>18UCMC43</b>	<b>Core Course – XI:</b> Management Accounting	5	5
		<b>18UCMC44</b>	<b>Core Course – XII:</b> Principles of Auditing	6	4
		<b>18UCMA41</b>	<b>Allied Course – IV:</b> Business Mathematics	4	3
		<b>18UCMO41</b>	<b>Elective Course – I:</b> Consumer Affairs	4	3
		<b>18UCMO42</b>	Principles of Management		
	V		Extension	-	1
			<b>Total</b>	<b>30</b>	<b>25</b>

<b>V</b>	<b>III</b>	<b>18UCMC51</b>	<b>Core Course – XIII:</b> Financial Accounting – V	5	5
		<b>18UCMC52</b>	<b>Core Course – XIV:</b> Business Law	5	4
		<b>18UCMC53</b>	<b>Core Course – XV:</b> Income Tax Law and Practice – I	5	5
		<b>18UCMC54</b>	<b>Core Course – XVI:</b> Financial Management	5	4
			<b>Elective Course – II:</b>		
		<b>18UCMO51</b>	Techniques in Operation Research	4	3
	<b>IV</b>	<b>18UCMO52</b>	Accounting for Decision Making		
		<b>18UCMS51</b>	<b>Skill based Course – II:</b> EXIM Documentation	2	1
		<b>18UCMS5P</b>	<b>Skill based Course – III:</b> Commerce Practical	2	1
		<b>18UVED51</b>	Value Education	1	1
<b>VI</b>	<b>III</b>	<b>18UDMG51</b>	Disaster Management	1	1
			<b>Total</b>	<b>30</b>	<b>25</b>
	<b>III</b>	<b>18UCMC61</b>	<b>Core Course – XVII:</b> Financial Accounting – VI	5	5
		<b>18UCMC62</b>	<b>Core Course – XVIII:</b> Industrial Law	5	4
		<b>18UCMC63</b>	<b>Core Course – XIX:</b> Income Tax Law and Practice - II	5	5
		<b>18UCMC6P</b>	<b>Core Course – XX:</b> Accounting Automation - Practical	5	4
			<b>Elective Course – III:</b>		
		<b>18UCMO61</b>	Financial Market and Services	4	3
	<b>IV</b>	<b>18UCMO62</b>	Human Resource Management		
		<b>18UCMS61</b>	<b>Skill Based Course – IV:</b> Goods and Services Tax	2	2
		<b>18UCMV61</b>	<b>Value Based Course – II:</b> Soft Skill Development	2	1
		<b>18UESR61</b>	Environmental Studies	2	1
			<b>Total</b>	<b>30</b>	<b>25</b>

**EXTRA CREDIT COURSE:**

Semester	Course Code	Course Name	Hours	Credits
III	18UCMEX1	Fundamentals of Retailing	4	2
IV	18UCMEX2	Retail Management	4	2
<b>Total</b>			<b>8</b>	<b>4</b>
III	18UCMEXP	CorelDRAW Graphics X6	4	2
IV	18UCMEXQ	Photo Graphics Design	4	2
<b>Total</b>			<b>8</b>	<b>4</b>

Semester	I	II	III	IV	V	VI	Total
Credits	20	20	25	25	25	25	140

**HOD**

**Dean of  
Business Science**

**Dean of  
Academic Affairs**

**Principal**

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester I**

**(2018 - 2021)**

**Part - I: Kappedu - Arimugam (18UKAL11)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 6**

**Duration : 90 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**குறிக்கோள்கள்:**

- காப்பீடு பற்றிய அடிப்படை அறிவை வளர்த்துக் கொள்ள உதவுகிறது.
- இடர்பாடு பற்றிய விதிமுறைகளையும் மற்றும் இழப்பீடு கோரும் போது பின்பற்ற வேண்டிய விதிமுறைகள் பற்றியும் தெரிந்து கொள்ள உதவுகிறது.
- இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் செயல்முறை பற்றி தெரிந்து கொள்ள உதவுகிறது.

**Course Outcomes:**

1. காப்பீட்டின் பயன்பாடுகளை பற்றி அறிந்து கொள்ள முடியும்.
2. காப்பீடு பற்றிய ஒருங்கிணைந்த கோட்பாடுகள் மற்றும் இடர் ஏற்றல் பற்றி அறிதல்.
3. காப்பீடு எடுக்கும் முறைகளை பற்றி தெரிந்து கொள்ள முடியும்.
4. இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பணிகளை பற்றி தெரிந்து கொள்ள முடியும்.
5. பொது காப்பீடு ஒப்பந்தத்தின் நிபந்தனைகளை பற்றி தெரிந்து கொள்ள முடியும்.

**பகுதி I**

**(18 மணி நேரம்)**

காப்பீடு: பொருள் - வரைவிலக்கணம். இடர்: பொருள் - இலக்கணம் - வகைகள். இன்னல்கள்: பொருள் - இடையறு: பொருள் - வகைகள் - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டின் கூறுகள் - காப்பீட்டின் சிறப்பு பண்புகள்.

காப்பீட்டு ஒப்பந்தம்: பொருள் - வரைவிலக்கணம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் அடிப்படைக் கொள்கைகள் - இரட்டைக்காப்பீடு: பொருள் - மறுகாப்பீடு பொருள் - காப்பீட்டின் பணிகள் - காப்பீட்டின் இன்றியமையாமை.

**பகுதி II**

**(18 மணி நேரம்)**

ஆயுள்காப்பீடு: பொருள் - வரைவிலக்கணம் - ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படை கூறுகள் - ஆயுள் காப்பீட்டிற்கும், பொதுகாப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

ஆயுள் காப்பீடு பத்திரங்கள்: பொருள் - வகைகள்: கால அடிப்படையில் வழக்கப்படும் பத்திரங்கள், குறைந்த கால அளவுள்ள பத்திரங்கள் முனைமம் செலுத்தும் முறையில் வழக்கப்படும் பத்திரங்கள், இலாபத்தில் பங்கு கொள்ளும் பத்திரங்கள் மற்றும் காப்பீடு செய்யும் நபர்களின் எண்ணிக்கை அடிப்படையில் வழக்கப்படும் பத்திரங்கள்.

**பகுதி III**

**(18 மணி நேரம்)**

ஆயுள் முனைமம் கணக்கிடுதல்: முனைமம்: பொருள் - முனைமம் கணக்கிடும் வகைகள் - ஆயுள் காப்பீடு செய்யும் முறை - நிபந்தனைகள் - வயதுக்கான அத்தாட்சி - முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல் - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு.

இந்திய ஆயுள் காப்பீட்டுக் கழகம்: குறிக்கோள்கள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு - தனியார் மயமாக்கல்: ஆதரவு - எதிர்ப்பு - தற்போதைய நிலை.

**பகுதி IV****(18 மணி நேரம்)**

கடல் காப்பீடு: பொருள் - வரைவிலக்கணம் - ஒப்பந்தத்தின் தன்மை. கடல்சார் காப்பீடு: பொருள் - நிபந்தனைகள் - கடல்சார் இடர்கள் - கடல் சார்ந்த காப்பீட்டின் வகைகள் - இழப்புகள் - கடல் காப்பீட்டில் நஷ்ட ஈடு கொடுப்பதற்கான செயல் முறைகள் - கடல் காப்பீட்டிற்கும் ஆயுள் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

**பகுதி V****(18 மணி நேரம்)**

தீ காப்பீடு: பொருள் - வரைவிலக்கணம் - காரணங்கள் - தீ காப்பீட்டின் பிரிவுகள் - தீ காப்பீட்டுப் பத்திரங்களின் வகைகள் - தீ காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் - தீ காப்பீட்டிற்கும் கடல் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள் - கடல் காப்பீட்டிற்கும் தீ காப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

**முதன்மை நூல்:**

1. பீர் முஹமது மற்றும் ஷகலி இப்ராஹிம், “காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்”, பாஸ் பப்ளிகேசன்ஸ், பதிப்பு 2011.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1, 2	-	1.1 to 2.32
II	1	3, 4	-	3.1 to 4.10, 4.20 to 4.21
III	1	5	-	5.1, 5.4, 5.5, 6.1 to 6.5, 6.7 to 6.10, 6.12, 6.13, 8.1 to 8.4, 8.5 to 8.13
IV	1	9	-	9.1 to 9.29
V	1	10	-	10.1 to 10.22

**பார்வை நூல்கள்:**

- செல்வராஜ் வி.எம், “பொது காப்பீடு” பவானி பப்ளிகேசன்ஸ் சி.வைகுண்டம், பதிப்பு 2000.
- இராமலிங்கம். எல்.பி மனோகரன் பி மற்றும் எம்.செல்வகுமார், “காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்”, மெரிட் இந்தியா பப்ளிகேசன்ஸ் மதுரை, முதல் பதிப்பு 2006.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester I**

**(2018 - 2021)**

**Core - I: Foundation Core Course - Financial Accounting - I (18UCMC11)**

**(For those who join from June 2018 and afterwards)**

**Credits : 5**

**Hours/Week : 5**

**Duration : 75 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**Course Objectives:**

- To gain a basic knowledge about Accountancy.
- To give an opportunity to learn the basis of accounting.
- To impart a knowledge about accounting principles and concepts.

**Course Outcomes:**

1. Evaluate the uses and users of accounting information.
2. Explain and apply accounting concepts, principles and conventions.
3. Record basic accounting transactions and prepare annual financial statements.
4. Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.
5. Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
6. Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
7. Develop the ability to prepare the bank reconciliation statement and also clarifying the errors.

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**UNIT I**

**(15 hrs)**

Book Keeping: Meaning – Objectives – Accounting: Functions – Advantages – Disadvantages – Differences between book keeping and accounting - Accounting Principles – Concepts and Conventions.

**UNIT II**

**(15 hrs)**

System of Accounting - Types of Accounts - Golden Rules - Journal – Ledger – Difference between Journal and Ledger.

**UNIT III**

**(15 hrs)**

Subsidiary books: Meaning – Types – Cash book and its types – Petty cash book – Imprest system – Trial Balance – Objectives – Preparation of Trail Balance – Significance - Limitations.

**UNIT IV****(15 hrs)**

Errors: Types – Errors disclosed and not disclosed by trial balance - Rectification of errors - Suspense account. Bank Reconciliation Statement: Reasons for differences in cash book balance and pass book balance – Differences between cash book and pass book – Favourable and overdraft model.

**UNIT V****(15 hrs)**

Final accounts: Meaning - Manufacturing account - Trading Account - Manufacturing account Vs trading account - Profit and loss account - Trading account Vs Profit or loss account - Differences between Gross profit and Net profit - Balance sheet - Trial balance Vs Balance sheet - Treatment of some important adjustments.

**Note: (Theory 20 % - Problems 80%)**

**Text Book:**

1. T.S.Reddy and Dr. A. Murthy, “Advanced Accountancy”, Margham Publication, Chennai, 2011 Edition.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	I	-	T1 1.1 – 1.6 & 2.1 – 2.18
II	1	III	-	T1 3.1 – 3.10 & 3.21 - 3.35
III	1	III & IV	-	T1 3.11 - 3.19 & 4.1- 4.16
IV	1	V & VII	-	T1 5.1 – 5.6 & 7.1 – 7.20
V	1	XII	-	T1 12.1 – 12.45

**Reference Books:**

1. Arulanadam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

2. Gupta R.L and Radha samy M, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, Edition 2001.

3. Sudhakar V, Anbalagan M and Jeyalakshmi K, “ Fundamentals of Financial Accounting”, S. Chand & Sons, New Delhi, Edition 2009.

4. Jain S.P and Narang “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester I**

**(2018 - 2021)**

**Core Course - II: Principles of Marketing (18UCMC12)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain basic knowledge about marketing.
- To know the various terms and concepts in marketing.
- To give an opportunity to learn the basics of marketing.

**Course Outcomes:**

1. Understand the marketing concepts and its merits and demerits.
2. Frame his/her own marketing technique.
3. Get familiarities with the functions of marketing, to gearing up their market.
4. Learn segment the total market.
5. Understand the details regarding product life cycle to can judge product situations.
6. Gain knowledge with regards to fixation of price, factors affecting product and price and how to choose media for advertisement.

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**UNIT I** **(15 hrs)**

Market: Meaning – Definition – Kinds. Marketing: Meaning – Definition - Features – Evolution of Marketing concepts – Modern marketing concepts. Online marketing: Meaning - Merits and Demerits.

**UNIT II** **(15 hrs)**

Functions of Marketing: Exchange Function, Functions of Physical supply and Facilitating functions. Market Segmentation: Meaning – Definition – Need – Importance – Bases of market segmentation: Demographic, Geographic, Psychographic and Behavioral segmentations - Marketing Vs. Selling.

**UNIT III** **(15 hrs)**

Marketing Mix: Meaning – Definition - Features – Factors influencing marketing mix. 4 P's of marketing: Product, Price, Place and Promotion. Product: Meaning – Definition - Types – Product Life Cycle – New product development.

**UNIT IV** **(15 hrs)**

Pricing: Meaning – Definition - Objectives – Importance – Types - Factors affecting pricing policy. Physical distribution: Meaning – Wholeseller: Meaning - Functions – Retailer: Meaning – Functions – Merits and Demerits of retailer.



**UNIT V****(15 hrs)**

Promotion Mix: Meaning – Definition - Importance of promotion mix. Advertising: Meaning –Definition- Features – Objectives – Advantages - Limitations. Advertising Media: Meaning-Definition –Determinants-kinds of advertising media.

**Text Books:**

1. Pillai R.S.N. and Bagvathi, “Modern Marketing Principles and Practices”, S. Chand, New Delhi, Edition 2009.
2. Gupta C.B and Rajan Nair N, “Marketing Management”, Sultan Chand & Sons, New Delhi, Edition 2000.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1 – 6
	1	2	-	20 - 26
	2	1	-	1.8 – 1.9
	2	20	-	20.6 – 20.8
II	1	3	-	35 - 39
	1	1	-	11
	2	5	-	5.2 - 5.9
III	1	3	-	28 - 32
	1	16	-	200 - 201
	1	17	-	214 – 215, 221 - 223
IV	1	18	-	228 - 238
	1	34	-	460, 462 – 463 - 467
V	2	7	-	12.4 , 12.5
	1	26	-	329, 332, 340 – 344, 356 -363

**Reference Books:**

1. Sekar P.C and Selvaraj M, “Principles and Practices of Marketing Management”, ENPEE Publications, Madurai, Edition 2002.
- 2 . Senthil Kumar M.J and Babu Franklin A, “Modern Marketing Management”, Sri Kaliswari College Publication, Sivakasi, Edition 2015.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**UG Programme - B.Com. (R)**  
**Semester I**  
**(2018 - 2021)**

**Allied Course - I: Business Economics (18UCMA11)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about Economics.
- To know the various concepts in Economics.
- To impart a knowledge about the Indian Economy.

**Course Outcomes:**

1. Understand the role of managerial economics in firms.
2. Analyze the demand and supply condition and assess the position of a company.
3. Design competition in strategies including costing, pricing, according to the nature of products and the structure of the market.
4. Acquire knowledge in analyzing the real world business problems with a systematic theoretical framework.
5. The students can understand demand and profit forecasting.

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<b>UNIT I</b>	<b>(12 hrs)</b>
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Managerial Economics: Introduction - Definition – Nature and Scope of managerial Economics - Significance of Managerial Economics - Economics Vs Managerial Economics - Role and responsibilities of Managerial Economist.

<b>UNIT II</b>	<b>(12 hrs)</b>
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Law of Diminishing marginal utility: Meaning- Definition- Assumptions. Law of Equi-marginal utility: Meaning- Assumptions. Demand analysis: Meaning - Definitions - Law of Demand - Demand determinants. Elasticity of Demand: Types – Determinants.

<b>UNIT III</b>	<b>(12 hrs)</b>
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Demand Forecasting: Meaning – Factors involved in forecasting – Importance – Methods of forecasting for an established product and a new product – Criteria of good forecasting method.

<b>UNIT IV</b>	<b>(12 hrs)</b>
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Price analysis: Features of perfect competition, Monopoly, Duopoly, Oligopoly and Monopolistic competition. Pricing methods: Full cost pricing, Marginal cost pricing, going rate pricing, Customary pricing, Peak Load pricing, skimming pricing, Penetration pricing and differential pricing.

**UNIT V****(12 hrs)**

Profit analysis: Goals of business firm - Nature of profit - Profit planning & control - Theories of profit - Break even Analysis – Uses and limitations – Profit forecasting.

**Text book:**

1. Srinivasan N, “Managerial Economics”, Meenakshi Publication, Madurai, Edition 2014.

Unit	Text book No.	Chapters	Section	Page No.
I	1	I	-	4 – 16
II	1	II	-	22 – 40 & 53 – 69
III	1	III	-	88 – 103
IV	1	IV	-	113 – 115, 118 – 122, 126 – 127, 131 & 135 - 140
V	1	V	-	167 - 188

**Reference Book:**

1. Sankaran S, “Managerial Economics”, Margham Publications, Chennai, Edition 2005.
2. Mehta P.L, “Managerial Economics”, Sultan Chand and Sons, New Delhi, Edition 2007.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester I**

**(2018 - 2021)**

**Non- Major- Elective Course - I: Principles of Commerce (18UCMN11)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the basic aspect of Commerce.
- To identify the instruments which are helpful in modern era.
- To gain the knowledge on Commerce and its aids.

**Course Outcomes:**

1. Gain an insight into the basic knowledge of Commerce.
2. Develop basic understanding of the industrial organisation mechanism.
3. Understand the various aspects of Business ethics.

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**UNIT I (6 hrs)**

Business: Meaning – Definition – Classification of business activities: Economic and non economic activities – Characteristics – Objectives: Economic, Social, Human and National.

**UNIT II (6 hrs)**

Commerce: Meaning – Definition – Scope – Causes and removal of Hindrance. E Commerce: Meaning – Requirements – Scope. Trade: Meaning – Classification – Aids to Trade – Difference between trade and commerce.

**UNIT III (6 hrs)**

Ethics: Meaning – Definition – Characteristics. Business Ethics: Meaning – Definition – Factors influencing Business Ethics – Importance.

**UNIT IV (6 hrs)**

Forms of Business Organisation: Meaning of Business Enterprise – Types. Sole Trader: Meaning – Definition – Features – Advantages – Limitations. Partnership: Meaning – Definition – Features – Contents - Partnership deed - Advantages – Limitations.

**UNIT V (6 hrs)**

Joint Stock Company: Meaning – Definition – Features of Joint Stock Company – Advantages – Disadvantages – Distinction between Partnership Firm and Joint Stock Company – Kinds of companies.

**Text Book:**

1. Balaji C.D. and Prasad G., “Principles of Commerce”, Margham Publications, Chennai, Edition 2007.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1.1 – 1.10 & 1.21
II	1	1	-	1.23 – 1.32
III	1	3	-	3.1 – 3.5
IV	1	4	-	4.1 – 4.7
V	1	5	-	5.1 – 5.12

**Reference Books:**

1. Dr. Anonymous, “Principles of Commerce”, BiblioLife Publication, Chennai, Edition 2009.

2. James Stephenson, “Principles and Practice of Commerce”, Chand Publication, New Delhi, Edition 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester I**

**(2018 - 2021)**

**Enrichment Course - I: Business Correspondence (18UCME11)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the effective business writing.
- To know the effective interpersonal communication.
- To develop and deliver effective presentation.

**Course Outcomes:**

1. Able to facilitate effective Business correspondence.
2. Understand the effective business communication for decision making.
3. Acquire effective interpersonal communication.

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**UNIT I (6 hrs)**

Business Communication: Meaning - Definition – Characteristics - Objectives of Communication – Importance – Process - Types of Communication. Business Letters: Types-qualities of a good business letter - Layout of business letter.

**UNIT II (6 hrs)**

Trade Enquiries - Offers and Quotations – Order - Confirmation of order - Cancellation of order.

**UNIT III (6 hrs)**

Complaints and Adjustments – Collection letters – Circular letters.

**UNIT IV (6 hrs)**

Banking Correspondence: Letters between a bank and customer - Insurance correspondence Fire, Marine and General.

**UNIT V (6 hrs)**

Agency correspondence – Application letters: solicited and unsolicited.

**Text Book:**

1. K.Sundar and A. Kumara Raj, “Essential of Business Communication”, Vijay Nicole Imprints Private Limited, Chennai, Edition 2017.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1-10
		2	-	32-36
		3	-	39-50
II	1	4	-	57-67
		5	-	79-88
III	1	6	-	93-102
		7	-	107-114
		9	-	125-132
IV	1	10	-	137-149
		11	-	157-163, 166-168
V	1	13	-	183-188
		21	-	279-284

**Reference Books:**

1. R.C Bhatia, “Business Communication”, Ane Books Pvt. Ltd., New Delhi, Edition 2008.

2. K.Sundar & A. Kumara Raj, “Business Communication”, Vijay Nicole Imprints Private Limited., Chennai, Edition 2012.

3. R.S.N.Pillai and Bagawathi, “Modern Commercial Correspondence”, S. Chand & Company. Ltd., New Delhi, Edition 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme – B.Com. (R)**

**Semester - II**

**(2018 - 2021)**

**Part - I: Aluvalaga Muraihal (18UAML21)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 6**

**Duration : 90 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**குறிக்கோள்கள்:**

- நவீன அலுவலகத்தில் உள்ள பணிகள் மற்றும் நடைமுறைகள் பற்றி தெரிந்து கொள்ளுதல்.
- நவீன அலுவலகத்தில் உள்ள புதிய சேவைகள் மற்றும் நடைமுறைகள் பற்றி தெரிந்து கொள்ளுதல்.
- நவீன அலுவலகத்தில் உள்ள தொழில் நுட்பம், சாதனங்கள், இயந்திரங்கள், மற்றும் செயலாற்றும் கடமைகள் பற்றி தெரிந்து கொள்ளுதல்.

**பாடத்திட்ட விளைவுகள்:**

1. நவீன அலுவலகத்தில் அறிக்கை தயாரித்தலின் நோக்கங்களை புரிந்துக் கொள்ள முடிகிறது.
2. மாறிவரும் அலுவலக இயந்திரங்களின் பயன்களை தெரிந்து கொள்ள முடியும்.
3. நவீன அலுவலகத்தின் அன்றாட நடவடிக்கைகளை புரிந்து கொள்ள முடிகிறது.
4. கோப்பிடுதலையும், கோப்பீடுதலின் நோக்கங்கள் பற்றியும் புரிந்து கொள்ளலாம்.
5. அலுவலகத்தின் இட அமைப்பை அறிந்து கொள்ள முடிகிறது.

**பகுதி I**

**(18 மணி நேரம்)**

நவீன அலுவலகத்தில் அமைப்பு முறைகள் : நவீன அலுவலகத்தின் இலக்கணம் - அலுவலகத்தின் பணிகள் - அலுவலக முறைகள் மற்றும் அலுவலக நடைமுறைகள் - அலுவலக முக்கியத்துவம் - நன்மைகள் - குறைபாடுகள் - அலுவலக இடவசதி.

**பகுதி II**

**(18 மணி நேரம்)**

அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து : தபால்களைக் கையாளுதல் - அஞ்சல் துறையை அமைத்தல் மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள் மற்றும் வெளி கடிதத் தொடர்பு - வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு - படிவக் கட்டுப்பாடு – வடிவமைப்பு .

**பகுதி III**

**(18 மணி நேரம்)**

கோப்பிடுதல் : நல்ல கோப்பீட்டு முறையின் முக்கிய அம்சங்கள் - வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் - கோப்பீடு முறைகள் - மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறைகள்.

சுட்டகராதியின் அமைப்பு சுட்டகராகதியின் பல்வேறு வகைகள் - அதன் நோக்கங்கள் - நன்மைகள்.



**பகுதி IV**

(18 மணி நேரம்)

அலுவலக இயந்திரங்களும் சாதனங்களும் : பல்வேறு சாதனங்கள் தேவைகள் - அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடு – கணிப்பொறி மற்றும் அலுவலக சாதனங்கள் வகைகள்.

**பகுதி V**

(18 மணி நேரம்)

அலுவலக அறிக்கைகள் : அறிக்கையின் வகைகள் - அமைப்பு மற்றும் அறிக்கைகளின் செயலாக்கம் - காகிதமற்ற அலுவலக நடைமுறைகள் - வழிமுறைகள் - மின்னணு கையொப்பம்.

**முதன்மை நூல்:**

1. எஸ்.எம்.சுந்தரம், “அலுவலக முறைகள்”, ஸ்ரீ மீனாட்சி பப்ளிகேஷன்ஸ், காரைக்குடி, பதிப்பு 2004.

Unit	Text Book	Chapters	Section	Page No.
I	1	1	1	1 - 6
	1	1	3	33 - 36
II	1	2	-	81 – 95
	1	3	-	100 - 105
III	1	4	-	106 - 120
	1	5	-	121 - 126
IV	1	6	-	127 - 142
V	1	7	-	143 - 149

**பார்வை நூல்கள் :**

1. முனைவர்.ந.முருகேசன், முனைவர்.வி.மனோகர், “அலுவலக முறைகள்”, எம்.எம். பப்ளிகேஷன்ஸ், மதுரை, பதிப்பு 2008.
2. முனைவர். வி. ராதா, “அலுவலக முறைகள்” பிரசன்னா, பப்ளிகேஷன்ஸ், மதுரை, பதிப்பு 2016.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester II**

**(2018 - 2021)**

**Core Course– III: Financial Accounting - II (18UCMC21)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the basic accountancy in an elaborate manner.
- To facilitate the students to go for higher studies and professional courses.
- To give training for preparing the accounts of trading and non-trading concerns.

**Course Outcomes:**

1. Understand the procedure to calculating average due date.
2. Apply the methods of calculating accounting current interest.
3. Demonstrate an understanding the accounting procedure for single entry system.
4. Apply the accounting rules in finding out profit in single entry system.
5. Describe the basic concepts in consignment account.
6. Develop to Prepare ledger accounts of joint venture with or without joint bank transactions.
7. Develop to Prepare final accounts of trading concerns and non - trading concerns.

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**UNIT I**

**(15 hrs)**

Average due date: Meaning – Procedure for calculating average due date – Differences between account current and average due date.

Account Current: Meaning – Red ink interest – Differences between account current and current account – Methods of calculating interest – Tips for calculating interest - Forward method only.

**UNIT II**

**(15 hrs)**

Single entry: Meaning - Definition - Advantages - Defects - double entry system Vs single entry system. Types of single entry: Statement of affairs method – Conversion method - Balance sheet Vs statement of affairs.

**UNIT III**

**(15 hrs)**

Non-trading organization: Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - Capital Expenditure Vs Revenue Expenditure - Capital receipts - Revenue receipts – Capital Receipts Vs Revenue Receipts - Final accounts of Non-trading concern - - Special items and their treatment - Preparation of income and expenditure account and balance sheet model only - Receipts and payments account Vs Income and expenditure account (Excluding accounts for professional people) .

**UNIT IV****(15 hrs)**

Consignment: Meaning - Proforma Invoice - Account sales - account sales Vs sales account - consignment Vs sales -Treatment of bad debts - Delcredere commission - Overriding commission - Valuation of unsold stock - Abnormal loss - Normal loss – Cost price and Invoice price.

**UNIT V****(15 hrs)**

Joint venture: Meaning - Joint venture Vs Partnership - Consignment vs joint venture - Methods of maintaining accounts - Own books - Separate books - Memorandum Joint Venture Model.

**Note: (Theory 20 % - Problems 80%)**

**Text Book:**

1. Reddy T.S. and Murthy A., “Advanced Accountancy”, Margham Publication, Chennai, Edition 2011.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	14, 15	-	T1 14.1 – 14.10 & 15.1 – 15. 4
II	1	13	-	T1 13.1 – 13.6
III	1	28	-	T1 28.1 – 28.96
IV	1	26	-	T1 26.1 – 26.60
V	1	27	-	T1 27.1 – 27.70

**Reference Books:**

1. Sudhakar V, Anbalagan M and Jeyalakshmi K, “ Fundamentals of Financial Accounting”, S. Chand & Sons, New Delhi, Edition 2009.
2. Arulanadam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.
3. Gupta R.L and Radha samy M, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, Edition 2001.
4. Jain S.P and Narang “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester II**

**(2018 - 2021)**

**Core Course - IV: Principles and Practices of Banking (18UCMC22)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To enlighten the students' knowledge on functions of banks.
- To learn the instruments of RBI in credit control.
- To learn the banking procedure in current scenario.

**Course Outcomes:**

1. Demonstrate an understanding of banking functions.
2. Learn the instruments of credit control procedure followed by the RBI.
3. Be aware of the functions of Commercial banks and RBI.
4. Acquire knowledge in modern banking services offered by the banks.
5. Gain insight in negotiable instruments used for effecting payment transactions.
6. Understand the E-commerce paying channel.

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**UNIT I** **(15 hrs)**

Banking: Origin - Definition - Bankers and Customer Relationship: General and special - Special type of customers: Minor, Married Women, Drunkard, Lunatic, Partnership firm, Joint stock company, Trustees & Joint account.

**UNIT II** **(15 hrs)**

Commercial bank: Meaning - Functions – Account opening procedure - Deposits – Types of Deposits. Bank lending: Types of lending – Principles of sound lending - Advances against various securities - Lien, Pledge, Hypothecation and Mortgage. (Meaning, Features only).

**UNIT III** **(15 hrs)**

Cheque: Meaning - Definition – Features - Types. Crossing: Meaning – Definition – Types. Endorsement: Meaning – Definitions - Types.

**UNIT IV** **(15 hrs)**

Reserve Bank of India: Functions: Monetary function – Supervisory function – Promotion and development function. Credit control procedures – qualitative and quantitative.

**UNIT V****(15 hrs)**

E-Banking: Meaning – Definition – Benefits and constraints. Electronic Delivery Channels: ATM Card, Biometric card, Debit card, Credit card. Mobile Banking: Meaning-Importance. Tele banking and Electronic Payment system: NEFT – RTGS - IMPS.

**Text Books:**

1. Gordon & Natarajan, “Banking Theory Law and Practice”, Himalaya Publishing House, Mumbai, Edition 2017.

Unit	Text book No.	Chapters	Section	Page No.
I	1	I	-	1-10
	1	IV	-	54 - 70
II	1	XXIX	-	348 - 351
	1	II	-	26 - 40
	1	XIV	-	160 - 166
	1	XV	-	168 - 178
III	1	VI	-	78 - 81
	1	VIII	-	99 – 106
	1	IX	-	108 - 115
IV	1	XXXII	-	358 - 370
	1	XXXIII	-	372 - 373
V	1	XXXVIII	-	454 – 458, 463 - 468

**Reference Books:**

1. Kandasami K.P, Natarajan S, and Prameswaran, “Banking Theory and Practice”, S.Chand Company, New Delhi, Edition 2003.

2. Santhanam B, “Banking Theory Law and Practice”, Margham Publications, Chennai. Edition 2002.

3. Senthil Kumar M.J. and Babu Franklin .A, “Banking Principles and Practice”, Sri Kaliswari College Publication, Sivakasi, Edition 2015.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme – B.Com. (R)**

**Semester II**

**(2018 – 2021)**

**Allied Course - II: Indian Economy (18UCMA21)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about Indian Economy.
- To know the various concepts in Indian Economy.
- To impart a knowledge about the Indian Economy.

**Course Outcomes:**

1. Understand the various aspects of India's economy.
2. Develop a perspective on the different problems and approaches to economic planning and development in India.
3. Understand the role of the Indian Economy in the global context, and how different factors have affected this process.
4. Know the development process in India after independence.
5. Understand the problems and measures in their contextual perspective.

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**UNIT I**

**(12 hrs)**

Indian Economy: Introduction – Concept and nature of an under development – Factors affecting economic development – India as a developing economy – Economic system: Mixed Economy – Features – Pros and cons.

**UNIT II**

**(12 hrs)**

Population: Theory of demographic transition – Size and growth rate of population in India – Population Explosion – Problems of over population – Remedial measures. Poverty in India: Meaning – Causes – Remedial measures.

**UNIT III**

**(12 hrs)**

Agriculture: Importance of agriculture in Indian economy – Role of agriculture in economic development – Productivity in Indian agriculture – Causes for low agriculture productivity – Remedial measures – Agricultural pricing policy.

**UNIT IV**

**(12 hrs)**

Capital formation: Meaning – Process – Causes for low capital formation in India. Monetary policy: Definition – Objectives. Fiscal policy: Definition – Objectives – components – Monetary policy Vs Fiscal policy – Current Account deficit - Fiscal deficit.

**UNIT V****(12 hrs)**

National Income: Meaning and Definition – Concepts – Methods of measuring National income – Difficulties in the measurement of National income – Inequalities of income – Causes and effects.

**Text book:**

1. Sankaran S, “Indian Economy”, Margham Publication, Chennai, Edition 2009.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1.1 - 1.15
		34	-	34.1 - 34.11
II	1	5	-	5.1 - 5.3, 5.16 - 5.21
		16	-	16.1, 16.8 - 16.10, 16.13 – 16.16
III	1	18	-	18.1 - 18.3
		19		19.1 - 19.3, 19.10 - 19.13, 19.19 - 19.23
		27		27.1 - 27.3
IV	1	14	-	14.1 - 14.3, 14.9 - 14.10
		59		59.1 - 59.7
V	1	6	-	6.1 - 6.22
		16		16.10 - 16.12

**Reference Book:**

1. Dewett. K.K, Varma . J.D and Sharma M.L., “Indian Economics”, S. Chand & Company Ltd., New Delhi, Edition 2002.
2. Ruddar Datt and Sundharam KPM, “Indian Economy”, S. Chand and Company Ltd., New Delhi, Edition 2007.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester II**

**(2018 - 2021)**

**Non-Major-Elective Course - II: Introduction to Banking (18UCMN21)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the basic aspect of banking.
- To identify the instruments which are helpful in modern era.
- To gain the knowledge of banking services.

**Course Outcomes:**

1. Gain an insight into the basic knowledge of banking functions.
2. Get acquainted with RBI regulations for smooth running of banking business in India.
3. Demonstrate an understanding of credit control mechanism followed by RBI to regulate the money circulation.

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**UNIT I** **(6 hrs)**

Introduction to Banking: Banking – Meaning – Definition, Customer: Meaning – Types of customer: Minor, Illiterate person, Married Women and Lunatics.

**UNIT II** **(6 hrs)**

Central Bank: RBI: Introduction – History – Function: Traditional, Promotional and Supervisory.

**UNIT III** **(6 hrs)**

Commercial banks: Introduction - Functions: Primary and Secondary – Types of deposits.

**UNIT IV** **(6 hrs)**

Cheque: Meaning - Definition – Features. Crossing: Meaning - Definition – Types. Endorsement: Meaning - Definition – Types.

**UNIT V** **(6 hrs)**

Modern Banking services: E-Banking and Mobile Banking – Meaning and benefits. ATM Card – Debit Card – Credit Card – Bio-metric Card – Smart card.



**Text Books:**

1. Gordon and Natarajan, “Banking Theory Law and Practice”, Himalaya Publishing House, Edition 2006.
2. S. N. Maheswari and S. K. Maheswari, “Banking Law and Practice”, Kalyani Publication, New Delhi, Edition 2010.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1- 4
	1	4	-	50 - 54
II	1	32	-	357 - 361
III	2	II	-	1.9 – 1.11
	1	2	-	31 - 40
IV	1	6	-	78 – 81
	1	8	-	99 – 105
	1	9	-	109 - 116
V	1	33	-	454 – 458, 463 - 468

**Reference Books:**

1. Kandasami K.P, Natarajan S, and Prameswaran, “Banking Theory and Practice”, S.Chand company, New Delhi, Edition 2003.
2. Santhanam B - Banking Theory Law and Practice - Margham Publications, Chennai, Edition 2002.
3. Senthil Kumar M.J and Babu Franklin .A, “Banking Principles and Practice”, Sri Kaliswari College Publication, Sivakasi, Edition 2015.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**UG Programme - B.Com. (R)**  
**Semester II**  
**(2018 - 2021)**  
**Enrichment Course - II: E- Commerce - Practical (18UCME2P)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To enable the learners to fill up different forms used in day-to-day life through computerized system.
- To enable the learners to give practice to learners on e-mail facilities.
- To enable the learners to train the learners to prepare e filling and e tax returns through online.

**Course Outcomes:**

1. Develop the ability to work with online procedure.
2. Gain online practical exposure to learn on e-mail facilities.
3. Gain online practical exposure of various forms used in business organization and banks.

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**E-Commerce Practical:**

1. Creation of E-mail id.
2. Sending Mail with and without attachment.
3. Sending E- Assignment.
4. Downloading Commerce related Documents.
5. Data Entry Operations.
6. Filling up of online application form for PAN card and Pass port.
7. Filling up of online Account opening form for Bank.
8. Online Bill Payment – EB, LIC Premium, etc.
9. Accessing Online Newspaper.
10. Booking of E- Ticket.
11. Online Shopping.
12. Online Application for Competitive Examination.
13. Accessing Online selling – OLX, Quikr.
14. E-Tailing.

15. Online Recharge Procedure.

16. Website Creation.

**Note:**

- Practical Exam only.
- Internal Practical 40 Marks and External Practical 60 Marks.
- Internal and External Practical Exam Conducted by Department itself.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**UG Programme – B.Com. (R)**  
**Semester III**  
**(2018 - 2021)**

**Core Course - V: Financial Accounting - III (18UCMC31)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the basic accountancy in an elaborate manner.
- To facilitate the students to go for higher studies and professional courses.
- To provide knowledge to prepare the accounts of branch, insurance and hire purchase system.

**Course Outcomes:**

1. Evaluate the amount of depreciation from the total value of the fixed assets and its useful life.
2. Able to calculate the amount of profit from the sale/disposal of depreciable assets.
3. Learn to ascertain the profit or loss of the each and every branch.
4. Know the importance of the Insurance.
5. Make decisions in the emergency time like fire.
6. Understand the differences between cash purchase and higher purchases.
7. Able to calculate the interest involved in the installment amount.

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**UNIT I**

**(18 hrs)**

Depreciation: Meaning - Causes of depreciation – Objectives and Necessity for providing depreciation - Methods of providing depreciation: Straight line method, Diminishing balance method, Annuity method.

**UNIT II**

**(18 hrs)**

Branch Accounts: Meaning – Definition – Objectives - Types - Methods of maintaining Branch accounts: Debtors method and Stock and Debtors System (Excluding Foreign Branch).

Departmental Accounting: Meaning – Need – Advantages - Departmental Vs. Branch Accounts – Preparation of Departmental Accounts.

**UNIT III**

**(18 hrs)**

Insurance claims: Meaning - Loss of stock - Memorandum trading account- Steps to be followed to ascertain claim - Average clause - Loss of profit - Loss of stock policy vs. Loss of profit policy – Computation of claims.

**UNIT IV****(18 hrs)**

Royalty: Meaning – Lessor – Lessee - Minimum rent - Short workings - Recoupment of short workings – Sub lease – Accounting Treatment.

**UNIT V****(18 hrs)**

Hire purchase system: Meaning –Hire purchase Vs. sales - Methods of calculating interest – Repossession: Full repossession and Partial Repossession – Accounting treatment for Hire purchase system (Excluding Debtors system and Stock and Debtors System).

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

**Text Book:**

1. T.S.Reddy & Dr.A.Murthy, “Advanced Accountancy”, Margham Publication, Chennai, Edition 2011.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	9	-	9.1 – 9.4, 9.7 – 9.11, 9.17 – 9.31, 9.37 – 9.38
II	1	25	-	25.1 – 25.11, 25.17 – 25.28, 25.31 – 25.41
		24	-	24.1 - 24.2, 24.6 - 24.18
III	1	18	-	18.1 – 18.5, 18.7 - 18.15, 18.20 – 18.26
IV	1	21	-	21.1 – 21.26
V	1	20	-	20.1 – 20.9, 20.14 – 20.29

**Reference Books:**

1. Arulanadam M.A & Raman K.S, “ Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

2. Jain S.P and Narang “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

3. Sudhakar V, Anbalagan M and Jeyalakshmi K, “Fundamentals of Financial Accounting”, S. Chand & Sons, New Delhi, 1<sup>st</sup> Edition, 2009.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce**  
**UG PROGRAMME – B.Com. (R)**  
**Semester III**  
**(2018 - 2021)**

**Core Course - VI: Secretarial Practice (18UCMC32)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To acquire the knowledge about the duties and powers of Company Secretary.
- To gain the basic knowledge about Companies Act, 2013.
- To update the knowledge regarding company procedures.

**Course Outcomes:**

1. Able to complete and follow the legal formalities to forming new company.
2. Know the characteristics and various types of companies.
3. Know the official documents of joint stock companies.
4. Acquire knowledge about the qualifications qualities, types, duties and powers of company secretary.
5. Able to become a Company Secretary, Appointment, Legal position, dismissal, liabilities and responsibilities were ensured.
6. Capable of preparing important document like MOA, AOA, Prospectus.
7. Able to become a company Secretary, establish the activities within and beyond Act.

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**UNIT I** **(15 hrs)**

Company – Meaning – Definition – Characteristics – Lifting of corporate veil – Advantages – Kinds of Company – Differences between Private and Public company – Formation of a Company.

**UNIT II** **(15 hrs)**

Company Secretary – Definition – Qualification – Qualities – Types – Duties & Powers – Rights – Liabilities and Responsibilities – Appointment, Legal Position, Dismissal.

**UNIT III** **(15 hrs)**

Memorandum of Association – Articles of Association – Prospectus – Meaning – Definition – Contents – Statement in lieu of prospectus – Alteration – Difference between MOA and AOA – Doctrine of ultra vires.

**UNIT IV** **(15 hrs)**

Meeting – Meaning – Kinds – Procedure for convening meetings – Notice – Quorum – Adjournment – Agenda – Proxy – Motion – Resolution – Types of resolution – Differences between motion and resolution.

**UNIT V****(15 hrs)**

Directors – Duties & Powers – Appointment and Removal of Directors – Managerial Remuneration – Winding Up – Types – Procedures.

**Text Book:**

1. Santhi. J, “Company Law and Secretarial Practice”, Margham Publication, Chennai, Edition 2016.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	4	-	4.1 – 4.10
	1	5	-	5.1 – 5.9
	1	6	-	6.1 – 6.11
II	1	2	-	2.1 – 2.7
	1	3	-	3.1 – 3.25
III	1	7	-	7.1 – 7.15
	1	8	-	8.1 – 8.5
	1	10	-	10.1 – 10.6
IV	1	19	-	19.1 – 19.23
V	1	13	-	13. 4 – 13.24
	1	21	-	21.1 – 21.10 21. 22 – 21.23

**Reference Books:**

1. Santhi. J, “Secretarial Practice”, Margham Publication, Chennai, Edition 2016.
2. Kapoor ND, “Company Law and Secretarial Practice”, Sultan Chand & Sons Publications, New Delhi, Edition 2016.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester III**

**(2018 – 2021)**

**Core Course- VII: Cost Accounting (18UCMC33)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the Cost Accounting principles, concepts and techniques.
- To enable the students to take decisions using Costing techniques.
- To understand the basic Cost Accounting in an elaborate manner.

**Course Outcomes:**

1. Gain knowledge of Cost Accounting to suit with the changing trend in price fixing of goods and services.
2. Understand the principles and techniques of cost accounting.
3. Have a clear idea about the wage fixing terminology.
4. Understand cost control measures in productive industries.
5. Get an idea about preparation of Stores ledger.
6. Enhance the knowledge regarding labour turnover.
7. Equipping knowledge regarding the calculation of process cost.

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**UNIT I**

**(15 hrs)**

Cost: Meaning – Definition – Elements. Costing: Meaning – Definition – Methods – Types. Cost Accounting: Meaning – Definition – Objectives – Advantages – Limitations – Cost unit – Cost centre - Cost control – Cost reduction - Cost Accounting Vs. Financial Accounting. Cost Sheet: Meaning – Preparation of cost sheet. (Except quotation model)

**UNIT II**

**(15 hrs)**

Material control: Meaning – Objectives – Essentials – Methods of inventory control: EOQ, levels of stock. Bin card – Stores ledger - Bin card Vs. Stores ledger – ABC analysis. Methods of pricing materials: FIFO, LIFO, Simple average, Weighted average and Base stock method.

**UNIT III**

**(15 hrs)**

Labour cost: Meaning – Methods of wage payment: Time rate system, Piece rate system: Straight piece rate, Tylor's piece rate and Merrick's piece rate system. Premium bonus plan –



Halsey plan – Halsey weir plan and Rowan plan. Labour turnover: Meaning – Methods of calculating labour turnover: Separation method, Flux method and Replacement method.

#### **UNIT IV**

**(15 hrs)**

Overhead: Meaning – Allocation and Apportionment: Bases of Apportionment – Primary distribution - Methods of Secondary distribution: Direct redistribution, Step deviation, Repeated Distribution, Simultaneous Equation and Trial and Error method.

#### **UNIT V**

**(15 hrs)**

Process Costing: Meaning – Features – Normal loss – Abnormal loss – Abnormal gain - Accounting treatment (excluding inter profit process).

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

#### **Text Book:**

1. Pillai R.S.N. and Bagavathy V, “Cost Accounting”, S. Chand & Company Ltd, New Delhi, Reprint 2013.

Unit	Text book No.	Chapter	Section	Page No.
I	1	I	-	3 – 5, 7-10, 14-17,
	1	II	-	20-22, 26 - 43
II	1	III	-	67-68
	1	IV	-	82-89, 92, 95-96, 98-99, 101,102
	1	V	-	112-121
III	1	VII	-	159-160, 164-168, 170-175
IV	1	X	-	211, 218-228
V	1	XIX	-	482 – 484, 488 - 493

#### **Reference Books:**

1. Anbalagn .M & Babu Franklin .A, “Cost Accounting”, Sri Kaliswari College Publication, Sivakasi, 2015.

2. Iyengar S.P, “Cost Accounting”, Sultan Chand & Sons, Delhi, Reprint 2004.

3. Arora M.N, “Cost Accounting”, Vikas Publishing House, Delhi, 7<sup>th</sup> revised editions 2000.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester III**

**(2018 - 2021)**

**Core Course - VIII: Office Packages – Practical (18UCMC3P)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext. Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To help the students in gaining knowledge of basic Computer Literacy.
- To obtain practical knowledge.
- To increase the employability through the Computer Literacy.

**Course Outcomes:**

1. Gain knowledge of Office Packages.
2. Enrich the computer employment opportunities.
3. Become trained in typing.
4. Acquire proficiency in MS word.
5. Familiar with the MS Excel formula and implement the automated calculation system in their work place.
6. Train the student for preparing attractive power point presentation in MS Power point.

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**Typing Exercises:**

- Typing Training (English).
- Typing Training (Tamil).

**MS Word Exercises:**

- Entering and working with text.
- Preparing company letter and using header & footer option.
- Preparing a Job Application letter.
- Resume Preparation.
- Agenda Preparation.
- Preparing circular letter using mail merge.
- Designing documents by inserting and editing a picture from files.
- Creating a table.
- Menu card preparation.
- Designing a new letter by using Drop cap, Wrapping text, Split column, change case and sort.

**MS Excel Exercises:**

- Create a basic spreadsheet by entering text, numbers, and formulas.
- Usage of Financial functions (Any five).
- Usage of Statistical functions (Any three).

- Usage of Multiple worksheets.
- Prepare Students Mark list.
- Calculate Employees' Salary.
- Preparing a company balance sheet.
- Preparing a organizational diagrams.
- Demonstrates the ease of creating charts.
- Filter, Sort, split, freeze panes, Protect work book and protect work sheet.

**MS Power Point Exercises:**

- Illustrates how to create a basic slide by entering text, inserting picture, and slide transition.
- Design templates, Color schemes and animation schemes.
- Modify the Animation Effect on the animated objects.
- Inserting picture, chart, diagram and table in a slide.
- Reset the slide layouts.
- Preparing a company advertisement.
- Preparing a Business presentation.
- Preparing a lecturer presentation.
- Preparing a presentation using different slides & different animation.
- Preparing a different slide and applying various Transitions, Transition speed and sound.

**Note:**

- Practical Exam only.
- Internal Practical 40 Marks and External Practical 60 Marks.
- Internal and External Practical Exam Conducted by Department itself.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester III**

**(2018 - 2021)**

**Allied Course - III: Business Statistics (18UCMA31)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the important concepts in statistics.
- To acquire knowledge in statistical tools.
- To develop the skill of applying the statistical tools in research.

**Course Outcomes:**

1. Describe statistical techniques relevant to solve business problems.
2. Have the skill necessary for careers on statisticians in financial institutions, insurance company and industry.
3. Develop and demonstrate knowledge, understanding skills and qualities.
4. Understand the basic statistical parameters (mean, measure of dispersion, Correlation Regression).
5. Acquire knowledge to interpret the meaning of the calculated statistical indicators.

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**UNIT I** **(12 hrs)**

Statistics: Meaning – Definition - Importance – Objectives – Functions - Limitations.  
Data: Primary and Secondary Data – Classification - Coding – Presentation: Tabulation, Diagrammatic.

**UNIT II** **(12 hrs)**

Measures of Central Tendency: Arithmetic Mean – Geometric Mean – Harmonic mean – Median – Mode.

**UNIT III** **(12 hrs)**

Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation.

**UNIT IV** **(12 hrs)**

Correlation: Definition – Significance – Types – Methods of measuring correlation: Scatter Diagram, Graphic method, Karl Pearson's Co-efficient of Correlation, and Con-current Deviation Method - Rank Correlation

**UNIT V****(12 hrs)**

Regression Analysis: Definition – Uses – Correlation Vs. Regression – Methods: Graphic and algebraic. Regression equations: Least Square Method, Deviation taken from actual mean and assumed mean method.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

**Text Book:**

1. R.S.N.Pillai and Bagawathi, “Statistics Theory and Practice”, S.Chand & Company Pvt.Ltd., New Delhi, 2012.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	1-7, 12-18
		2		27-31
		4		50-61
		6		66-70
		7		81-93
II	1	9	-	124-127, 130-133, 145-150, 166-170, 173-179
III	1	10	-	241, 244-268, 279-284
IV	1	12	-	396-428
V	1	13	-	465-507

**Reference Books:**

1. Jain D.R & Bharat Jhunjhunwala, “Business Statistics”, Tata Mcgrow Hill Publishing Co. Ltd., New Delhi, Edition 2007.

2. Sanchati D.C .& V.K.Kapoor, “Statistics”, Sultan Chand & Sons, New Delhi, Edition 2001.

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**UG PROGRAMME - B.Com. (R)**  
**Semester III**  
**(2018 - 2021)**

**Skill Based Course - I: International Marketing (18UCMS31)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 2</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the international market systems.
- To learn about the conversion of foreign exchange.
- To learn the foreign exchange controls.

**Course Outcomes:**

1. Able to evaluate and design sustainable strategies in such environments either in marketing, international business and/or technology management fields and in their intersection.
2. Able to show a market-oriented, global, entrepreneurial and sustainable mindset.
3. Apply equilibrium models to analyze the economic effects of policy interventions including tariffs, quotas, export subsidies, anti-dumping duties, countervailing duties and the creation of preferential trading agreements.
4. Understand major recent developments in the world trading system and comment critically on their effects on individual economies and on the wider international community.

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**UNIT I** **(6 hrs)**

International Marketing: Meaning – Definition - Features – Motives for International Marketing – Problems in International Marketing – Domestic Vs International Marketing.

**UNIT II** **(6 hrs)**

International Marketing Environment: Internal – External: Economic – Social – Political – technological.

Trade Barriers: Tariff and Non Tariff Barrier.

**UNIT III** **(6 hrs)**

Foreign Market Entry Strategies: Licensing and Franchising – Exporting – Contract Manufacturing – Turnkey Contracts – Counter Trade.

Economic Integration: Free Trade Area – Custom Union – Common Market – Economic Union – Economic Integration

**UNIT IV** **(6 hrs)**

International Trade Organisation: WTO – meaning – Function – Principle. GATS - meaning – Function. UNCTAD – meaning – Function – Principle.

**UNIT V****(6hrs)**

International Financial Institution: World Bank – meaning – Purpose. IMF- meaning – Purpose – Function. World Bank Assistance to India: IDA – meaning – IBRD - meaning

**Text books:**

1. Francis Cherunilam, “International Marketing”, Himalaya Publishing House, Mumbai, Edition 2013.
2. Francis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai, Edition 2013.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	1	-	T1 -1-32
II	1	2	-	T1 - 32- 54
III	1	6	-	T1 – 160-174 & 61
IV	2	12	-	T2 -197-200, 202-203 & 187-188
V	2	11	-	T2 – 178-179, 168-173 & 181

**Reference books:**

1. Bhalla VK & Shiva Ramu S, ”International Business”, Anmol Publication, New Delhi, Edition 2004.
2. Philip R.Cateora & John L.Graham, “International Marketing”, Tata Mc-Graw Hill Publication, New Delhi, Edition 2006.
3. Charles W.L.Hill and Arun .K.Jain, “International Business”, Tata Mc-Graw Hill Publication, New Delhi, Edition 2006.

**Sri Kaliswari College (Autonomous), Sivakasi**  
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**Semester III**  
**(2018 - 2021)**

**Value Based Course - I: Entrepreneurship Development (18UCMV31)**  
**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To encourage the people to enter as new entrepreneur.
- To teach the method of getting assistance from various financial institutions.
- To uplift the women entrepreneurs.

**Course Outcomes:**

1. Acquire skill to become an entrepreneur by starting up of new business.
2. Develop an idea about getting financial assistance from various financial institutions.
3. Be aware of project preparation relating to their business for getting funds.

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<b>UNIT I</b>	<b>(6 hrs)</b>
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Entrepreneur: Meaning – Definition – Characteristics - Types – Entrepreneur Vs. Manager. Entrepreneur vs. Intrapreneur.

<b>UNIT II</b>	<b>(6 hrs)</b>
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Entrepreneurship: Meaning – Definition – Factors affecting entrepreneurship growth – Entrepreneurship vs. Entrepreneur. Entrepreneurship Development Program: Meaning – Definition – Process.

<b>UNIT III</b>	<b>(6 hrs)</b>
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Women Entrepreneurs: Concepts – Factors influencing the Women Entrepreneurs - Problems of Women Entrepreneurs – Remedial measures.

<b>UNIT IV</b>	<b>(6 hrs)</b>
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Institutional Support to Entrepreneurs: SIDCO, ITCOT, DIC – Origin – Functions. Institutional Finance to Entrepreneurs: SFCs – SIDBI – Various Schemes.

<b>UNIT V</b>	<b>(6 hrs)</b>
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Project report: Meaning – Contents - Importance - Preparation.



**Text Book:**

1. E.Gordon and K.Natarajan, “Entrepreneurship Development”, Himalaya Publishing House, New Delhi, Edition 2017.

Unit	Text Book No	Chapters	Section	Page No.
I	1	1	-	1-3,9-14,7,8
II	1	2	-	22-29
		4	-	45-50
III	1	5	-	57-58,62-64
IV	1	13	-	171, 180-181,185-188
		14		190-195
V	1	14	-	105-119, 120

**Reference Books:**

1. Dr.M.J.Senthil Kumar and A. Babu Franklin, “Basics of Entrepreneurship Development”, Sri Kaliswari College Publishing House, Sivakasi, Edition 2018.

2. Vasant Desai, “Dynamics of Entrepreneurship Development and Management”, Himalaya Publishing, Bombay, Edition 2000.

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**Semester IV**

**(2018 – 2021)**

**Core Course - IX: Financial Accounting - IV (18UCMC41)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the partnership accounting in an elaborate manner.
- To facilitate the students to go for higher studies and professional courses.
- To provide knowledge to prepare the accounts of partners, admission of a partner, death of a partner, dissolution of a partner and hire piecemeal distribution.

**Course Outcomes:**

1. Understand the concept of Partnership.
  2. Comprehend the Journal entries for the formation of Partnership.
  3. Learn the method of maintaining partner's Capital A/c.
  4. Able to pursue higher studies and professional courses.
  5. Get acquainted with information regarding distribution of profit and losses among partners.
  6. Recognize accounting treatments in various situations like partners admission, death, and Retirement.
  7. Identify accounting treatment in the situation of Insolvency and dissolution.
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**UNIT I**

**(18 hrs)**

Partnership: Definition – Features – Partnership Deed – Interest on Capital – Interest on drawings – Partner's salary or Commission – Profit and Loss Appropriation Account – Capital accounts of partners – Fixed Capital method – Fluctuating capital method – Past adjustments.

**UNIT II**

**(18 hrs)**

Admission of a partner: Adjustment in the profit sharing ratios – Treatment of Goodwill (As per Accounting Standard 10) – Revaluation of assets and liabilities – Treatment of General reserve and other accumulated Profit & loss – Adjustment of Capital – Accounting treatment.

**UNIT III**

**(18 hrs)**

Retirement of a partner: Gaining ratio - Settlement of retiring partner's capital account - Loan account – Accounting treatment. Death of a partner: Joint life policy – Accounting Treatment.

**UNIT IV****(18 hrs)**

Dissolution of firm: Meaning - Dissolution of firm Vs dissolution of partnership - Modes of dissolution of firm - Revaluation account Vs realization account - Insolvency of one partner – Insolvency of all partners - Accounting Treatment.

**UNIT V****(18 hrs)**

Piecemeal distribution: Surplus capital method and Maximum loss method - Accounting Treatment.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

**Text Book:**

1. Reddy.T.S & Murthy.R , “Advanced Accountancy”, Margham Publications Chennai, Edition 2011.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	32	-	31.15 – 33.15
II	1	34	-	34.1 – 34.23, 34.32 - 34.46,34.52 – 34.57
III	1	35	-	35.1 – 35.29, 35.48 – 35.54,35.63 – 35.67
IV	1	36	-	36.1- 36.17,36.24 – 36.31,36.33- 36.36
V	1	36	-	36.36 – 36.49

**Reference books:**

1. Arulantham M. & Raman, “Advanced Accountancy”, Himalaya Publishing House, New Delhi, Edition 1999.

2. Gupta R. L. and Radhasamy M., “Advanced Accountancy”, Sultan Chand & Sons., New Delhi, Edition 2001.

3. Anbalagan M, “Partnership Accounting”, Sci Tech Publication, Chennai, Edition 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**UG Programme - B.Com. (R)**

**Semester IV**

**(2018 - 2021)**

**Core Course - X: Business Environment (18UCMC42)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To expose the students to various environment factors related to the business.
- To enable the students to have an overview of Business Environment – Political, social and Global.
- To enable the students to appreciate the importance of environment and its impact on business and society.

**Course Outcomes:**

1. Develop transparent ideas on licensing in case of starting of own business.
2. Demonstrate an understanding of the real environment scenario.
3. Know the various micro and macro factors affecting the business.
4. Obtain clear picture about competitive situations and challenges.
5. Assess the role of privatization in industrial development.
6. Understand the contribution of MNC's in domestic business or industry.

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**UNIT I**

**(15 hrs)**

Business Environment – Meaning and Definitions – Importance – Nature – Internal Environment – External Environment – Environmental Analysis – Stages – Importance – SWOT Analysis.

**UNIT II**

**(15 hrs)**

Corporate Social Responsibility of business – Meaning and Definition – Rules - Responsibility towards shareholders, employees, consumers and community – Arguments for and against of Social Responsibility. Social Audit: Meaning and Definition – Objectives. Business Ethics: Meaning - Nature and Source of Business Ethics – Improving ethical decision making

**UNIT III**

**(15 hrs)**

New Industrial Policy 1991 – Evaluation of New Industrial policy – Privatization – Ways of privatization – Benefits – Sins and pitfalls of privatization – Liberalization in India.

**UNIT IV****(15 hrs)**

Global Environment – Globalization of business – Meaning and Dimensions – features of current globalization – essential condition for globalization – pros and cons of globalization –Meaning and Definition of MNCs’ – Merits and Demerits.

**UNIT V****(15 hrs)**

MSMED Act – 2006 – Meaning – Significance of SSI – Problems faced by SSI – Role of SSI in Indian Economy. Industrial Sickness – Definition – Signals of sickness – Causes of Sickness – Effects of Sickness – Preventive and Curative measure of Industrial Sickness.

**Text Books:**

1. Francis Cherunilam, “Business Environment Text and Cases”, Himalaya Publishing House, Revised Edition 2017.
2. K. Aswathappa, “Essentials of Business Environment Text Cases and Exercise”, Himalaya Publishing House, Revised Edition 2017.
3. C.B. Gupta, “Business Environment”, S. Chand and Company Ltd, New Delhi, Edition 2005.

Unit	Text Books No.	Chapters	Section	Page No.
I	1	1	Part – 1	1 to 13, 21 to 24
II	1	9	Part -2	167,174 to 176,178 to 180.
	2	36	Part - E	685 to 688, 703 to 705.
III	1	12	Part -3	227 to 230,
	1	12	Part-3	272 to 277
IV	1	41	Part - 7	687 to 690,692,702 to 705,
	1	40	Part -7	674 , 675, 680 ,681
V	2	18	Part -D	336,338 to 339,347
	3	30	Unit -8	30.5
	2	20	Part - D	396,398,399,400 to 404.

**Reference books:**

1. Dr. S. Sankaran, “Business Environment”, Margham Publications, Chennai, 3<sup>rd</sup> Revised Edition 2004.
2. K.Chidambaram & V. Alagappan, “Business Environment”, Vikas Publishing House Pvt. Ltd., New Delhi, Reprint 2008.

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**Semester IV**

**(2018 - 2021)**

**Core Course - XI: Management Accounting (18UCMC43)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the basic Management Accounting in an elaborate manner.
- To expose the students to the concepts and the tools used in management accounting.
- To analyse and interpret financial statements from the point of view of managers and outsiders.

**Course Outcomes:**

1. Understand the procedure of implementing management accounting system in the organization.
2. Develop a clear idea about various concepts and tools used for effective management of the business.
3. Know about the computation of Ratios of different items for having effective control.
4. Analyze and interpret the financial statements maintained in the business.
5. Understand ratio analysis for controlling the profitability of the business.
6. Demonstrate an understanding of CVP analysis.
7. Able to decide the working capital needed for the smooth survival of the business concerns.

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**UNIT I**

**(15 hrs)**

Management accounting: Meaning-Definition-Characteristics – Objectives – Scope - Functions - Management accounting vs. Financial accounting – Tools and techniques. Financial statements analysis: Meaning –Importance – Limitations. Tools: Comparative financial statements, Common size statements and Trend analysis.

**UNIT II**

**(15 hrs)**

Ratio analysis: Meaning - Advantages - Limitations - Calculation of ratios: Profitability ratios – Turnover ratios – Solvency ratios- Liquidity ratios.

**UNIT III****(15 hrs)**

Funds flow statement: Meaning – Importance - Limitations – Fund flow statement vs. Balance sheet- Preparation of schedule of changes in working capital – Calculation of funds from operations – Preparation of fund flow statements.

**UNIT IV****(15 hrs)**

Cash flow statement: Meaning –Uses – Funds flow statement Vs. Cash flow statement – Advantages and Limitations – Preparation of cash flow statement (As per Accounting Standard 3). (Simple problems only)

**UNIT V****(15 hrs)**

Marginal costing : Meaning – Definition - Features – Advantages – Limitations - Cost Volume Profit analysis – Important terms and concepts in cost-volume profit analysis: Fixed cost – Variable cost – Contribution – Contribution to sales ratio – Breakeven analysis and Break-even point – Margin of safety.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

**Text books:**

1. Pillai R.S.N. & Bagawathi, “Management Accounting”, S. Chand & Company Ltd., NewDelhi, Third Edition 2008.
2. Reddy TS, Hari Prasad Reddy Y, “Cost and Management Accounting”, Margam Publications, First Edition 2001.

Unit	Text book No.	Chapters	Section	Page No.
I	1	1		13 – 22
	1	2		30 – 31, 40 - 51
II	1	3		56 - 112
III	1	4		176 – 249
IV	2	5		5.71 – 5.90
V	2	6		6.1 – 6.44

**Reference books:**

1. Dr. A. Murthy and Dr. S. Gurusamy, “Management Accounting Theory and Practice”, Vijay Nicole Imprints Pvt. Ltd., Chennai, Edition 2013.
2. Anbalagn M, Gurusamy M, & Babu Franklin A, “Management Accounting”, Sri Kaliswari College Publication, Sivakasi, Edition 2014.

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**Semester IV**

**(2018 - 2021)**

**Core Course - XII: Principles of Auditing (18UCMC44)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To familiarize the students with the principles of auditing.
- To gain working knowledge of generally accepted auditing procedures.
- To know the responsibility of auditor as well as management.

**Course Outcomes:**

1. Gain analytical mind to verify.
2. Develop the knowledge on internal and external check procedures.
3. Comprehend the professionalism of audit.
4. Survey in the field of auditing using procedures for audit the transaction.
5. Understand the rights, duties and responsibilities of an auditor.
6. Understand the scope of auditing.

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**UNIT I (18 hrs)**

Auditing: Evolution – Meaning and Definition – features – objectives – Basic principles governing an audit – Advantages and Limitation of Audit – Difference between Auditing and Investigation – E –Auditing.

**UNIT II (18 hrs)**

Types of Audit: Statutory Audit – Internal Audit – Secretarial audit – Cost audit – Tax audit – Sole proprietorship audit – Partnership firm audit – Company Audit.

**UNIT III (18 hrs)**

Tools of Auditing: Audit plan – Audit Programme: Advantages and disadvantages – Audit Evidence: Essential of Good audit evidence – Techniques of audit evidence. Working papers and its types.

**UNIT IV (18 hrs)**

Internal Control and Internal Check: Meaning – Importance. Voucher - Vouching – Meaning – Importance – Vouching of cash and trading transactions.



**UNIT V****(18 hrs)**

Company Auditor (2013): Appointment – Removal – Qualification – Disqualification – Remuneration of Auditors – Powers, Duties and Liabilities of Auditor – Auditor's Report: Content – Types of opinion.

**Text Books:**

1. The Institute of Company Secretaries of India, "Fundamentals of Accounting and Auditing", Edition 2017.
2. Dr. L. Natarajan, "Practical Auditing", Margam Publication, Chennai, Edition 2016.

Unit	Text Books No.	Chapters	Section	Page No.
I	1	13	PART - B	378 to 390
II	1	14	PART - B	391 to 42
III	1	15	PART - B	403 to 410
IV	2	4	-	4.1 to 4.2, 4.7 to 4.10
		5	-	5.1, 5.4 to 5.5,
		6	-	6.1 to 6.16
		7	-	7.1 to 7.8
V	1	16	PART - B	413 to 424

**Reference books:**

1. M. Gurusamy and A. Babu Franklin, "Principles of Auditing", Sri Kaliswari College, Sivakasi, Edition 2013.
2. Tandon BN, Sudharsanam S & Sundharababhu S, "Hand Book of Practical Auditing", S. Chand & Compnay Ltd, New Delhi, Reprint 2002.
3. Saxena RG, "Principles & Practices of Auditing", Himalaya Publishing House, New Delhi, First Edition 2011.
4. Jain DP, "Auditing", Konark Publishers PVT Ltd, Delhi, Reprint 1999.

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**Semester IV**

**(2018 – 2021)**

**Allied Course - IV: Business Mathematics (18UCMA41)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To enlighten the students' knowledge on competitive exam.
- To learn the interest calculation.
- To learn probability and matrix.

**Course Outcomes:**

1. Recognize simple and compound interest, trade discounts and depreciations.
  2. Solve business arithmetic operations with fractions to do business problems, and be able to select which math method to be used to do problems.
  3. Communicate the underlying business concepts and mathematics involved.
  4. Apply probability and describe the properties of discrete and continuous distribution functions.
  5. Formulate problems in the language of sets and perform set operations and will be able to apply the fundamental principle of counting, multiplication principle.
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**UNIT I**

**(12 hrs)**

Set theory: Definition – Description – Types: Null sets, Singleton set, Subsets, Power set, super set, proper sub set Equality of set, Finite set and Infinite set. Set Operation: Union – Intersection – Complement – Differences of two sets – Symmetric difference. Venn diagram - De-Morgan's law.

**UNIT II**

**(12 hrs)**

Indices: Definition – Law of Indices – Positive - Fractional – Operation with power function. Logarithms: Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rule to write – Practical problems.

**UNIT III**

**(12 hrs)**

Commercial Arithmetic: Interest – Simple interest and compound interest – Normal rate – Effective rate – Depreciation. Discounting of bills – Face value of bills – Banker's discount – Banker gain – Normal due rate – Legal due date – Calculation of period for bankers discount and true discount.

**UNIT IV****(12 hrs)**

Probability: Definition – Important terms - Theorems of Probability: Additional and multiplication theorem - Conditional probability - Baye's theorem.

**UNIT V****(12 hrs)**

Matrix: Meaning - Definitions – Orders – Types – Operations: Scalar multiplication, Addition, Subtraction and Product of Two Matrices - Matrix inversion.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

**Text Books:**

1. Manoharan.M. & Elango.C, “Business Mathematics”, Palani paramount publication, Palani, Edition 2007.
2. R.S.N.Pillai, Bagavathi, “Statistics Theory and Practice”, S.Chand & Company Pvt. Ltd., New Delhi. Edition 2012.

Unit	Text Books No.	Chapters	Section	Page No.
I	1	I	-	8-44
II	1	II	-	54-65
		III	-	93 - 118
III	1	IV	-	125 – 144, 147-153,176-183
IV	2	18	-	737 - 759
V	1	VIII	-	329 – 361, 375 – 382,393-400,402-412

**Reference books:**

1. Peer Mohamad.S & Shazuli Ibrahim S.A.N., “Business Mathematics”, Pass Publications, Madurai, Edition 2007.
2. Rethinapandy.A. & Krishnan.A, “Business Mathematics”, Sree Vani Publications Madurai, Edition 2010.
3. Vittal P.R., “Business mathematics”, Margham Publications, Chennai, Reprint 2001.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme – B.Com (R)**

**Semester IV**

**(2018 – 2021)**

**Elective Course I: Consumer Affairs (18UCMO41)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Int. Marks : 25**

**Hours/Week : 4**

**Ext. Marks : 75**

**Duration : 60 Hrs**

**Max. Marks : 100**

**Course Objectives:**

- To familiarize the learners with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
- To provide an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
- To enable the learners to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Course Outcomes:**

1. The learners know about the need for consumer protection and the areas covered by consumer protection law
2. Learners will have a clear idea on legislative controls on unconscionable conduct, misleading or deceptive conduct, false or misleading representations and other unfair practices
3. The learners know the legal obligations of a supplier of goods or services
4. The learners know the obligations of manufacturers and the rights of consumers to compensation
5. The learners know the bodies available to protect the rights of the consumer and discuss their operations.

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**UNIT I**

**(12 hrs)**

Consumer – meaning, Consumer and markets – Whole sale, Retail and Online markets  
concept of price – Retail price including Maximum Retail Price (MRP) with Goods and Service  
Tax (GST)

Consumer problems – Consumer Complaints – defect in goods, spurious goods, deficiency service – unfair trade practices – Restrictive trade practices.

## **UNIT II**

**(12 hrs)**

Consumer Rights and UN Guidelines on Consumer Protection – Consumer Protection Act, 1996, Consumer Protection Bill 2018.

Consumer Protection Council – Objectives – Dispute Redressal forums – Central, State and District levels – Composition, Powers and Jurisdiction.

## **UNIT III**

**(12 hrs)**

Grievance Redressal Mechanism under the Indian Consumer Protection Law : Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Recent Cases decided under Consumer Protection law by Supreme Court/National Commission.

## **UNIT IV**

**(12 hrs)**

Role of Industry Regulators in Consumer Protection: Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority

**UNIT V****(12 hrs)**

Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India. Interest of consumer and Misleading Advertisements, National Consumer Helpline and Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.

**Text Books:**

1. “The Consumer Protection Act, 1986”, Universal Law Publishing, New Delhi, 2017.
2. Dr. Francis Cherunilam, “Business Environment: Text and Cases”, Himalaya Publishing House, Mumbai, 26<sup>th</sup> Revised Edition, 2017.
3. Swarup C. Sahoo and Suresh C. Das, “Insurance Management: Text and Cases”, Himalaya Publishing House, Mumbai, 2<sup>nd</sup> Revised Edition, 2017.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	1 & 2	-	3 - 14
II	2	10	-	188 - 206
III	1	3	-	14 – 36
IV	3	25 & 27	-	220 – 229, 244 - 249
V	1	4	-	40 – 54

**Reference Books:**

1. Khanna, Sri Ram, SavitaHanspal, Sheetal Kapoor, and H.K. Awasthi, “Consumer Affairs” - Universities Press, 2007
2. Choudhary, Ram Naresh Prasad , “Consumer Protection Law Provisions and Procedure” - Deep Publications Pvt Ltd, 2005.
3. G. Ganesan and M.Sumat,”Globalisation and Consumerism”, - Regal Publications, 2012.
4. Rajyalaxmi Rao, -“Consumer is King”, - Universal Law Publishing Company, 2012.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**UG Programme - B.Com. (R)**

**Semester IV**

**(2018 - 2021)**

**Elective Course - I: Principles of Management (18UCMO42)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart the basic knowledge of Management.
- To make familiar with planning and decision making process.
- To know the concepts of controlling mechanism of business.

**Course Outcomes:**

1. Students know the rudimentary principles of management.
2. They know how to make a plan and to carry it out by facing the obstacles.
3. They become well versed with the principles of organizing which will bring effective management.
4. Students understand the significance of directing and how it helps to accomplish management objectives.
5. Students are facilitated to understand the vital need for decision making and how it brings success to leading executives of management.

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**UNIT I** **(12 hrs)**

Management: Meaning – Definition – Features – Functions – Importance – Principles.  
Administration: Meaning – Administration Vs. Management.

**UNIT II** **(12 hrs)**

Planning: Meaning – Definition – Characteristics – Objectives – Nature – Importance  
– Advantages – Steps in planning process – Limitations – Obstacles.

**UNIT III** **(12 hrs)**

Decision making: Meaning – Definition – Characteristics – Elements – Decision making process – Principles – Features of effective decision.

**UNIT IV** **(12 hrs)**

Organization: Meaning – Definition – Functions – Principles – Nature – Importance.  
Directing: Definition – Principles – Techniques – Importance – Characteristics.



**UNIT V****(12 hrs)**

Controlling: Meaning – Definition – Scope – Steps in control process – Requirements of effective control system – Features – Need - Advantages – Limitations.

**Text Book:**

1. Ramasamy.T, “Principles of Management”, Himalaya Publishing House, New Delhi, Edition 2017.

Unit	Text book No.	Chapters	Section	Page No.
I	1	1	-	1-13, 26-27
II	1	5	-	71-81
III	1	8	-	100-106
IV	1	9, 19	-	111-119, 213-216
V	1	24	-	269-272, 278-280

**Reference Books:**

1. Sundar. K, “Business Management”, Vijay Nicole imprints private limited, Edition 2017.

2. Tripathi.P.C & Reddy.P.N, “Principles of Management”, Tata Mcgraw hill Publishing Company limited, Reprint 2003.

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**UG Programme – B.Com. (R)**

**SEMESTER V**

**(2018 – 2021)**

**Core Course - XIII: Financial Accounting - V (18UCMC51)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the basic company accounts.
- To facilitate the students to go for higher studies and professional courses.
- To gain practical knowledge in the company accounts.

**Course Outcomes:**

1. Understand the basic accounting system followed in the company.
2. Able to pursue higher studies and professional courses.
3. Gain practical exposure to the students regarding the maintenance of accounts in companies.
4. Develop an idea about raising the required capital for starting up of new companies through various sources.
5. Know about the Preparation of final accounts of Companies.
6. Gain knowledge of the procedure of Amalgamation and absorption of Companies to maintain profitability.
7. Acquire the knowledge of underwriting of shares and commission payable for such underwriting.

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**UNIT I** **(15 hrs)**

Company: Meaning – Shares: Meaning - Types - Issue of shares for cash or consideration – Over and under subscription - Forfeiture and reissue. Redemption of Preference share (Simple problems only).

**UNIT II** **(15 hrs)**

Debenture: Meaning -Types - Issue and Redemption - Debenture Redemption Fund - Conversion of Debentures – Purchasing of Own debentures in the open market – Ex-interest and cum-interest quotations only. (Simple problems only).

**UNIT III** **(15 hrs)**

Underwriting of shares: Meaning and types – Full – Partial – Firm underwriting. Profits Prior to Incorporation – Apportionment of expenses by using sales and time ratio - Preparation of Profit and Loss a/c. (simple problems only).

**UNIT IV****(15 hrs)**

Final Accounts of Companies - Calculation of Managerial Remuneration - Preparation of trading, Profit and Loss a/c, Profit and Loss Appropriation a/c - Balance sheet. (New format, Simple problems only).

**UNIT V****(15 hrs)**

Amalgamation and Absorption of Companies: Calculation of purchase consideration: Net Payment method, Net assets method and Lump sum payment method. Internal Reconstruction – Excluding external reconstruction (Simple problems only).

**(Note: Theory 20%; Problems 80%)**

**Text Book:**

1. Reddy T.S & Murthy .A, “Corporate Accounting”, Margham Publications, Chennai, Edition 2015.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	1, 3	-	1.1 – 1.34, 1.47 – 1.65, 1.73 – 1.103 3.1 – 3.22
II	1	4	-	4.1 – 4.50
III	1	2, 6	-	2.1 – 2.38, 6.1 – 6.29
IV	1	7	-	7.1 – 7.82
V	1	10	-	10.1 – 10.92

**Reference Books:**

1. Gupta R. L. and Radha samy M, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, Edition, 2012.

2. Jain S.P and Narang, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

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**SEMESTER V**

**(2018 - 2021)**

**Core Course - XIV: Business Law (18UCMC52)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about Business law.
- To know the provisions regarding various law.
- To impact a knowledge about the Law of Contract.

**Course Outcomes:**

1. Develop to know the structure of the Indian contract Act.
2. Develop to know the essential elements of the Law of Contract.
3. Apply to Enter into and discharge contracts.
4. Develop the ability to follow the laws related to bailment procedure.
5. Understand the various types of agency.
6. Describe current law, rules, and regulations related to settling business disputes.
7. Comprehend some basic strategies that can be used to solve business legal problems.

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**UNIT I** **(15 hrs)**

Law of Contract: Meaning - Definition – Essential elements of a Valid Contract – Classification of Contract – Offer – Acceptance – Communication and revocation of offer and acceptance – Consideration – Capacity of Parties.

**UNIT II** **(15 hrs)**

Consent: Meaning - Definition - Free Consent – Coercion – Undue influence – Fraud – Mistake. Performance of Contract – Various mode of Discharge of Contracts – Breach of Contract – Remedies for breach of Contract. Quasi Contract.

**UNIT III** **(15 hrs)**

Indemnity: Meaning - Definition - Contract of Indemnity – Guarantee: Meaning - Definition - Contract of Guarantee – Essential features – Kinds – Rights and Liabilities of Surety – Discharge of Surety.

**UNIT IV** **(15 hrs)**

Bailment: Meaning - Definition – Essentials – Rights and duties of Bailor and Bailee – Bailees' Lien – Finder of Lost goods – Discharge of bailment. Pledge: Meaning - Definition – Rights and duties of Pledger and Pledgee.

**UNIT V****(15 hrs)**

Agency: Meaning - Definition – Creation and Termination of agency – Various modes – Types of Agents – Rights and duties of Agent and Principal.

**Text Book:**

1. R.S.N.Pillai, “ Business Law”, S.Chand & Company Pvt. Ltd, New Delhi, Edition 2010.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	II, III,IV & V	-	6 - 55
II	1	VI, X,XI,XII & XIII	-	56 – 80 & 104 - 154
III	1	XIV	-	155 -169
IV	1	XV	-	170 – 185
V	1	XVI	-	186 - 212

**Reference Books:**

1. Babu Franklin A, “Essentials of Business Law”, Sri Kaliswari College Publication, Sivakasi, Edition 2014.

2. Kapoor, N.D, “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 37<sup>th</sup> Revised Edition 2015.

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**Semester V**

**(2018 – 2021)**

**Core Course - XV: Income Tax Law and Practice - I (18UCMC53)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the main source of revenue of the Government.
- To know the procedure to calculate income from various sources.
- To know the exemption available to the tax payers.

**Course Outcomes:**

1. Identify and apply fundamental concepts of income tax act.
2. Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses.
3. Understand various exempted income.
4. Recognize and recommend appropriate tax-saving strategies for decision making.
5. Investigate and analyze current income tax information and uses pertinent to the act.
6. Gain knowledge of various sources of income and assess their income for income tax.
7. Know the taxable and non-taxable income and then apply the loophole, they can avoid the tax without evasion.

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**UNIT I** **(15 hrs)**

Income Tax: Origin – Canons of taxation – Definitions: Previous Year, Assessment year, Assessee, Person and Income – Residential status - Incidence of tax – Exempted income u/s10.

**UNIT II** **(15 hrs)**

Computation of Income from salary - Allowances - Perquisites – Pension – Gratuity - Leave encashment - Provident fund - Profits in lieu of salary.

**UNIT III** **(15 hrs)**

Computation of Income from House Property – Exempted income on house properties – Gross Annual Value – Net Annual value – Unrealized rent – Vacancy – Self occupied and let out House – Deduction u/s 24.

**UNIT IV** **(15 hrs)**

Computation of Income from Profits and Gains of Business or Profession: Allowable and Disallowable Expenses under Income Tax Act – Permissible rate of Depreciation.

**UNIT V****(15 hrs)**

Income from Capital Gains: Types: Short term and Long term - Capital assets – Cost Inflation Index – Exemptions. Income from Other Sources: Dividends – Interest on securities – Casual incomes.

**Note: (Theory 20 % - Problem 80%)**

**Both Theory and problems should be asked only to Current Assessment Year.**

**Text Book:**

1. Hariharan N, “Income Tax Law and Practice”, Vijay Nicole Imprints Private Limited, Chennai, Edition 2017.

Units	Text Book No.	Chapter	Section	Page No.
I	1	1, 2	-	1.1 – 1.21
II	1	3	-	3.1 – 3.109
III	1	4	-	4.1 – 4.63
IV	1	5, 6	-	5.6 – 5.7, 6.1 – 6.55
V	1	7, 8	-	7.1 – 7.38, 8.1 – 8.27

**Reference Books:**

1. Lal BB, Vashishit N, “Income Tax Law and Practice”, K International Publishing House Pvt. Ltd, New Delhi, Revised Edition 2017.

2. Mehrotra H.C, “Income Tax Law & Practice”, Sahitya Bhawan Publications, Delhi, Edition 2017.

3. Gaur V.P & Narang D.B, “Income Tax Law and Practice”, Kalyani Publication, Delhi, Edition 2017.

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**Semester V**

**(2018 - 2021)**

**Core Course - XVI: Financial Management (18UCMC54)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To learn importance of financial management.
- To know how to invest amount in different investment.
- To know optimum utilization of resource.

**Course Outcomes:**

1. Able to arrive the rational and scientific decision making in relation to financial issue.
2. Learn to use the business fiancé in the proper manner.
3. Becomes skilled in designing the capital structure decision.
4. Understand the cost of capital for each source and decide the best source.
5. Describe the capital budgeting decision.
6. Able to arrive the rational and scientific decision making in relation to capital project proposal.
7. Identify and determine the working capital requirement of the company.

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**UNIT I**

**(15 hrs)**

Finance: Meaning and definition – Types. Financial management: Meaning – Definition – Scope – Functions – Objectives: Profit Maximization vs. Wealth Maximization - Role and responsibilities of a finance manager. Capitalization: Meaning – Over Capitalization and Under Capitalization.

**UNIT II**

**(15 hrs)**

Cost of Capital: Meaning and Definition – Importance – Classification – Determinants – Computation of Cost of Capital: Debt, Preference capital, Equity capital, Retained earnings – Overall cost of capital. (simple problems only).

**UNIT III**

**(15 hrs)**

Capital structure: Meaning and Definition – Patterns – Optimum capital structure - Factors determining capital structure –Theories of Capital Structure: Net Income (NI), Net Operating Income (NOI), Modigliani and Miller (MM) and Traditional approach – Leverages and its types.



**UNIT IV****(15 hrs)**

Working capital: Meaning – Types –Need - Factors influencing working capital – Source of Working capital – Estimation of working capital requirements.

**UNIT V****(15 hrs)**

Capital Budgeting – Importance – Factors affecting Capital Investment Decision - Appraisal Methods: Payback Period, Average Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index.

**Note: (Theory 40 % - Problems 60%)**

**Text Book:**

1. Paramasivam C., and Subramanian T., “Financial Management”, New Age International (P) Limited, New Delhi, Edition 2013.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	I IV	-	1 - 10 41 – 44
II	1	VI	-	65 – 82
III	1	V VII	-	47 – 63 83 - 93
IV	1	X XI	-	149 – 156, 180 - 191
V	1	IX	-	119 – 134 144 - 145

**Reference Books:**

1. Murthy A, “Financial Management”, Margham Publications, Chennai, First Edition, Reprint 2017.

2. S N Maheswari, “Financial Management – Principles and Practice”, Sultan Chand & Son , New Delhi, 14<sup>th</sup> Edition 2014.

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**Semester V**

**(2018 - 2021)**

**Elective Course - II: Techniques in Operation Research (18UCMO51)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To enable the students to learn operation research techniques.
- To know their application in decision making in the business.
- To learn the feasible solution and optimum solution for the organisation.

**Course Outcomes:**

1. Identify and develop operational research models from the verbal description of the real system.
2. Understand the mathematical tools that are needed to solve optimization problems.
3. Use mathematical techniques to solve the proposed models.
4. Develop a suitable queuing model and the solving queuing problems.
5. Design the Network for a complex problems.

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**UNIT I (12 hrs)**

Operations Research: Origin and Development – Meaning - Definition – Significance – Nature – Scope – Models in OR – Application – Advantages and limitations of OR.

**UNIT II (12 hrs)**

Linear Programming: Meaning - Formulations of Linear Programming – Graphical method (Standard form only) – Simplex method (simple Problems involving < constraints only and excluding degeneracy) – Optimal solutions – Applications – Advantages and Limitations of Linear Programming Techniques.

**UNIT III (12 hrs)**

Transportation Problem: Introduction – Optimal solution: North West Corner Method, Least Cost Method, Vogel's Approximation method – Unbalanced - Degeneracy.

Assignment Problem: Meaning and Definition – Unbalanced – Maximization - Transportation vs. Assignment problems.

**UNIT IV (12 hrs)**

Queuing Theory: Meaning – Queuing system - Elements – Single channel model – M/M/I – FCFS/ Infinite Model only.

**UNIT V****(12 hrs)**

Network analysis: Basic components – CPM – Objectives – Advantages – Limitation – Construction of network – Time analysis (Excluding Float Calculations).

PERT – Meaning - Time estimation – PERT network – Similarities and dissimilarities of CPM and PERT (Excluding crash cost method).

**Text Book:**

1. S. Kalavathy, “Operations Research”, Vikas Publication Pvt. Ltd., New Delhi, Fourth Edition, 2013.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	I	-	1 – 5
II	1	II III IV	-	6 – 11 19 – 27 32 – 46
III	1	IX	-	144 – 158
IV	1	XVIII	-	402 – 413
V	1	XV	-	287 – 317

**Reference Books:**

1. S. Baskar, “Operations Research”, Anuradha Agencies, Chennai, Second Edition, Reprint 2006.

2. R. Panner Selvam, “Operations Research”, Prentice Hall of India Pvt. Ltd., New Delhi., Second Edition, Reprint 2006.

3. Kanti Swarup, P.K. Gupta and Manmohan, “Operations Research”, Sultan & Sons, New Delhi, 14<sup>th</sup> Edition 2011.

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**Semester V**

**(2018 – 2021)**

**Elective Course - II: Accounting for Decision Making (18UCMO52)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To expose the students to the concepts and the tools used in management accounting.
- To recognize the role of budgets and variance as a tool of planning and control.
- To make familiar with decision making.

**Course Outcomes:**

1. Understand the procedure of implementing management accounting system in the organization.
2. Develop a clear idea about various concepts and tools used for effective management of the business.
3. Analyze and interpret the financial statements maintained in the business.
4. Understand ratio analysis for controlling the profitability of the business.
5. Able to decide the working capital needed for the smooth survival of the business concerns.

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**UNIT I (12 hrs)**

Decision Making: Introduction – Definition — Concept of relevant Costs – Concept of Differential Costs – Steps in Decision making. Marginal Costing: Techniques in Marginal Costing – Application of Marginal costing for Managerial Decision Making: Key factor – Make or buy decision – Fixation of selling price.

**UNIT II (12 hrs)**

Budget: Definition – Elements – Objectives – Forecast and budget. Budgetary control: Definition – Characteristics – Advantages – Essentials – Limitation – Types: Production, Sales, Cash, Fixed and Flexible budget (Simple problems only).

**UNIT III (12 hrs)**

Standard Costing: Meaning – Definition - Estimated Cost vs. Standard cost - Differences between Standard Costing and Budgeting - Variance analysis: computation of Variances – Material Cost Variances – Material Price Variances – Material Usage Variances – Material Yield Variances. (Simple problems only).

**UNIT IV (12 hrs)**

Labour Cost Variance: Direct Labour Rate Variance – Labour Efficiency Variance – Labour Idle time variance – Revised labour efficiency Variance – Labour Yield Variance.

Sales Value Variance: Sales Price variance – Sales Volume variance – Sales quantity variance.

## UNIT V

(12 hrs)

Management reporting system: Meaning – Report – Modes of Reporting – Requisites of a good Report – Steps for effective reporting – Kinds: According to purpose – According to period and function.

**Note: The questions should be asked in the ratio of 80% for problems and 20% for theory.**

### Text books:

1. E.Gordon, N.Jeyaram, N.Sundram & R.Jayachandran, “Management Accounting”, Himalaya Publishing House Pvt. Ltd., Mumbai, Reprint 2014.
2. Dr.S.N.Maheswari & Dr.S.K.Maheswari “Accounting for Management”, Vikas Publishing House Pvt. Ltd., New Delhi, Reprint 2006.
3. R.S.N.Pillai, Bagavathi, “Management Accounting”, S.Chand& Company Pvt.Ltd., New Delhi, Reprint 2015.

Unit	Text Books No.	Chapters	Section	Page No.
I	2	4	-	4.268 – 4.271
	1	7	-	257 – 265, 267 – 268
II	1	8	-	305 – 315, 319 – 341
III	1	10	-	399 – 402, 407 – 411, 421 – 424
IV	1	10	-	412 – 415, 426 – 431
V	3	12	-	628 – 633

### Reference books:

1. Dr. A. Murthy and Dr. S. Gurusamy, “Management Accounting Theory and Practice”, Vijay Nicole Imprints Pvt. Ltd., Chennai, Edition 2013.
2. Mageswari S. N., “Principles of Management Accounting”, Sultan Chand & Sons, New Delhi, Edition 2012.

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**Semester V**

**(2018 - 2021)**

**Skill Based Course - II: EXIM Documentation (18UCMS51)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the international trade procedures.
- To know the different EXIM Documents.
- To understand the procedures in EXIM Trade.

**Course Outcomes:**

1. Understand the documents required for completing export and import transactions.
2. Understand the procedure for export and import clearance.
3. Understand the role of key government organizations in facilitating export transactions.

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**UNIT I** **(6 hrs)**

Export – Meaning - Registration Formalities - Importer Exporter Code (IEC) Number-Procedure for Obtaining IEC Number-Registration-cum-Membership Certificate (RCMC) - Export License.

**UNIT II** **(6 hrs)**

Export Procedure: Pre-shipment Procedure - On Shipment Procedure - Post-Shipment Procedure.

**UNIT III** **(6 hrs)**

Export Documentation: Export Documentation in India-Commercial documents: Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt. Bill of Lading: Types- -Significance- Contents Guaranteed Remittance (GR) Form-Letter of Credit: Meaning- Types-ECGC-Services-Policies issued.

**UNIT IV** **(6 hrs)**

Import Procedure: Introduction-Pre-Import Procedure-Legal Dimensions of Import Procedure-Retirements of Import Documents-Customs Clearance for Imported Goods-Warehousing of imported goods.

**UNIT V** **(6 hrs)**

Import Documentation: Transport Documents-Bill of Entry: Types-Contents-Airway Bill: Contents - Importance - Certificate of Inspection-Certificate of Measurement.

**Text Book:**

1. Khushpat S.Jain, “Export Import Procedures & Documentation”, Himalaya Publishing House, New Delhi, Edition 2010.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1,2	-	2, 19-31
II	1	8	-	141-147
III	1	6,15	-	105-117, 261-262 , 264-265
IV	1	12	-	200-207
V	1	7	-	136-140

**Reference Books:**

1. Francis Cherunilam , “International Trade and Management”, Himalaya Publishing House, New Delhi, Edition 2013.

2. Bhalla V.K & Shiva Ramu .S, “International Business”, Anmol Publication, New Delhi, Edition 2012.

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**Semester V**

**(2018 - 2021)**

**Skill Based Course - III: Commerce Practical (18UCMS5P)**

**(For those who join from June 2018 and afterwards)**

**Credits : 1**

**Hours/Week : 2**

**Duration : 30 hrs**

**Int. Marks : 40**

**Ext. Marks : 60**

**Max. Marks : 100**

**Course Objectives:**

- To give practical exposure to the students.
- To improve their knowledge in day to day forms used in banks and companies.
- To make familiar with preparation of income tax forms.

**Course outcomes:**

1. Gain practical exposure of various forms used in business organization and banks.
2. Familiar with forms used in filing up of income tax return.
3. Get acquainted with the fundamental documents which are needed to set up the business firm.

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**UNIT I**

**(6 hrs)**

Forms used in Commercial Banks - Account opening form: Types - Pay in slip - Withdrawal Slip - Cheque - DD form – Jewel Loan Form – On line fund Transfer form.

**UNIT II**

**(6 hrs)**

Blue print of an office- Specimen of Business Letter- Preparation of Vouchers- Invoice and Cash Receipt - Debit Note and Credit Note – Promissory Note.

**UNIT III**

**(6 hrs)**

Specimen of Partnership deed - Format of Financial Statements : Joint Stock Company, Banking and Insurance Companies – Proxy Form – Agenda.

**UNIT IV**

**(6 hrs)**

Specimen of Cost Sheet - Payroll / Wage Sheet – Material Requisition Slip – Material Order Form – Form of Bin card and Time card.

**UNIT V**

**(6 hrs)**

PAN Card Application Form – Income Tax Return form for Individual (Form No.16) – Income Tax Refund Form – GST Form – TDS Chellan.



**Rules:**

1. Practical Commerce exam is to be conducted purely internally.
2. Internal Exam – 40 marks: Record maintenance valued by Course Teacher.
3. External Exam – 60 marks: 30 marks for filling forms and 30 marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner – Course Teacher; External Examiner – Head of the Department.

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**SEMESTER VI**

**(2018 – 2021)**

**Core Course - XVII: Financial Accounting - VI (18UCMC61)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the basic concepts of corporate accountancy.
- To facilitate the students to go for higher studies and professional courses.
- To know the statutory formats required for corporate sectors.

**Course Outcomes:**

1. Get acquainted with the terms of performing and nonperforming asset.
2. Know about the liquidation procedure of companies.
3. Understand the different business in which the banking company, may engage and the area they are prohibited to trade.
4. Gain knowledge regarding the preparation of Final accounts of Banking and Insurance companies.
5. Understand the accounting requirements for a corporate group and familiarity with the theory underlying the method used to account for inter company investment.
6. Obtain to ability to prepare consolidated accounts for a corporate group.
7. Acquire the knowledge of the advanced issues in accounting for assets and liabilities and owners equity.

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**UNIT I** **(15 hrs)**

Valuation of goodwill - Meaning - Methods - Average Profit Method - Super profit method. Valuation of shares: Meaning - Methods - Net Assets Method- Yield method – Earning capacity method – Fair value method. (Simple problems only)

**UNIT II** **(15 hrs)**

Banking Company Accounts – Rebate on bills discounted - Preparation of Profit and Loss a/c and Balance sheet. (Simple problems only)

**UNIT III** **(15 hrs)**

Life Insurance Company Accounts: Meaning - Computation of life assurance fund – Preparation of Revenue a/c - Balance sheet of Life Assurance Company - Valuation balance sheet. (New format with Simple problems only)

**UNIT IV****(15 hrs)**

Holding Company Accounts: Meaning – Accounting treatment for Capital profit, Revenue profit, and Minority interest - Cost of control, Unrealized inter - Company profit, Revaluation of assets and liabilities - Preparation of Consolidated Balance sheet. (Simple problems only)

**UNIT V****(15 hrs)**

Liquidation: meaning – Modes - Liquidator's Final Statement of Accounts: Meaning – Payment of various liabilities - Calculation of Liquidator's remuneration – Preparation of Liquidators Final Statement of Accounts. (Simple problems only)

**Note: (Theory 20 % - Problems 80%)**

**Text Book:**

1. Reddy T.S & Murthy .A, “ Corporate Accounting”, Margham Publications, Chennai, Edition 2015

Unit	Text Book No.	Chapter	Section	Page No
I	1	11	-	11.1 – 11.7, 11.21 – 11.39
II	1	8	-	8.1 – 8.74
III	1	12	-	12.1 – 12.90
IV	1	13	-	13.1 – 13.35, 13.56 – 13.63, 13.74 – 13.108
V	1	14	-	14.1 – 14.62

**Reference Books:**

1. Gupta R. L. and Radha samy M, “Advanced Accountancy”, Sultan Chand & Sons, New Delhi, Edition, 2012.
2. Jain S.P and Narang, “Advanced Accountancy”, Himalaya Publishing House, Mumbai, Edition 2012.

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**SEMESTER – VI**

**(2018 – 2021)**

**Core Course - XVIII: Industrial Law (18UCMC62)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about industrial law.
- To know the provisions regarding various laws.
- To apply the provisions and various laws in industry.

**Course Outcomes:**

1. Recognize the different industrial relations systems.
2. Able to distinguish the procedure concerning worker participation and participatory institutions and instruments of trade union representation.
3. Classify the authorized services and agencies for employment.
4. Distinguish employee rights and obligations according to the scope of employment.
5. Defend employ rights before supervisory and control institutions.
6. Analyze the field of labor relations in an interdisciplinary manner.

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**UNIT I**

**(15 hrs)**

The Factories Act of 1948: Definitions under the Act - Approval, Licencing and Registration - Provisions regarding the Health of Workers - Provisions regarding the Safety of Workers - Provisions regarding the Welfare of Workers - Employment of young person's - Employment of women – Working hours of adult – Provisions regarding leave with wages.

**UNIT II**

**(15 hrs)**

The Industrial Dispute Act 1947: Definitions under Act – Strike – Lock outs – Layoffs – Retrenchment – Closure – Lock outs Vs. Strike, Layoffs, Retrenchment, and Closure.

The Minimum Wages Act, 1948: Definitions under the Act – Fixation of Minimum Rates of Wages – Revision of Minimum Wages – Procedure for fixing and revising Minimum Wages.

**UNIT III**

**(15 hrs)**

The Payment of Wages Act, 1936: Definitions under the Act - Rules for Payment of Wages - Deductions from Wages – Fines - Deductions for Absence from Duty.

The Workmen's Compensation Act 1923: Definitions under the Act – Need of the Act – Disablement - Employer's liability for compensation.

#### **UNIT IV**

**(15 hrs)**

The Employees' Provident Funds Act, 1952: Applicability of the Act – Definitions under the Act – Schemes under the Act: Employees' Provident Fund Scheme, Employees' Pension Scheme and Employees' Deposit-Linked Insurance Scheme. Determination of Moneys due from Employers.

#### **UNIT V**

**(15 hrs)**

The Employees' State Insurance Act, 1948: Definitions under the Act – Administration – Employees state insurance fund – Benefits: Sickness, Maternity, Disablement, Dependents, Medical and General Provisions – Disputes and penalties.

#### **Text Book:**

1. Piyali Ghosh and Shefali Nandan, "Industrial Relations & Labour Laws", Mc Graw Hill Education (India) Private Limited, New Delhi, Edition 2015.

<b>Unit</b>	<b>Text Book No.</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	14	Part B	14.1 – 14.53
II	1	15	Part B	15.1 – 15.39
	1	18	Part B	18.1 – 18.34
III	1	21	Part B	21.1 – 21.13
	1	25	Part B	25.1 – 25.17
IV	1	23	Part B	23.1 – 23.44
V	1	24	Part B	24.1 – 24.45

#### **Reference Books:**

1. Senthil Kumar M.J and Babu Franklin A, "Industrial & Labour Law", Sri Kaliswari College Publications, Sivakasi, Edition 2015.

2. Dr.M.R.Sreenivasan and C.D.Balaji, "Industrial Law & Public Relations", Margham Publications, Chennai, Edition 2014.

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**SEMESTER VI**

**(2018 – 2021)**

**Core Course - XIX: Income Tax Law and Practice - II (18UCMC63)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To study the procedure of grouping the incomes.
- To know the deductions available to the assessee.
- To make note of the various types of return.

**Course Outcomes:**

1. Gain knowledge of preparing Income Tax.
2. Understand the Taxable Income.
3. Learn to avail many deductions as per sec. 80C to 80U.
4. Demonstrate an understanding of the various types of returns and grouping of Income.
5. Understand the computational procedure of Tax liability.
6. Know about the Powers and duties of Income tax authorities.
7. Able to provide consultation to the tax payers.

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**UNIT I** **(15 hrs)**

Clubbing of Income: Set-off and carry forward of losses: Inter source adjustment – Inter head adjustment – Speculation loss – Unabsorbed depreciation - Provisions regarding carry forward of losses - Gross total income.

**UNIT II** **(15 hrs)**

Deductions from Gross Total Income: Deduction u/s 80C to 80U - Assessment of Individuals – Computation of Tax Liability.

**UNIT III** **(15 hrs)**

Assessment of Hindu Undivided Family (HUF), Firm and Association of persons (AOP) – Computation of Tax Liability.

**UNIT IV** **(15 hrs)**

Assessment of Joint Stock Company: Book Profit – Minimum of Alternate Tax (MAT) – Computation of Tax Liability.

**UNIT V** **(15 hrs)**

Income Tax Authorities: Central Board of Direct Taxes – Commissioner of Income Tax – Assessing officer – Powers. Return of Income/loss: Type of returns – E-filing of

return- PAN Card. Assessment: Procedure - Types – Tax Deducted at Source (TDS) - Advance tax.

**Note: (Theory 40 % - Problems 60%)**

**Text Book:**

1. Mehrotra HC, “Income Tax Law & Practice”, Sahitya Bhawan Publications, Delhi, Edition 2017.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	11, 12	-	382 – 387, 394 – 414
II	1	13,16	-	421 – 461, 484 – 515
III	1	18, 19	-	553 – 566, 571 – 615
IV	1	20	-	622 – 663
V	1	24	-	713 - 734

**Reference Books:**

1. B.B.Lal, N.Vashishit, “Income Tax Law and Practice”, K International Publishing House Pvt. Ltd, New Delhi, Revised edition, 2017.

2. Gaur VP & Narang DP, “Income Tax Law and Practice”, Kalyani Publication, Delhi, Edition 2017.

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**Semester VI**

**(2018 - 2021)**

**Core Course - XX: Accounting Automation – Practical (18UCMC6P)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int. Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext. Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart knowledge on how to use the computerized accounting software techniques for recoding and finalizing accounting procedures.
- To increase the competency to enter accounting transactions in the accounting software.
- To improve the capability of generating different accounting reports/documents.
- To provide basic knowledge about GST transaction and report generation method in Tally.

**Course Outcomes:**

1. Gain knowledge of accounting automation software.
2. Enrich the computer employment opportunities.
3. Acquire proficiency in voucher entries in accounting software.
4. Familiar with the inventory ledger creation and invoice preparation with inventory details.
5. Implement the automated calculation techniques in the interest, discount calculation, final account preparation in the accounting field.
6. Acquire proficiency in GST ledger creation and GST report generation.

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**Accounting Automation Practical:**

1. Creating, Altering and Deleting Company with accounts only in Tally.
2. Creating Ledgers in Tally.
3. Creating Ledgers using multiple ledger option.
4. Entering accounting transaction through voucher entry.
5. Voucher entries through single mode voucher entry.
6. Altering and deleting voucher entries.
7. Creating and displaying various account report.
8. Working with accounting invoice.
9. Creating debit note and note.
10. Activation of bill wise details and working with bill wise detail ledger.
11. Creating party wise bill wise report and outstanding report.
12. Interest activation and automation of interest calculation.
13. Cost center creation and creating ledger with cost category.



14. Voucher entry using cost centre class in tally.
15. Creating and working with budget option in tally.
16. Generating and displaying budget variance statement.
17. Creating company with inventory detail and creating, altering inventory ledger.
18. Preparing invoice with inventory details.
19. Generating and displaying stock reports.
20. Creating, Altering godown in tally.
21. Generating and displaying various godown reports.
22. Discount activation and invoice level discount entry.
23. GST activation and GST ledger creation.
24. Invoice entry with GST.
25. Generating and Displaying GST report .

**Note:**

- Practical Exam only.
- Internal Practical 40 Marks and External Practical 60 Marks.
- Internal and External Practical Exam Conducted by Department itself.

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**Semester VI**

**(2018 - 2021)**

**Elective Course - III: Financial Market and Services (18UCMO61)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain knowledge of overview of financial system.
- To create awareness about the various financial services.
- To acquaint students with the important techniques of money and capital market instruments.

**Course Outcomes:**

1. Gain the knowledge of overall financial system in India.
2. Aware of the various financial services offered by the financial systems.
3. Comprehend various capital and money market instruments.
4. Recognize the services of mutual fund companies.
5. Learn factoring and forfaiting services used in business for collecting their debts.

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**UNIT I** **(12 hrs)**

Financial System: Meaning-Functions-Financial Concepts: Financial assets, Financial Intermediaries - Financial System and Economic Development- Financial System in India-Weakness of Indian Financial System.

**UNIT - II** **(12 hrs)**

Financial Market: Meaning – Classification: Money Market Vs Capital Market. Money Market: Meaning – Definition- Features- Importance-Instruments of Money Market: Call Money, Commercial bills, Acceptance and Treasury bills.

**UNIT - III** **(12 hrs)**

New Issue Market: Meaning- Functions-Origination- Underwriting- Distribution-Methods of floating New issue. Secondary Market: Meaning – Functions.

**UNIT - IV** **(12 hrs)**

Mutual Funds: Meaning – Importance- Fund unit VS share- Types of Mutual Fund-Reasons for Slow Growth of Mutual Fund .

**UNIT - V** **(12 hrs)**

Factoring: Meaning – Definition- Types. Forfaiting: Meaning – Definition- Benefits-Drawback- Forfaiting VS Factoring.

**Text Book:**

1. Gordon E & Natarajan K, “Financial Markets and Service”, “Himalaya Publishing House, New Delhi, Edition 2011.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	3-8, 25-28
II	1	2	-	32-50
III	1	3,4	-	74-82, 106-108
IV	1	14	-	336-349, 366-368
V	1	15	-	373-374, 377-379, 394-398

**Reference Books:**

1. Gurusamy S, “Financial Services and Markets”, McGraw Hill Education, New Delhi, Edition 2009.

2. Bhole LM , “Financial Institutions and Markets”, Tata McGraw-Hill Education, New Delhi, Edition 2009.

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**UG PROGRAMME – B.Com. (R)**

**Semester – VI**

**(2018 - 2021)**

**Elective Course - III: Human Resource Management (18UCMO62)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To understand the role of the HR manager in changing environment.
- To learn the recruitment process and the application of the HRM.
- To learn the importance of the training and development.

**Course Outcomes:**

1. Demonstrate the knowledge and skills needed to effectively manage human resource.
  2. Describe trends in the labour force composition and how they affect human resource management.
  3. Compare the common methods for recruiting and selecting human resources.
  4. Summarize how to implement successful training and development programs.
  5. Integrate teamwork, leadership and motivational skills to organizational scenarios and evaluate outcomes.
- 

**UNIT I (12 hrs)**

Human Resource Management: Meaning - Definition – Characteristics - Objectives - Significance - Functions: Managerial Function, Operating Function – Scope - HRM vs. Personnel Management – Role and Qualities of Human Resource Manager.

**UNIT II (12 hrs)**

Job Analysis: Meaning- Definition – Process – Techniques - Uses - Job Design: Techniques for Job Design. Job Evaluation: Meaning – Definition - Advantages – Limitations - Methods of Job Evaluation.

**UNIT III (12 hrs)**

Recruitment: Meaning- Definition- Sources. Selection: Meaning - Definition - Steps in Selection Process. Training: Meaning - Benefits - Methods of Training.

**UNIT IV (12 hrs)**

Performance Appraisal: Meaning – Definition – Objectives – Methods of Performance Appraisal. Job Satisfaction: Meaning – Definition - Measurement of job satisfaction –Determinants of Job Satisfaction – Job Dissatisfaction.

**UNIT V****(12 hrs)**

Promotion: Meaning – Need – Types – Basis : Seniority Based Promotion, Merit Based Promotion. Transfer: Meaning – Need - Causes. Demotion: Meaning – Causes. Separation: Meaning - Forms: Retirement, Resignation, Lay off, Retrenchment, Dismissal.

**Text Books:**

1. K.Sundar and J.Srinivasan, “Human Resource Management”, Vijay Nicole Imprints Private Limited, Chennai, 2017.
2. Dr.J.Jayasankar, “Human Resource Management”, Margham Publications, Chennai, 2016.

Unit	Text Books No.	Chapter	Section	Page No
I	1	1	-	1-9, 22-26
	2	1		1.10 – 1.11
II	1	2	-	1-9, 1, 4-6
		7		8-19
III	1	4	-	1-5
		5		1-10
		8		1, 8-14
IV	1	10	-	1-3, 5-11
		18		1-5, 13-14
V	1	12	-	1-10

**Reference Books:**

1. Aswathappa K., “Human Resource Management”, Tata McGraw Hill Education, New Delhi, Edition 2010.
2. Dr.C.B.Gupta., “Human Resource Management”, Sultan Chand & Sons, New Delhi, 18<sup>th</sup> Edition 2017.

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**Semester VI**

**(2018 – 2021)**

**Skill Based Course - IV: Goods and Services Tax (18UCMS61)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Hours/Week : 2**

**Duration : 30 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**Course Objectives:**

- To know the need for integrating a single indirect tax system.
- To know the details of indirect taxes subsumed to bring GST.
- To know the concept of supply and tax input credit.

**Course Outcomes:**

1. We will have rudimentary knowledge in GST.
2. We could know the details of the IGST, SGST and CGST.
3. To have the thorough knowledge on GST council and its functions.
4. To know the procedures for registration through GST portal.

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**UNIT I (6 hrs)**

Goods and Services Tax: Introduction – Meaning – Emergence – GST Council – Features – Objectives – Basic Scheme – Scope – Subsuming of Taxes – Principles – Benefits.

**UNIT II (6 hrs)**

Types of Goods and Services Tax: Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Services Tax (UGST) – features.

**UNIT III (6 hrs)**

Registration procedure of Goods and Services Tax: Time limit – Procedure – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Deemed Registration.

**UNIT IV (6 hrs)**

Procedure Relating to Levy: Scope of supply – Types of Supply – Rate of GST – Tax calculation under GST – Exempted Goods and Services.

**UNIT V****(6 hrs)**

Assessment: Definition – Types – Provisional assessment, Scrutiny Assessment, Best Judgement Assessment – Summary Assessment.

**Text Book:**

1. Ghousia Khatoon, Naveen Kumar C. M. and Venkatesh S. N., “Goods and Services Tax”, Himalaya Publishing House, First Edition, 2017.

Unit	Text Books No.	Chapters	Section	Page No.
I	1	1	-	2,9,15,16,18 – 25, 27
II	1	1	-	40,
		2	-	74-78
III	1	3	-	142-149
IV	1	3	-	164-166, 176, 162-163
V	1	4	-	204-206

**Reference Books:**

1. Datey V. S. “Taxmann’s GST Ready Reckoner”, Taxmann Publications Pvt. Ltd., Delhi, Revised and Reprint July 2017.

2. CA. Keshav R. Garg, “Bharat’s GST Ready Reckoner”, Bharat Law House Pvt. Ltd., Delhi, First Edition 2016.

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**SEMESTER VI**  
**(2018 – 2021)**  
**Value Based Course - II: Soft Skill Development (18UCMV61)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To create self confidence for winning the job.
- To overcome the barriers of communication.
- To improve the body language and to develop the positive attitude.

**Course Outcomes:**

1. Know to behave and become a performer.
2. Acquire good body language.
3. Gain knowledge on resume/curriculum vitae/bio-data and where it must be used by the applicant.

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**UNIT I** **(6 hrs)**

Soft skills: Meaning- Importance- Attributes - Improving Soft Skills – Social Thinking - Negotiating Soft Skills – Practicing Soft Skills.

**UNIT II** **(6 hrs)**

Communication Skills: Meaning - Definition - Special Feature – Process – Importance – Components - Barriers. Tips for Effective Communication.

**UNIT III** **(6 hrs)**

Body language: Meaning – Forms – Parts – Uses – Types - Different Hand Shake Styles. Attitude: Meaning - Features – Formation - Developing Attitudes – Benefits.

**UNIT IV** **(6 hrs)**

Curriculum Vitae (CV) – Resume - Bio-Data: Meaning – Components - Curriculum Vitae Vs Resume Vs Bio-Data - Purpose of CV Writing – CV Writing Tips – Design of CV. Types of Resume – CV/Resume Preparation's dos and don'ts – Entry Level Resume.

**UNIT V** **(6 hrs)**

Interview: Meaning – Importance –Types – Interview panel - Types of Questions Asked. Interview Mistakes - Selection and Rejection of Candidate – Group Discussion – Meaning – Tips for active performance.



**Text Book:**

1. Alex K, “Soft Skills Know: Yourself and Know the World”, S. Chand & Company Pvt. Ltd, New Delhi, Edition 2014.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1	-	3 – 11
II	1	9	-	93 – 100
III	1	12	-	122 – 133
	1	3	-	22 – 28
IV	1	16	-	189 - 196
V	1	17	-	209 – 215
	1	14	-	153 – 156

**Reference Books:**

1. Barun K.Mitra, “Personality Development and Soft Skill”, Oxford University Publication, London, Edition 2012.
2. Sreenivasa Rao Krothapalli, “Soft Skills”, Anmol Publication, New Delhi, 8<sup>th</sup> Revised Edition, 2010.
3. Prasad Kaipa, “Soft Skills are Smart Skills”, Self Corporation, Mumbai, Edition 2009.

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**Department of Commerce**

**Choice Based Credit System**

**UG Programme – B.Com (R)**

**(2018 – 2021)**

**(For those who join from June 2018 and afterwards)**

**EXTRA CREDIT COURSE:**

<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Hours</b>	<b>Credits</b>
III	18UCMEX1	Fundamentals of Retailing	4	2
IV	18UCMEX2	Retail Management	4	2
<b>Total</b>			<b>8</b>	<b>4</b>
III	18UCMEXP	CorelDRAW Graphics X6	4	2
IV	18UCMEXQ	Photo Graphics Design	4	2
<b>Total</b>			<b>8</b>	<b>4</b>

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester III**

**(2018 - 2021)**

**Extra Credit Course - I: Fundamentals of Retailing (18UCMEX1)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**Course Objectives:**

- To understand the basic knowledge of retailing in the current business environment
- To learn the skills and knowledge required to build a retail business
- To develop capabilities to understand the retailing business and to satisfy the customers.

**Course Outcomes:**

1. Understand the retail management techniques
2. Acquire knowledge in analyzing the real world retail business problems with a systematic theoretical framework
3. Identify and understand the various types of retailer.
4. Identify the key retailing environment
5. Understand and apply the appropriate marketing strategy.
6. Acquire the knowledge about the e-retailing techniques

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**UNIT I**

**(12 hrs)**

Retailing: Meaning and Definition – Importance of retailing - Characteristics of retailing - Functions of retailing. Retail Sector in India: Evolution of Indian retail – factors influencing growth of retail in India - Challenges faced by the Indian retail industry.

**UNIT II**

**(12 hrs)**

Retailer: Meaning - Types of retailers: Itinerant retailers, Fixed shop retailers, Small scale retailers and Large scale retailer. Large scale retailer: Departmental stores, chain or multiple stores, super market, co operative stores and franchise – Advantages and Disadvantages.

**UNIT III**

**(12 hrs)**

Retail strategy: Definition – Retail strategy plan and action frame work - sustainable competitive advantage. Retail environment: Meaning - Types: Micro environment factors and Macro environment factors- retailing trends.

**UNIT IV****(12 hrs)**

E-tailing: Meaning and Definition, Characteristics of e- tailing –prerequisites for e-tailing – Types of e-tailers – Advantages of e- tailing: Customer, e-tailer and Society – Disadvantages of e-tailing, E-tailing in India.

**UNIT V****(12 hrs)**

Marketing Mix: Meaning – Definition – Elements. Retail price Mix – Meaning and Definition - Factors influencing pricing – pricing policies: Cost – Oriented Pricing Policy, Competition - Oriented pricing policy and Value based pricing policy.

**Text Books:**

1. P K Madhavan, “Introduction to Retailing”, Vijay Nicole Imprints Private Limited, Chennai, Edition 2016.
2. Dr.L.Natarajan, “Retail Marketing”, Margham Publications, Chennai, Second Edition, 2015.

Unit	Text Book No	Chapters	Section	Page No.
I	1	1	-	1 – 9
	1	2	-	20 – 27
II	2	2	-	2.6 – 2.15, 2.22 – 2.26
III	1	4	-	62 – 71
IV	1	12	-	204 – 215
V	2	10	-	10.1 – 10.4, 10.7 – 10.9

**Reference Books:**

1. S. Banumathy and M. Jayalakshmi, “Retail Marketing”, Himalaya Publishing House, Mumbai, Edition 2017.
2. David. Gilbert , “Retail Marketing Management”, Darling Kindersley (India) Pvt.Ltd., New Delhi, 6<sup>th</sup> Edition 2009.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester IV**

**(2018 - 2021)**

**Extra Credit Course - I: Retail Management (18UCMEX2)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**Course Objectives:**

- To impart in-depth knowledge of Retail Management, develop skills and competence to handle the responsibilities in retail sector effectively and efficiently.
- To help candidates in learning latest tools and techniques in the field of Retail Management.
- To provide a steady stream of manpower resource to the industry in order to fulfill their ever-growing demands in this field.

**Course Outcomes:**

1. Students can enrich their knowledge about the process involved in the management of retail business.
2. They come to know about the basic idea of supply chain management
3. Students are widening their thinking about the various factors influencing in the selection of retail location.
4. They are motivated to start the retail business by knowing various entry strategies of retail business at global level.
5. Students can improve their knowledge about the concept of merchandising.

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**UNIT I**

**(12 hrs)**

Retail Management: Meaning and Definition – Factors influencing retail management - Effective retail management control – Functions of retail manager – Responsibilities of retail manager – Retail planning process.

**UNIT II**

**(12 hrs)**

Supply chain management – Meaning and Definition – Objectives - Importance - Characteristics - Functions - Features of retail sector supply chain management - Problems of supply chain management – Supply Channel and Channel flow.

**UNIT III**

**(12 hrs)**

Merchandising: Meaning and Definition – Features – Stages of merchandising - Merchandise assortment – Merchandise sourcing – Merchandise characteristics – Merchandise pricing. Branding: Advantages of retail branding – Principles of successful retail branding. Private labels: Meaning – Types – Reasons for creating private labels.

**UNIT IV****(12 hrs )**

Retail Location: Meaning – Importance – Factors to be considered while choosing a retail location - Types of retail locations – Various types of shopping centres. Shopping malls: Meaning and Definition - Features - Advantages and Disadvantages.

**UNIT V****(12 hrs)**

International retailing - Factors involved in international retailing – Reasons for internationalization - Factors contributing to the growth of internationalization - Future of international retailing. Strategies for entering foreign markets: Acquisition, Joint venture, Franchising.

**TEXT BOOKS:**

1. Dr.L.Natarajan, Margham, “Retail Marketing”, Margham Publication, Chennai, Edition 2009.
2. P K Madhavan, “Introduction to Retailing”, Vijay Nicole Imprints Private Limited , 2016.

Unit	Text Book No.	Chapters	Section	Page No.
I	Study material prepared by the department	-	-	1 – 8
II	1 & 2	6, 11	-	T1 6.1 – 6.7, T2 196 - 201
III	2	6	-	T2 97 - 110
IV	2	5	-	T2 73 – 83, 87 - 90
V	1	13	-	T1 13.1 – 13.5

**REFERENCE BOOKS:**

1. Swapna Pradhan,”Retailing Management”, Tata MC Graw Hill Education Private Limited, New Delhi, 3<sup>rd</sup> Edition 2008.
2. Barry Berman & Joel R.Evants, “Retail Management”, PHI Learning Private Limited, New Delhi, 10<sup>th</sup> Edition 2008.
3. David. Gilbert, “Retail Marketing Management”, Darling Kindersley (India) Pvt ltd, 6<sup>th</sup> edition 2009.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester III**

**(2018 - 2021)**

**Extra Credit Course - II: CorelDRAW Graphics X6 (18UCMEXP)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int. Marks : 40**

**Ext. Marks : 60**

**Max. Marks : 100**

**Course Objectives:**

- To equip the students with the knowledge of Designing and to fulfill the local need of people.
- To enlighten the computer designing knowledge for **non-computer students**.
- To create more employment opportunity.

**Course Objectives:**

1. Learn how to Draw a Picture into CorelDraw Graphic X6
2. Design, create and edit a Design using CorelDraw Graphic X6
3. Import & Export images, objects & photos into CorelDraw Graphic X6
4. Capture and work with colorful designs
5. Color Separation using CorelDraw Graphic X6
6. Expand and enrich your design using Creativity Fun packs

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**LAB EXERCISES**

- Visiting card preparation
- Match box label preparation
- Wedding card preparation
- Note book wrapper preparation
- Fireworks box label preparation
- Text book preparation
- Window box design preparation
- Book layout preparation
- Flex design preparation
- Calendar Design Preparation (Monthly Calendar – 12 Sheeter, 6 sheeter & 4 sheeter)

**Note: Practical only:**

- Practical only
- Internal Practical 40 Marks and External Practical 60 Marks
- Internal and External Practical Conducted by Department itself

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce**

**UG Programme - B.Com. (R)**

**Semester IV**

**(2018 - 2021)**

**Extra Credit Course - II: Photo Graphics Design (18UCMEXQ)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int. Marks : 40**

**Ext. Marks : 60**

**Max. Marks : 100**

**Course Objectives:**

- To equip the students with the knowledge of Designing and to fulfill the local need of people.
- To enlighten the computer designing knowledge for **non-computer students**.
- To create more employment opportunity.

**Course Outcomes:**

1. Learn how to Draw a Picture into Photoshop CC
2. Design, create and edit a Design using Photoshop CC
3. Import and Export images, objects and photos into Photoshop CC
4. Capture and work with colorful designs
5. Color Separation using Photoshop CC
6. Expand and enrich your design using Creativity Fun packs

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**LAB EXERCISES**

- Converting B/W image into Colour image
- Redesign a old image into Colour image
- Cloning Image
- Touchup work in Human face
- Image Mixing and Background Mixing
- Film Touchup Work
- Picture Package and Contact Sheet Preparation
- Fire Works Box Label Preparation
- Tweaking a Calendar God Picture
- Flex Design Preparation
- Note Book Wrapper Design

**Note:**

- Practical only
- Internal Practical 40 Marks and External Practical 60 Marks
- Internal and External Practical Conducted by Department itself