

**VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE**  
*(An Autonomous Institution Affiliated to Madurai Kamaraj University)*  
**[Re-accredited with 'A' Grade by NAAC]**  
**Virudhunagar – 626 001.**

Course Name: **Bachelor of Commerce**

Discipline: **Commerce**

**(FOR THOSE WHO JOIN IN JUNE 2022 AND AFTER)**

**COURSE OBJECTIVE:**

To provide basic knowledge on various Commerce subjects and to provide adequate skills on Book Keeping and Accounting.

To enable the student to acquire required skills to hold responsible position in any organisation with paperless office and also to pursue Higher Education.

**DURATION OF THE COURSE:** Three Years

**COURSE SCHME:**

**SEMESTER I**

Part	Subject	Hour	Credit	Int.+Ext.= Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
Part 1	காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25+75= 100	✓				✓				✓	✓	✓	U22PC11	Revised – 5%
Part 2	English - Paper I	6	3	25+75= 100				✓	✓		✓					U22PE11	
Core 1	Financial Accounting – I	6	4	25+75= 100	✓	✓	✓		✓						✓	U22CMC11	Revised – 5%
Core 2	Business Communication	6	4	25+75= 100	✓	✓	✓	✓	✓		✓			✓	✓	U22CMC12	100% - New Paper
Allied I	Managerial Economics	6	4	25+75= 100	✓	✓	✓		✓						✓	U22ECAX11	
Part IV SLC*	Value Education	-	3	25+75= 100	✓	✓	✓		✓				✓			U22VE11	
	<b>Total</b>	<b>30</b>	<b>22</b>														

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**SEMESTER II**

Part	Subject	Hour	Credit	Int.+Ext.= Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
Part 1	அலுவலக முறைகள்	6	3	25+75= 100		✓			✓					✓	✓	U22PC21	Revised – 75%
Part 2	English - Paper II	6	3	25+75= 100				✓	✓		✓					U22PE21	
Core 3	Financial Accounting – II	6	4	25+75= 100	✓	✓	✓		✓						✓	U22CMC21	Revised – 40%
Core 4	Principles of Marketing	6	4	25+75= 100	✓	✓	✓		✓							U22CMC22	Revised – 30%
Allied II	Monetary Economics	6	5	25+75= 100	✓	✓	✓		✓				✓	✓		U22ECAX21	
<b>Part IV SLC*</b>	Environmental Studies	-	2	25+75= 100	✓	✓	✓	✓	✓				✓			U22ES21	
	<b>Total</b>	<b>30</b>	<b>21</b>														

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Year	Part	Subject	Credit	Int=Total	Code
I & II	Part V	NSS/ NCC/ Physical Education – Sports/YRC/RRC	3	100=100	U2NS4/ U2NC4/ U2PS4/ U1YR4/ U22RR4

**காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்**

<b>Course Title:</b>	<b>காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code:</b>	<b>U22PC11</b>	<b>Total Credits: 3</b>

**COURSE OUTCOMES**

COs	CO STATEMENT
<b>CO1</b>	காப்பீட்டின் பொருள், அடிப்படைக் கொள்கைகள், பயன்கள், பணிகள் போன்ற கருத்தை புரிந்து கொள்வார்கள்.
<b>CO2</b>	ஆயுள் காப்பீடு வகைகள், ஆண்டுத் தொகை ஒப்பந்தம் குறித்த அறிவினை பெறுவார்கள்.
<b>CO3</b>	முனைமம் - பொருள், வகைகள், கணக்கிடுதல், செலுத்துதல், சலுகை நாட்கள், பத்திரம் உரிமை இழத்தல், நடப்பிற்கு கொண்டு வருதல் போன்றவைகளை கற்றுக் கொள்வார்கள்.
<b>CO4</b>	ஆயுள் பத்திரம் எடுப்பதற்குரிய நடைமுறை திறன்களை வளர்த்துக் கொள்வார்கள்.
<b>CO5</b>	கடல் காப்பீடு மற்றும் தீக்காப்பீடுப் பத்திரங்களின் வகைகளை அறிந்து பொருத்தமான காப்பீடு பத்திரத்தினை தேர்வு செய்யும் திறனை பெறுவார்கள்.

**காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்**

**அலகு – 1:**

**18 Hours**

காப்பீடு - இலக்கணம் - இடர்பாடுகள் - இன்னல்கள் - இடையூறு - காப்பீடும் ஈட்டுறுதியும் - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டின் கூறுகள் - காப்பீடு ஒப்பந்தம் - காப்பீடு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் அடிப்படை கொள்கைகள் - இரட்டைக் காப்பீடு - மறுகாப்பீடு - காப்பீட்டின் பணிகளும் இன்றியமையாமையும் - காப்பீடு ஒழுங்குமுறை வளர்ச்சி ஆணையத்தின் பணிகள்.

**அலகு – 2:**

**18 Hours**

ஆயுள் காப்பீடு - பொருள் - ஆயுள் காப்பீடு ஒப்பந்தத்தின் அடிப்படைக் கூறுகள் - காப்பீட்டு திட்ட வகைகள் - முழு ஆயுள் மற்றும் காலக் காப்பீடு - பண மீட்பு காப்பீடு - ஒருவருக்கு மேற்பட்ட நபர்களுக்குக் காப்பீட்டுக் காப்பீடு - இலாபம் இணைந்த காப்பீடு - இலாபம் இணையா காப்பீடு - காப்பீட்டின் பிற வகைகள் - ஆண்டுத் தொகை - பொருள் - ஆண்டுத்தொகை ஒப்பந்தம்.

**அலகு - 3**

**18 Hours**

முனைமம் கணக்கிடுதல் - வகைகள் - இறப்பு விகித மதிப்பீடு - நிதி முதலீடு - முக்கியத்துவம் - முதலீட்டின் கோட்பாடுகள் - எஞ்சும் பணம் மற்றும் அதனை பிரித்துக் கொடுத்தல் - ஆயுள் காப்பீடு செய்யும் முறைகள் - நிபந்தனைகள் - வயதுக்கான அத்தாட்சி - முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல்.

**அலகு - 4**

**18 Hours**

ஆயுள் பத்திரம் எடுப்பதற்குரிய செயல்முறை - முன்மொழிப் பத்திரம் - நடைமுறை அறிவு - முகவரின் இரகசிய அறிக்கை - மருத்துவப் பரிசோதனை - இந்திய ஆயுள் காப்பீட்டுக் கழகம் - குறிக்கோள்கள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு - தனியார் மயமாக்கல் - ஆதரவும், எதிர்ப்பும் - தற்போதைய நிலை.

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**அலகு - 5**

**18 Hours**

கடல் காப்பீடு - இலக்கணம் - ஒப்பந்தத்தின் தன்மை - கடல் சார் காப்பீடு - நிபந்தனைகள் - கடல்சார் இடர்பாடுகள் - கடல் சார்ந்த காப்பீட்டின் வகைகள்.

தீக்காப்பீடு - இலக்கணம் - தீக் காப்பீட்டின் இயல்புகள் - பல்வகையான காப்பீட்டுப் பத்திரங்கள் - காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் - கடல் காப்பீடு மற்றும் தீக்காப்பீடு வேறுபாடுகள்.

**TEXT BOOK:**

1- பீர் முஹமது மற்றும் முனைவர் 'ா அலி இப்ராஹிம் இ "காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்", பாஸ் பப்ளிகேசன்ஸ், மதுரை, 2018

அலகு	பக்கம் எண்
1	1.1 – 2.32
2	3.4 – 4.30
3	5.1 – 6.21
4	7.1 – 8.13
5	9.1 – 10.22

**REFERENCE BOOKS:**

- 1- திரு சொ.சொ.மீ. சுந்தரம் மற்றும் முனைவர் மு.முத்துப்பாண்டி, காப்பீடு கொள்கைகளும் நடைமுறைகளும்
2. முனைவர் எல்.பி.இராமலிங்கம், பேராசிரியர் டி.எஸ்.ஜெயக்குமார் மற்றும் முனைவர் எம்.செல்வக்குமார், காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும்

**e-RESOURCES:**

1. <https://ta.wikipedia.org/wiki/%E0%AE%95%E0%AE%BE%E0%AE%AA%E0%AF%8D%E0%AE%AA%E0%AF%80%E0%AE%9F%E0%AF%81>
2. <https://tamil.goodreturns.in/news/2017/02/25/what-is-insurance-its-types-007160.html>
3. [https://www.hhrc.ac.in/ePortal/Economics/IIBA\\_18UECA3\\_Economic%20of%20Insurance%20Unit%201\\_AK.pdf](https://www.hhrc.ac.in/ePortal/Economics/IIBA_18UECA3_Economic%20of%20Insurance%20Unit%201_AK.pdf)

**FINANCIAL ACCOUNTING – I**

<b>Course Title : Financial Accounting – I</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code : U22CMC11</b>	<b>Total Credits : 4</b>

Composition of Course: **20% Theory and 80% Problems**

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1:</b>	Understand the concepts and conventions of accounting and accounting framework.
<b>CO2:</b>	Identify and analyze the reasons for the difference between cash book and pass book balances.
<b>CO3:</b>	Gain knowledge of accounting process and preparation of final accounts of sole trader.
<b>CO4:</b>	Understand the Concept of account current and average due date.
<b>CO5:</b>	Determine the useful life and value of the depreciable asset.

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**Unit – I**

**18 Hours**

Accounting – Definition, Users of Accounting, Concepts and Conventions of Accounting; Basic Principles of Accounting – Journal, Ledger and Trial Balance.

**Unit - II**

**18 Hours**

Preparation of Cash Book - Double column, Triple column, Petty cash book; Bank Reconciliation Statement – Meaning, Reasons for preparing Bank Reconciliation Statement, Preparation of Bank Reconciliation Statement.

**Unit - III**

**18 Hours**

Final Accounts- Trading Account, Profit & Loss Account, Balance Sheet; Basic Adjustments, Advanced Adjustments: Manager's Commission, Hidden Interest on Loan or Deposits and Loss by Fire.

**Unit - IV**

**18 Hours**

Account current – Methods: Product Method (Forward and Backward Method), Daily Balance Method, Red ink Interest; Average due date – Calculation of Interest, Mutual Indebtedness.

**Unit - V**

**18 Hours**

Depreciation–Meaning, Accounting for Depreciation, Provision for Depreciation; Methods of calculating Depreciation - Straight Line Method, Written Down Value Method, Annuity Method and Depreciation Fund Method; Accounting treatment on disposal of an asset (excluding problems on change of Depreciation methods).

**TEXT BOOK:**

1. T.S.Reddy&A.Murthy, “Advanced Accountancy”, Margham Publications, 2020.

Unit No	Book Name	Page No
I	T.S. Reddy	1.1 – 1.11 2.3 – 2.11 3.1 – 3.10 3.22 – 3.54 4.1 – 4.12
II	T.S. Reddy	3.16 – 3.19 3.65 – 3.72 7.1 – 7.11 7.15 – 7.18
III	T.S. Reddy	12.3 – 12.8 12.11 – 12.18 12.28 – 12.36
IV	T.S. Reddy	15.1 – 15.6 15.8 – 15.9 14.1 – 14.6 14.12 – 14.14
V	T.S. Reddy	9.1 – 9.3 9.4 – 9.8 9.10 – 9.13 9.17 – 9.25 9.37 – 9.41

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**REFERENCE BOOKS**

1. Dr.M.A.Arulanandam&Dr.R.S.Raman, “Advanced Accountancy”, Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain&K.L.Narang, “Advanced accountancy” Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari&S.K.Maheshwari, “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., 2011.

**e-RESOURCES**

1. <https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/>
2. <https://www.iedunote.com/cash-book>
3. [https://nios.ac.in/media/documents/SrSec320NEW/320\\_Accountancy\\_Eng/320\\_Accountancy\\_Eng\\_Lesson10.pdf](https://nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_Eng_Lesson10.pdf)
4. <https://www.vedantu.com/commerce/final-accounts>
5. <https://gacbe.ac.in/pdf/ematerial/18BIB13C-U3.pdf>
6. [https://www.nios.ac.in/media/documents/Seccour224New/ch\\_12.pdf](https://www.nios.ac.in/media/documents/Seccour224New/ch_12.pdf)

**BUSINESS COMMUNICATION**

<b>Course Title: Business Communication</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code: U22CMC12</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1:</b>	Understand the complexity of the communication process.
<b>CO2:</b>	Gain competency in oral communication skills.
<b>CO3:</b>	Development in written communication skills.
<b>CO4:</b>	Gain Knowledge on importance of Business letters and its writing procedures.
<b>CO5:</b>	Attain Knowledge on writing effective curriculum vitae and application letter.

**Unit – I:**

**18 Hours**

**Communication:** Definition - Objectives of Communication -Importance of Communication in Business – Characteristics of Business – Elements of Communication –Types of Communication – Barriers to Communication.

**Unit – II:**

**18 Hours**

**Oral Communication:** Channels of Oral Communication: Face to Face Conversation, Telephone Conversation, Presentation, Public Speech, Interview, Group Discussion, Negotiation, Meeting; – Listening –Importance of Listening – Guidelines for Effective Listening – Group Communication – Problems of Group Communication – Meetings – Types of Meetings - Advantages and Disadvantages of Meetings.

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**Unit – III:** **18 Hours**  
**Written Communication:** Letter, Memo, Notice, Circular, Report, Minutes; Communication Business Letter – Need – Functions of Business Letter - Kinds of Business Letter – Essentials of an Effective Business Letter – Lay out of Business Letter.

**Unit – IV:** **18 Hours**  
**Business Letters:** Enquiry Letter – Reply Letter – Offers and Quotations Letter – Order Letter – Complaints and Adjustment Letters – Collection Letters – Circular Letters – Sales Letter: Introduction – Advantages of Sales Letter – Objectives of Sales Letter – Functions of Sales Letter – Agency Correspondence.

**Unit – V:** **18 Hours**  
**Personnel Letters:** Application Letter - Curriculum vitae – Interview Letter – Letter of Appointment – Letter of Confirmation, Promotion – Resignation Letter – Goodwill Letter – Principles of Effective Goodwill Letter – Congratulatory Letter.

**TEXT BOOKS:**

- 1.Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.
- 2.Urmila Rai &S.M.Rai, Business communication (2 Ed.).Himalayas Publishing House, 2013

Unit	Book & Author Name	Page No.
I	Urmila Rai &S.M.Rai, Business communication (2 Ed.).Himalayas Publishing House, 2013	P.No. 3 – 22
	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.	P.No. EC 36 – 61
II	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.	P.No. EC 63 – 64
	Urmila Rai &S.M.Rai, Business Communication (2 Ed.).Himalayas Publishing House, 2013	P.No. 24 – 28, 97 – 112
III	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.	P.No. CC 1 – CC 32
IV	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.	P.No. CC 35 – CC 215
V	Urmila Rai &S.M.Rai, Business communication (2 Ed.).Himalayas Publishing House, 2013	P.No. 193 – 249
	Rajendra Paul and Koralahalli, “Essentials of Business Communication”, Educational Publishers, 2008.	P.No. CC 270 – CC 279

**REFERENCE BOOKS:**

- 1.R.S.N. Pillai &Bagavathi, Modern Commercial Correspondence, S.Chand& Company Ltd., 2013
- 2.N.S. Raghunathan& B. Santhanam, Business Communication, Margham Publications, 2017.

**e-RESOURCES:**

1. <https://www.youtube.com/watch?v=EhiXDEJD0u4>
2. <https://www.youtube.com/watch?v=-N8pTGaF8I>
3. <https://www.nextiva.com/blog/what-is-business-communication.html>

Contact Hours per week: 06

Subject code: U22ECAX11

Contact Hours per Semester: 90

Credits: 4

Course outcomes:

Upon successful completion of this course, students will be able to:

CO1	To describe the basic concepts in managerial economics and to explain the role and responsibilities of Managerial Economist
CO2	To understand the importance of economic theories in production process
CO3	To analyze the demand forecasting using different methods of forecasting
CO4	To familiarizes the cost and cost concept and different market structure
CO5	To provide information about pricing policy and methods and profit planning with the help of Break Even analysis.

**Unit I: Introduction**

**18 Hours**

Managerial Economics: Definition and scope – Fundamental concept of Managerial economics: Utility, Goods, Value and price and Wealth- Role and Responsibilities of a Managerial Economist – Objectives of Modern Business Firm.

**Unit II: Demand Analysis**

**18 Hours**

Meaning of Demand - Law of Demand – Demand Determinants –Changes in demand- Exception of Law of demand- Shift in demand- Elasticity of Demand – Types of Elasticity of Demand: Price, Income and Cross – Measurement of Price Elasticity of Demand.

**Unit III: Demand Forecasting**

**18 Hours**

Demand Forecasting: Meaning – Factors involved in Demand Forecasting – Methods of Forecasting for Established Products and a New Product – Features of an Ideal Forecasting Method.

**Unit IV: Market Structure and Cost Analysis**

**18 Hours**

Meaning of market – Classifications of market- Forms of the market: Perfect Competition, Monopoly, Monopolistic Competition (Meaning and Features)– Price Determination under Perfect Competition and Monopolistic Competition- Cost: Meaning- Cost Concepts- Cost function.

**Unit V: Pricing and Profit Analysis**

**18 Hours**

Pricing: Meaning-Objectives of pricing policy- Factors involved in pricing process- Methods of Pricing - Nature of profit – Profit Planning – Break Even Analysis: Concepts, Uses and Limitations.

**Text Book:**

1. Joyotsna Haran , “ Managerial Economics” Garima Publications, Jaipur-2018.

**Reference Books :**

1. Varshney, R.L., and Maheswari, K.L. Managerial Economics, Sultan Chand & Sons, NewDelhi.2014.

2. Deepashree,” Managerial Economics”Ane Books (P) Limited , New Delhi-2015

3. Cauvery. R, Sudhanayak. U.K., Girija, and R. Meenakshi, Managerial Economics, S. Chand &Company Ltd., New Delhi.2017.

**e-Resources**

1. <https://youtu.be/n47SQ64MhYw>
2. <https://youtu.be/QvGLcCTXk9o>
3. <https://youtu.be/5eSZGC9iEwI>
4. <https://youtu.be/K9z9-FUd7pc>
5. <https://youtu.be/rn2KV9DkQ2g>



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<b>Course Title:</b>	<b>அலுவலக முறைகள்</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code:</b>	<b>U22PC21</b>	<b>Total Credits: 3</b>

**COURSE OUTCOMES**

<b>COs</b>	<b>CO STATEMENT</b>
<b>CO1:</b>	அலுவலக முறைகளின் அடிப்படை அறிவை வழங்குதல் மற்றும் கருத்துக்களை வெளிப்படுத்துதல்.
<b>CO2:</b>	அலுவலக தகவல் தொடர்பு மற்றும் மடலியல் பற்றி விவரித்தல்.
<b>CO3:</b>	பல்வேறு வகையான கோப்பீடு முறைகளை பற்றியும் முறையமைப்பு பற்றியும் இ அறிந்து கொள்ளுதல்.
<b>CO4:</b>	நவீன அலுவலகத்தில் உள்ள எந்திரங்கள் மற்றும் சாதனங்கள் பற்றி தெரிந்து கொள்ளுதல்.
<b>CO5:</b>	பல்வேறு வகையான அறிக்கைகள் மற்றும் அறிக்கைகள் தயாரிக்கும் போது பின்பற்ற வேண்டிய விதிகளை புரிந்து கொள்ளுதல்.

**அலகு – 1:****18 Hours**

அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம், பணிகள் அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள் அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள் அலுவலக அமைப்பு - விளக்கம், இலக்கணம், தத்துவங்கள் அமைப்பின் வகைகள் - வரிசை அமைப்பு முறை, வினைசார் அமைப்பு முறை, வரிசை பணியர் முறை, குழு அமைப்பு முறை அலுவலக முறைமை - வரையறை, அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், கோட்பாடுகள் பணிகளை மையப்படுத்துதலுக்கும் பரவலாக்குதலுக்கும் உள்ள வேறுபாடுகள் அலுவலகக் கையேடு-பொருள், நன்மைகள் அலுவலக அமைப்புத் திட்டம் - இலக்கணம், குறிக்கோள்கள், காரணிகள் அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம் அலுவலக சூழ்நிலை- உட்பிரிவுகள் அலுவலக மனைத்துணை பொருட்கள் - முக்கிய வகைகள்.

**அலகு – 2:****18 Hours**

அலுவலக தகவல் தொடர்பு - இலக்கணம், முறைகள், பிரச்சனைகள் மடலியல் - ஒரு முனைப்படுத்தப்பட்ட மடலியல், துறைவாரி மடலியல், வரப்பெறும் மடல்களைக் கையாளும் முறை, அஞ்சல் அனுப்பும் துறையின் பணிகள் அஞ்சல் துறையில் பயன்படும் இயந்திரங்கள் பதிவேடுகளின் பராமரிப்பு - குறிக்கோள்கள், முறைகள், அலுவலகப் படிவங்கள் - நோக்கங்கள், பயன்கள், வகைகள் படிவங்களின் கட்டுப்பாடு-நோக்கங்கள், நடவடிக்கைகள், காரணக்கூறுகள் படிவங்கள் அமைப்பு - கோட்பாடுகள் தொடர் எழுதுபொருள் - வகைகள், நன்மைகள், தீமைகள், எழுதுபொருள் கட்டுப்பாட்டுக்கு உதவும் காரணிகள், எழுதுபொருள்கள் கட்டுப்பாட்டில் ஏற்படக்கூடிய இடர்பாடுகள்.

**அலகு – 3:****18 Hours**

கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள் கோப்பீட்டு முறைகள் - பழைய முறைகள், நவீன முறைகள், மையக்கோப்பு முறை, பரவலாக்கப்பட்ட கோப்பு முறை முதற்குறிப்பு அட்டவணை தயாரித்தல் - பொருள், நோக்கங்கள் முறையமைப்பின் வகைகள் - பக்க முறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.

**அலகு – 4:****18 Hours**

அலுவலக எந்திரங்கள் மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள் அலுவலக எந்திரங்களின் வகைகள் - தட்டெழுத்துப் பொறிகள், நகல் எடுக்கும் எந்திரம், அஞ்சல் பிரிவில் பயன்படும் எந்திரங்கள், கணித வேலைகளைச் செய்யும் எந்திரம், தொடர்புக் கருவிகள் கணிப்பொறி-பொருள், பணிகள், செயல்பாடு, அங்க உறுப்புகள், நன்மைகள், தீமைகள் நடமாடும் தொலைபேசிகள் செயற்கைக் கோள் தொலைபேசி.

**அலகு - 5****18 Hours**

அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள் அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை, முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை.

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**TEXT BOOK**

1. Dr. K. அன்பழகன் மற்றும் Dr. S. இராமர், “அலுவலகமேலாண்மை”, Merit India Publications, 2015

அலகு-1	1 – 16 19 – 26 35, 36, 38, 43-45, 48-53, 61-63, 66, 67
அலகு-2	71-75 79-81 87-92 95-97 105-113, 116,117
அலகு-3	119-155
அலகு-4	156-184
அலகு-5	186-189

**REFERENCE BOOK**

1. Dr. V. ராதா, “அலுவலக மேலாண்மை”, Prasanna Publishers, 2009

**e-RESOURCES**

- <https://youtu.be/1gChmbFfEVA>
- <https://youtu.be/MgSIWArZ5aI>
- <https://ta.vikaspedia.in/social-welfare/ba8b95bb0bbeb9fbcdb9abbf-ba8bbfbb0bcdbb5bbeb95ba4bcdba4bc1bb1bc8/b85bb2bc1bb5bb2b95-ba8bbfbb0bcdbb5bbeb95baebcd/%E0%AE%A8%E0%AE%B5%E0%AF%80%E0%AE%A9-%E0%AE%85%E0%AE%B2%E0%AF%81%E0%AE%B5%E0%AE%B2%E0%AE%95-%E0%AE%9A%E0%AE%BE%E0%AE%A4%E0%AE%A9%E0%AE%99%E0%AF%8D%E0%AE%95%E0%AE%B3%E0%AF%8D-b85bb2bc1bb5bb2b95-ba8bbfbb0bcdbb5bbeb95baebcd-2>
- [https://alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/\\_UG\\_B.Com\\_Tamil.pdf](https://alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/_UG_B.Com_Tamil.pdf)

**FINANCIAL ACCOUNTING – II**

<b>Course Title : Financial Accounting – II</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code : U22CMC21</b>	<b>Total Credit : 4</b>

**COURSE OUTCOMES**

Cos	CO STATEMENT
<b>CO1:</b>	Understand the concept of Bill of Exchange.
<b>CO2:</b>	Understand the nuances of joint venture from accounting perspective.
<b>CO3:</b>	Able to prepare the branch account and departmental accounts.
<b>CO4:</b>	Ascertain profit or loss for the concerns adopting single entry book keeping system.
<b>CO5:</b>	Able to prepare the accounts of non-trading concern.

**20% Theory and 80% Problems**

**Unit –I:**

**18 Hours**

**Bill of Exchange** : Meaning – Features – Parties to a bill of exchange – Advantages – Types – Bill of exchange Vs Promissory Note – Accounting for bill of exchange – Dishonour – Renewal – Rebate – Insolvency – Accommodation Bill.

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**Unit –II: 18 Hours**

**Joint venture :** Meaning – Features - Partnership vs Joint venture – Joint venture vs consignment - Accounting treatment : Separate set of books and separate books are not kept.

**Unit – III: 18 Hours**

**Branch Account :** Meaning, objective - types of branch – Dependent branch : Debtors System only – **Departmental Accounts :** Meaning, Objective – Need for departmental accounting – Advantages of Departmental Accounting - Branch vs Departmental accounts – Allocation of expenses- Inter Departmental Transfers.

**Unit – IV: 18 Hours**

**Accounts from Incomplete Records :** Meaning – Features – Limitations – Difference between double entry system and single entry system – Methods of ascertainment of profit : Net worth method and conversion method.

**Unit – V: 18 Hours**

**Accounts of Non-Profit Organization :** Meaning – Receipt and Payments account - Income and Expenditure Account – Difference between Receipt and Payment account and Income and Expenditure Account – Balance Sheet.

**TEXT BOOK**

1.T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam Publication, Chennai, 2019.

Unit -1	T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam Publication, Chennai, 2019.	6.1 – 6.4
		6.5 – 6.6
		6.8 – 6.16
		6.24 – 6.46
Unit -2		27.1 – 27.12
	27.16 – 27.23	
	27.29 – 27.37	
Unit -3	25.1 – 25.7	
	25.17 – 25.25	
	24.1 – 24.16	
Unit -4	13.1 – 13.34	
Unit -5	28.1 – 28.31	

**REFERENCE BOOKS:**

1. R.L.Gupta and M.Radaswamy, “Advanced Accountancy”, Sultan Chand Publisher. Lolkatta,2013
2. M.A.Arulanandam & K.S. Raman, “Advanced Accountancy” Vol-1, Sixth Edition, Himalaya Publishing House, Mumbai, 2015.
3. S.N.Maheswari & Suneel K Maheshwari, “Financial Accounting”, Fifth Edition, Vikas Publishing House,2012.
4. S.P.Jain and K.L Narang, Advanced Accountancy principles of Accounting ” Volume – I”, Kalyani Publishers, New Delhi, 2018

**e- RESOURCES:**

1. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
2. <https://www.selfstudys.com/books/rajasthan/state-books/class-12th/accountancy/7-joint-venture-accounts/391935>
3. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)
4. [http://sdeuoc.ac.in/sites/default/files/sde\\_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn\(1\).pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn(1).pdf)

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5. <https://www.selfstudys.com/books/ncert-new-book/english/12th/accountancy-part-i/1-accounting-for-not-for-profit-organisation/143850>

**PRINCIPLES OF MARKETING**

<b>Course Title : Principles of Marketing</b>	<b>Total Hours : 90 Hours</b>
<b>Course Code : U22CMC22</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1:</b>	Identify the suitable marketing mix for different market segments.
<b>CO2:</b>	Understand the basic concept in new product development.
<b>CO3:</b>	Understand the various pricing policies, strategies and methods.
<b>CO4:</b>	Analyze the various types of distribution channels and functions.
<b>CO5:</b>	Gain knowledge on the promotional mix and types of sales promotion measures.

**Unit – I:** **18 Hours**  
 Marketing – Definition, Meaning, Importance – Functions – Marketing Mix – Market Segmentation.

**Unit – II:** **18 Hours**  
 Product – Concept – New Product Development – Product Life Cycle – Product Mix - Product Diversification, Product Modification and Product Elimination – Branding – Packaging.

**Unit – III:** **18 Hours**  
 Pricing – Objectives – Factors Influencing Pricing – Pricing Policies and Strategies – Kinds of Pricing.

**Unit – IV:** **18 Hours**  
 Channels of Distribution – Types – Selection of Channel – Channel Partners: Agents, Types, Functions; Wholesalers – Types, Functions; Retailers – Types, Functions.

**Unit – V:** **18 Hours**  
 Promotion: Advertising – Meaning, Objectives, Functions, Types; Personnel Selling – Objectives, Importance, Types of Salesman; Sales promotion – Advantages, Types; Publicity – Public relations – Objectives and Advantages.

**TEXT BOOK:**

1. R.S.N.Pillai and Bagavathi, “Marketing management” S. Chand Publishing, 2012.

<b>Unit</b>	<b>Book and author</b>	<b>Page No.</b>
Unit 1	Marketing management - R.S.N.Pillai and Bagavathi	1, 6, 10, 13, 23, 28, 90-98
Unit 2		189, 195, 206, 207, 213, 238, 247
Unit 3		219, 220, 224, 228
Unit 4		227, 430, 445, 447, 448, 449, 453, 454, 456, 474
Unit 5		292, 293, 295, 298, 310, 359, 364, 278, 281, 282, 294, 348, 351, 354

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**REFERENCE BOOKS:**

1. R. Thirunavukkarasu and Dr. L.P. Ramalingam “Marketing Management”, Merit India Publications, 2018.
2. Philip kotler, Gary Armstrong and Prafulla Agnihotri, “Principles of marketing”, Pearson India Education Services Pvt. Ltd publications, 2018.

**e- RESOURCES:**

1. [https://nios.ac.in/media/documents/SrSec319NEW/319\\_Bus\\_Studies\\_Eng/319\\_Bus\\_Studies\\_Eng\\_Lesson20.pdf](https://nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson20.pdf)
  2. <https://www.netsolutions.com/insights/everything-about-new-product-development/>
  3. <https://egyankosh.ac.in/bitstream/123456789/50119/1/Block-5.pdf>
  4. <https://www.yourarticlelibrary.com/marketing/distribution-channels/top-6-elements-of-physical-distribution-channels-with-diagram/48313>
  5. <https://www.economicdiscussion.net/distribution-channel/functions-of-wholesalers/31889>
  6. <https://www.pipedrive.com/en/blog/sales-promotion>
- 

**Allied II - MONETARY ECONOMICS**

**Contact Hours per week: 06**

**Subject code: U22ECAX21**

**Contact Hours per Semester: 90**

**Credits: 5**

**Course outcomes:**

**Upon successful completion of this course, students will be able to:**

<b>CO1</b>	To describe the basic concepts in monetary economics and to understand the function and role of money in Indian Economic development
<b>CO2</b>	To understand the monetary standard and principles of note issues
<b>CO3</b>	To analyze the cause and effects of inflation and deflation in the economy
<b>CO4</b>	To the applications of monetary policy how control measures taken for inflation and deflation
<b>CO5</b>	To describe the role of RBI and commercial bank in economic development and credit creation by them

**Unit I: Nature of Money**

**18 Hours**

Barter system: Meaning and its Defects. Definitions of Money- Evolution of Money - Classification of Money- Functions of Money-Role of Money in a Developing Economy –Money in capitalist economy- Money in under developed economy –Money in socialist economy – Evils of money.

**Unit: II Monetary Standard**

**18 Hours**

Monetary Standard: Meaning – Qualities of Good Monetary Standard- Types of monetary standard : Bimetallism - Advantage and disadvantage and Mono mentalism–Paper Money: Meaning- Merits and Demerits - Principles of Note Issue – Systems of Note Issue-India’s Present monetary standard.

**Unit III: Inflation and Trade Cycle**

**18 Hours**

Inflation: Meaning-Types of inflation: Demand full inflation-Cost push inflation-Structural inflation- mark-up inflation – Open and suppressed inflation -Causes-Effects - Measures to Control inflation. Deflation: Meaning. –Effects .Trade Cycle: Meaning- Features - Phases-Measures to Control trade cycle.

**Unit IV: Monetary Policy**

**18 Hours**

Monetary Policy: Meaning – Definition-Objectives – Instruments of Monetary Policy- Limitations of monetary policy – Role of Monetary Policy in a Developing Economy.

**Unit V: Commercial and Central Banking**

**18 Hours**

Central Banking: Meaning-Functions- Role of Central Bank in Economic Development – Methods of Credit Control by RBI. Commercial Banking: Meaning-Functions-Role of Commercial Banks in Economic Development- Process of Credit Creation.

**Text Book**

1. Vaish.M.C, “Monetary Theory”,Vikas Publishing House (P) Ltd, Noida,2016.

**Reference Books:**

1. Paul R.R. “ Monetary Economics” Kalyani Publishers,Ludhiana 2011
2. Seth.M.L, “Monetary Economics”Lakshmi Narain Agarwal, Agra, 2014.
3. Sundaram.K.P.M, “Money,banking and International Trade” Sultan Chand & Sons, New Delhi 2015.

**e-Resources**

1. <https://youtu.be/cgzNFNTGNng>
  2. <https://youtu.be/FyBWH6grk6o>
  3. <https://youtu.be/UgIvaAV6fYw>
  4. <https://youtu.be/t5gPghjEaeY>
  5. <https://youtu.be/Bqyek4dnycM>
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VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

[Re-accredited with 'A' Grade by NAAC]

Virudhunagar – 626 001.

Course Name: **Bachelor of Commerce**

Discipline: **Commerce**

CHOICE BASED CREDIT SYSTEM

(For those who joined in June 2018 and after)

**COURSE SCHEME:**

Semester	Part	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
III	III	Allied III – Business Statistics	6	5	25+75 = 100	✓	✓	✓		✓						✓	U3CMA3	Revised / 10%
	III	Elective – I – Auditing	6	5	25+75 = 100	✓	✓	✓		✓					✓		U3CME3	Revised / 10% Interchanged
	III	Advanced Accounting	6	4	25+75 = 100	✓	✓	✓		✓					✓		U3CMC31	Revised / 5%
	III	Banking Law & Practice	5	4	25+75 = 100	✓	✓	✓	✓	✓					✓		U3CMC32	Revised / 10%
	III	Salesmanship	5	4	25+75 = 100	✓	✓	✓		✓		✓			✓	✓	U2CMC33	No Change
	IV	Soft skills for Business	2	2	25+75 = 100	✓	✓	✓	✓	✓		✓			✓	✓	U3CMS3	New / 100%
IV	III	Allied IV – Business Mathematics	6	5	25+75 = 100	✓	✓	✓		✓						✓	U3CMA4	Revised / 10%
	III	Cost Accounting	5	4	25+75 = 100	✓	✓	✓		✓						✓	U3CMC41	Revised / 10%
	III	Company Organization	5	4	25+75 = 100	✓	✓	✓		✓				✓	✓	✓	U3CMC42	Revised / 20%
	III	Advertising	5	4	25+75 = 100	✓	✓	✓		✓		✓				✓	U2CMC43	No Change
	III	Partnership Accounting	5	4	25+75 = 100	✓	✓	✓		✓						✓	U3CMC44	Revised / 5%
	IV	SBS – II Electronic Business Skills	2	2	25+75 = 100	✓	✓	✓	✓	✓					✓	✓	U3CMS4	New / 100%
	IV	SBE – III LAB: Office Data Processing Skills	2	2	40+60 = 100	✓	✓	✓	✓	✓					✓	✓	U3CMS4P	Revised / 10%





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Year	Part	Subject	Credit	Int=Total	Code
I & II	Part V	NSS/ NCC/ Physical Education – Sports/YRC/RRC	1	100=100	U2NS4/ U2NC4/ U2PS4/ U1YR4/ U1RR4

**III SEMESTER  
BUSINESS STATISTICS**

**Hours: 6hrs/week 90 Hrs**

**Sub.Code: U3CMA3**

**Credits: 5**

**OBJECTIVE:**

To provide basic skills on the application of statistical tools to analyze business data.

**UNIT – 1**

**(18-Hours)**

Statistics: Definition – Functions – Importance – Limitations – Methods of Collection of Data: Primary and Secondary – Sampling: Meaning – Methods – Classification and Tabulation: Meaning – Types of Classification – Tabulation of Data – Arithmetic Mean – Geometric Mean – Harmonic Mean – Median – Mode.

**UNIT – 2**

**(18-Hours)**

Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient of Variation (Combined Standard Deviation excluded). Skewness – Methods – Karl Pearson's Co-Efficient of Skewness – Bowley's Co-Efficient of Skewness.

**UNIT – 3**

**(18-Hours)**

Correlation – Scatter Diagram – Karl Pearson's Co-Efficient of Correlation – Rank Correlation (Concurrent Deviation Method excluded)

**UNIT – 4**

**(18-Hours)**

Regression Analysis – Regression Equation – Least Square Method – Actual Mean Method. Index Number – Types – Tests – Consumer Price Index Number.

**UNIT – 5**

**(18-Hours)**

Analysis of Time Series – Components – Methods of Determining Trend – Graphic – Semi Average – Moving Average – Least Square.

**TEXT BOOKS**

1. R.S.N. Pillai And V. Bagavathi – Statistics, S. Chand & Company Ltd. Sultan Chand & Company (2010).
2. K. Alagar - Business Statistics, Tata Mcgraw Hill Publishing Co. Ltd. (2014).

**REFERENCE BOOKS**

1. S.P. Gupta- Business Statistics, Sultan Chand & Sons, (2015).
2. Sancheti Kapoor - Statistics – Theory, Methods And Application, Sultan Chand & Sons (2014).

**Note: Question paper should provide 80% credit to problems and 20% credit to theory.**

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**AUDITING**

**Hours: 6hrs/week 90 Hrs**

**Subject Code: U3CME3**

**Credits: 5**

**OBJECTIVE:**

To provide the knowledge on the various concepts of auditing.

**UNIT – 1**

**(18 Hours)**

Audit - Meaning and Definition - Objects – Types: External, Internal, Continuous, Cost, Management, Compliance, Secretarial Audits (Meaning and Features only) - Advantages - Auditing Vs Investigation - Audit Programme - Audit Notes - Audit Files - Working Papers.

**UNIT – 2**

**(18 Hours)**

Company Audit - Qualities of an Auditor - Appointment - Qualifications - Rights and Duties - Removal of Auditors - Types of Auditors- Audit Report - Contents - Types of Audit Reports.

**UNIT – 3**

**(18 Hours)**

Internal Control - Internal Audit - Internal Check - Auditor's Duty as Regards Internal Check - Internal Control Vs Internal Check - Internal Audit Vs Internal Check - Internal Check System for Purchases, Sales and Wages.

**UNIT – 4**

**(18 Hours)**

Vouching – Meaning, Definition, and Importance - Vouching of Cash and Trading Transactions - Duties of an Auditor - Verification and Valuation of Assets and Liabilities - Duties of an Auditor relating to verification and valuation of Cash, Debtors, Manufacturing Expenses, Building, Share Capital, Debentures and Creditors.

**UNIT – 5**

**(18 Hours)**

Liabilities of an Auditor: Liabilities for Negligence - Liabilities for Misfeasance - Criminal Liability - Liability to Third Parties - Legal Position.

**Text Book**

1. T.R. Sharma – Auditing, Sahitya Bhawan Publications (2018).

**Reference Book**

1. B.N. Tandon - Practical Auditing, S. Chand Publishing (2010).
2. Ravinder Kumar and Virendar Sharma – Auditing Principles and Practice, Prentice Hall India (2015).

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**ADVANCED ACCOUNTING**

**Hours: 6hrs/week 90Hrs**

**Sub.Code: U3CMC31**

**Credits: 4**

**OBJECTIVE:**

To Provide Knowledge on Accounting for Fire Insurance Claims, Royalty, Insolvency, Contract Accounting and Hire Purchase.

**Unit – 1**

**(18-Hours)**

Fire Insurance Claims – Loss of Stock Policy – Consequential Loss or Loss of Profit Policy – Application of Average Clause.

**Unit – 2**

**(18-Hours)**

Royalty Accounts – Accounting Treatment in the Books of Lessor and Lessee – Sub-Lease.

**Unit – 3**

**(18-Hours)**

Insolvency Accounts – Individual and Firm – Statement of Affairs – Deficiency Account.

**Unit – 4**

**(18-Hours)**

Contract Accounting – Treatment for Profit on Incomplete Contract - Voyage Account:



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Completed and Incomplete Voyage.

**Unit – 5**

**(18-Hours)**

Hire Purchase Accounting – Calculation of Interest – Cash Price – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession – Installment Purchase System – Accounting Treatment in the Books of Buyer and Seller.

**Text Books**

1. T.S.Reddy and A.Murthy - Advanced Accountancy, Margham Publications (2012).

**REFERENCE BOOKS**

1. S.P.Jain & K.L.Narang - Advanced Accounts, Kalyani Publishers; Kalyani Publishers, (2014)
2. P.C.Tulsian - Advanced Accountancy, S. Chand Publishing (2018).

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

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**BANKING LAW AND PRACTICE**

**Hours: 5hrs/week 75 Hrs**

**Sub.Code: U3CMC32**

**Credits:4**

**OBJECTIVE:**

To provide basic knowledge on the banking law and practice.

**Unit - 1**

**(15-Hours)**

Origin of Banking – Banker and Customer: General and Special Relationship – Types of Customers – Minor and Women – KYC – Different Types of Deposits – RBI - Functions of RBI.

**Unit - 2**

**(15-Hours)**

Cheques - Features, Types – Crossing – Endorsements – Material Alterations.

**Unit – 3**

**(15-Hours)**

Payment Banker – Holder –Holder in due Course – Payment in due Course – Statutory Protection – Duties – Collecting Banker – Statutory Protection – Duties.

**Unit - 4**

**(15-Hours)**

Bank Lending – General Principles of Sound Lending – Secured Vs Unsecured Advances – Types of Advances: Overdraft, CC, Hypothecation, Pledge and Mortgage.

**Unit – 5**

**(15-Hours)**

Internet Banking – Mobile Banking – ATM – Credit Card – Debit Card – NEFT – RTGS – PFMS.

**TEXT BOOK**

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalaya Publishing House (2019).

**REFERENCE BOOKS**

1. Maheshwari.S.N: Banking Law and Practice, Kalyani Publishers (2014).
2. Varshaney; Banking Law and Practice, Sultan Chand (2017).

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**SALESMANSHIP**

**Hours: 5hrs/week 75 Hrs**

**Sub. Code: U2CMC33**

**Credits:4**

**OBJECTIVE:**

To provide knowledge of selling and sales management.

**Unit – 1**

**(15-Hours)**

Salesmanship – Meaning – Definition – Nature – Objectives – Salesmanship and Marketing Mix – Salesmanship Vs Advertising – Types of Salesman.



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**Unit – 2** (15-Hours)  
Features of Salesmanship – Characteristics of a Successful Salesman – Knowledge of the Product – Knowledge of Buying Motives - Knowledge of Customers.

**Unit – 3** (15-Hours)  
Selling Approach – AIDA Theory of Selling – Process of Selling – Sales Planning – Sales Forecasting – Sales Budget – Sales Quotas – Sales Territories.

**Unit – 4** (15-Hours)  
Sales Force Management – Recruitment – Selection – Training.

**Unit – 5** (15-Hours)  
Directing – Motivating – Compensation – Performance Appraisal – Sales Control – Sales Force Automation.

**TEXT BOOK**

1. C.B.Gupta - Advertising And Personal Selling, Sultan Chand & Sons (2017).

**REFERENCE BOOKS**

1. Bholanath Dutta; Girish C - Salesmanship, Himalaya Publishing House (2011).
2. Rustom S. Davar Sohrab R.Davar Nusli R.Davar - Salesmanship and Publicity, Vikas Publishing House.

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**SOFT SKILLS FOR BUSINESS**

**Hours: 2hrs/week 30 Hrs**

**Sub.Code: U3CMS3**

**Credits:2**

**OBJECTIVE:**

To develop both oral and written communication skills relating to organisational and business issues.

**Unit – 1** (6-Hours)

Basics of Communication: Meaning – Importance - Objectives - Principles of Communication – Types - Forms of Communication – Process -Barriers of Communication

**Unit – 2** (6-Hours)

Public Speaking: Introduction – Importance – Characteristics of a Good Speech – Planning and Preparation – Delivering – Role of Body Language – How to become an Authentic Speaker – Overcoming Nervousness.

**Unit – 3** (6-Hours)

Presentation Skills: Basics of Presentation – Purpose – Kinds – Factors affecting Presentation – Giving Effective Presentation – Guidelines for Group Presentation – Sales Presentation – Training Presentation – Role of Visual Aid in Oral Presentation -Presentation Tools.

**Unit – 4** (6-Hours)

Interview Techniques: Importance of Interviews –Types of Interview: Placement Interviews – Discipline Interviews – Appraisal Interviews – Exit Interviews.

**Unit – 5** (6-Hours)

Meetings: Importance of Meetings – Procedures for Opening and Closing of Meetings – Participating in Group Discussions – Brain Storming – E-Meetings – Preparing Agenda and Minutes of the Meeting.

**TEXT BOOK**

1. Varinder Kumar - Soft Skills for Business, Kalyani Publishers, New Dehli, (2017).



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**REFERENCE BOOKS**

1. Lesikar, R.V. & Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd. New Delhi.
  2. Rai & Rai: Business Communication Himalaya Publishing House
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**SEMESTER – IV**

**BUSINESS MATHEMATICS**

**Hours: 6hrs/week 90 Hrs**

**Sub.Code: U3CMA4**

**Credits:5**

**OBJECTIVE:**

To provide computational skills on sets, indices, differential calculus, integral calculus and matrices and to apply them in solving business problems.

**UNIT – 1**

**(18-Hours)**

Theory of Sets: Definition – Finite and Infinite Sets – Description of Sets – Singleton Set – Null Set – Subset – Equality of Sets – Disjoint Sets – Set Operations: Union of Sets – Intersection of Sets – Difference of Sets – Complement of a Set – Venn Diagram – Law of Sets: Cumulative Law - Associate Law – Distributive Law – Demorgan's Laws (Properties excluded) – Number of Elements in a Set

**UNIT – 2**

**(18-Hours)**

Simple Interest – Compound Interest Calculations – Yearly – Half Yearly – Principal – Period – Rate of Interest – Quarterly.

**UNIT – 3**

**(18-Hours)**

Differential Calculus: Differentiation – Derivative of  $X^n$ ,  $E^x$ ,  $\log E^x$ ,  $\sin X$ ,  $\cos X$ ,  $\tan X$ ,  $\cot X$ ,  $\sec X$ ,  $\operatorname{cosec} X$ , A Constant,  $Ku$ , Where  $K$  is a Constant and  $U$  is a Function (Formulae Only) – Derivative of Sum of Two Functions – Product Rule – Quotient Rule (Formula Only) – Maxima and Minima: Definition – Criteria for Maxima and Minima – Working Rule.

**UNIT – 4**

**(18-Hours)**

Integral Calculus – Standard Results – Integrals of Function Containing Linear Function Of  $X$  (Formula Only) – (Standard Results of  $\sin X$ ,  $\cos X$ , Etc. excluded) – Integration by Substitution.

**UNIT – 5**

**(18-Hours)**

Matrices: Definition – Order – Types (Skew Symmetric excluded) – Operations on Matrix: Addition, Subtraction – Product of Two Matrices. Determinant of a Matrix: Definition – Expansion of a Determinant – (Minors and Cofactors – Singular – Non-Singular – Properties of Determinants excluded) – Inverse of Matrix – Simultaneous Linear Equations.

**TEXT BOOKS**

1. Dr. M.Manoharan, Dr. C.Elango, Prof. K.L.Eswaran - Business Mathematics, Palani Paramount Publications.
2. Sancheti and Kapoor - Business mathematics, Sultan Chand Publications (2014).

**REFERENCE BOOKS**

1. P.R. Vittal - Business Mathematics, Margham Publications (2014).
2. V. Sundaresan and S. D. Jayaseelan - An Introduction to Business Mathematics, Sultan Chand Publication (2014).



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3. N.K. Nag, Business Mathematics, Kalyani Publishers, (2014).
  4. R.S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S.Chand & Company Limited, (2016).

**Note: Question paper should provide 80% credit to problems and 20% credit to theory.**

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**COST ACCOUNTING**

**Hours: 5hrs/week 75 Hrs**

**Sub.Code: U3CMC41**

**Credits: 4**

**OBJECTIVE:**

To provide knowledge on various elements of cost and process costing.

**UNIT – 1 (15-Hours)**

Introduction: Meaning, Objectives and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting. Cost Concepts and Classification - Cost Unit - Cost Centre - Cost Object – Cost Sheet.

**UNIT – 2 (15-Hours)**

Material: Issue of Materials – Bin Card - Methods of Pricing of Material Issues - FIFO, LIFO, Simple and Weighted Average, Inventory Control- Concept and Techniques like Fixing of Stock Levels, EOQ, ABC Analysis- Scrap, Spoilage, Wastage, Defectives.

**UNIT – 3 (15-Hours)**

Labour: Time Rate and Piece Rate System – Incentive Plans: Halsey, Rowan, Taylor and Merrick Plans – Labour Turnover: Causes and Methods.

**UNIT – 4 (15-Hours)**

Overheads: Meaning of Allocation, Apportionment and Absorption – Primary Distribution, Secondary Distribution: Simultaneous Equation Methods, Repeated Distribution Method – Methods of Absorption: Percentage on Direct Material, Wages, Labour Hour Rate, Machine Hour Rate - Treatment of Over and Under Absorption.

**UNIT – 5 (15-Hours)**

Process Costing – Normal Loss - Abnormal Loss – Abnormal Gain - Process Accounts – Reconciliation of Cost and Financial Statements (excluding Integral Accounts).

**TEXT BOOKS**

1. S.P. Jain and K.L. Narang - Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar (2016).

**REFERENCE BOOKS**

1. RSN Pillai & Bagavathi - Cost accounting (2010).
2. S.P. Iyengar - Cost accounting principles & practice (2016).

**Note: Question paper should provide 80% credit to problems and 20% credit to theory.**

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**COMPANY ORGANISATION**

**Hours: 5hrs/week 75 Hrs**

**Sub.Code: U3CMC42**

**Credits: 4**

**OBJECTIVE:**

To provide knowledge on formation and functioning of companies.

**UNIT – 1 (15-Hours)**

Companies Act 2013: An Introduction – Salient features of the Companies Act 2013 – Company: Meaning, Definition, Kinds of Companies (including One Man Company, Small Company, Dormant Company and Producer Company) – Company Vs Partnership – Public



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Company Vs Private Company.

### UNIT – 2

(15-Hours)

Formation and Incorporation of a Company – Promoters - Functions - Incorporation, Documents to be submitted for Registration – Capital Subscription - Commencement of Business.

### UNIT – 3

(15-Hours)

Documents of Companies: Memorandum of Association: Definition, Contents, Procedures for Alteration - Articles of Association: Definition, Contents, Procedure for Alteration, - Distinction between Memorandum and Articles of Association – Doctrine of Ultra Vires and Indoor Management – Prospectus: Meaning, Contents – Statements in Lieu of Prospectus – Deemed Prospectus – Shelf Prospectus – Red-herring Prospectus..

### UNIT – 4

(15-Hours)

Company Management: Structure of Company Management – Board of Directors – Legal Position of Directors – Appointment of Directors, Number of Directorships – Director Identification Number (DIN) – Qualification and Disqualification of Directors – Removal of Directors – Duties, Powers and Liabilities of Directors.

### UNIT – 5

(15-Hours)

Company Meeting: Meaning, Kinds of Company Meeting: Statutory Meeting, Statutory Report - Annual General Meeting - Extra Ordinary General Meeting – Committee Meeting – Class Meeting – Creditors Meeting - Board Meeting – Notice – Agenda - Methods of Voting - Proxies and Quorum – Motions – Types of Motions – Resolutions - Types of Resolutions: Ordinary Resolution, Special Resolution, Resolution requiring Special Notice.

### TEXT BOOKS

1. N.D. Kapoor : Elements of Company Law, Sultan Chand & Sons, (2014).
2. J.Santhi – Company Law and Secretarial Practice, Margham Publications (2018).

### REFERENCE BOOKS

1. P.P.S.Gogna – Text Book of Company Law, S.Chand Publishers (2016).
  2. M.C.Kuchhal – Modern Indian Company Law, Excel Books (2015)
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## ADVERTISING

Hours: 5hrs/week 75 Hrs

Sub.Code: U2CMC43

Credits: 4

### OBJECTIVE:

To provide basic knowledge on advertisements, agency, media, advertising message and evaluation.

### UNIT – 1

(15-Hours)

Advertising – Advertising Vs Publicity – Nature of Advertising – Importance - Benefits of Advertising – Types of Advertising - Criticism against Advertising.

### UNIT – 2

(15-Hours)

Advertising Media – Meaning – Types – Print Media – Audio Visual Media – Direct Mail – Outdoor Advertising - On Line Advertising – Mass Mailer - Specialty Advertising Media – Media Planning.

### UNIT – 3

(15-Hours)

Advertising Message – Advertising Copy – Qualities of Good Advertising Copy – Elements of Advertising Copy – Types of Advertising Copy – Advertising Copy for Different Media - Designing Advertising Copy.





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**UNIT – 4** (15-Hours)

Advertising Agency – Meaning – Functions – Types of Agencies – Organizational Structure – Benefits of Advertising Agency – Selection of an Advertising Agency – Compensation for Agency Service.

**UNIT – 5** (15-Hours)

Advertising Effectiveness – Objectives of Measuring Advertising Effectiveness – Timing of Measurement – Testing the Advertising Copy – Subject Matter of Measurement – Ethical issues in Advertising – Effects – Need.

**TEXT BOOK:**

1. C.B.Gupta - Advertising and personal selling, Sultan Chand & Sons.
2. P.Saravanavel, S.Sumathi - Advertising and salesmanship, Margham Publications.

**REFERENCE BOOK:**

1. Modern Marketing, Principles and practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons.
2. Ruchi, G - Advertising principles and practice, S.Chand & Company Ltd.

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**PARTNERSHIP ACCOUNTING**

**Hours: 5hrs/week 75 Hrs**

**Sub.Code: U3CMC44**

**Credits: 4**

**OBJECTIVE:**

To provide comprehensive knowledge on accounting for partnership firms.

**UNIT – 1** (15-Hours)

Partnership – Definition – Partnership Deed – Registered Firm and Unregistered Firm Implication – Capital Accounts of Partners – Fixed and Fluctuating – Appropriation of Profits – Past Adjustments and Guarantee.

**UNIT – 2** (15-Hours)

Admission of New Partners – Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Adjustment of Undistributed Profits, Losses and Reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill (As Per IndAS – 10) – Adjustment of Capitals of Partners after Admission of a Partner.

**UNIT – 3** (15-Hours)

Retirement of Partners – Transfer of Balance due to Retired Partner – Gaining Ratio - Purchase of Retired Partner's Share by the Remaining Partners – Death of a Partner – Treatment of Joint Life Policy – Settlement of Amount due to Legal Representatives of Deceased Partner.

**UNIT – 4** (15-Hours)

Dissolution of Partnership – Accounting Treatment – Amalgamation of Firms and Sale to a Company.

**UNIT – 5** (15-hours)

Insolvency of a Partner – Decision in Garner Vs Murray Case – Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

**TEXT BOOKS**

1. T.S.Reddy and A.Murthy - Advanced accountancy, (2012).

**REFERENCE BOOKS**

1. Advanced accountancy – R.L.Gupta & Radhaswamy (2013).
2. Advanced accounts – S.P.Jain & K.L.Narang , Kalyani Publishers (2016).

**Note: Question paper should provide 80% credit to problems and 20% credit to theory.**



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**ELECTRONIC BUSINESS SKILLS**

**Hours: 2 hrs/week**

**30Hrs**

**Sub.Code: U3CMS4**

**Credits: 2**

**OBJECTIVE:**

To bring knowledge on basics of electronic business, security and payment

**Unit-1**

**(6-Hours)**

Electronic Commerce - Evolution – Meaning – Definition – Traditional Commerce and E-Commerce – Types – Business to Business (B2B) – Business to Consumers (B2C) – Consumer to Consumer (C2C) – Consumer to Business (C2B) – Peer to Peer (P2P) - Advantages – Disadvantages.

**Unit-2**

**(6-Hours)**

Security Threats – Implementing Security for E-Commerce – Encryption – Decryption – Protecting Client Computers – Communication Channel Protection – Web Server Encryption – SSL Protocol – Firewalls – Cryptography Methods – Virtual Private Network (VPN) - Protecting Networks.

**Unit-3**

**(6-Hours)**

Electronic Payments – Meaning – Credit Card – Debit Card – Online Stored Value Payment System – Digital Cash – Digital Wallets – Agile Wallet – Smart Cards – Digital Cheques.

**Unit-4**

**(6-Hours)**

Electronic Marketing – B2B Marketing – B2C Marketing – Branding Strategies – Web Transactions Log – Cookies – Shopping Cart Database – Cloud Storage – Permission Marketing - Affiliate Marketing – Viral Marketing.

**Unit-5**

**(6-Hours)**

Legal Aspects of E-Business – Internet Frauds / Crime – Reasons for Cyber Crime - Types – Cyber Laws – Need – Importance - IT Act, 2000 – Objectives – Features.

**TEXT BOOK**

1. E- Business – S. Nuralidhar, K.S. Sailaja, N.L. Vijaya, Sri. Harish H.R.

**REFERENCE BOOKS**

1. Kalakota Ravi and A. B. Whinston - Frontiers of Electronic Commerce, Addison Wesley.
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**LAB: OFFICE DATA PROCESSING SKILLS**

**Hours: 2hrs/week 30 Hrs**

**Sub.Code: U3CMS4P**

**Credits: 2**

**OBJECTIVE:**

To provide practical knowledge on using Word, Excel, Power Point and in business applications.

**Lab Practical List:**

1. Create a Word document to prepare a Resume.
2. Create a macro for a lengthy title or an address.
3. Insert a Picture in a Word document to demonstrate text wrap.
4. Create a Word document using Mail Merge.
5. Create workers payroll using Excel.
6. Prepare an Excel sheet for sales analysis and draw a bar chart.
7. Filter customer records based on sales.
8. Design a slide show presentation to display an advertisement with audio effect.





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9. Design a slide show presentation to introduce a course in your college.
  10. Create a chart showing the product's price comparison for various periods.
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Program Name: **Bachelor of Commerce**

Discipline: **Commerce**

(For those who Join in 2018 and after)

Semester	Part	Subject	Hour	Credit	Int+Ext= Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised/ New/ No Change/ Interchanged If Revised % of Change	
V	III	Corporate Accounting	5	4	25 + 75 = 100	✓	✓	✓		✓				✓			U3CMC51	Name Changed and Revised- 30%	
	III	Financial Markets and Services	5	4	25 + 75 = 100	✓	✓	✓		✓				✓			U3CMC52	Revised – 5%	
	III	Business Environment	5	4	25 + 75 = 100	✓	✓	✓		✓			✓		✓		U3CMC53	Interchange and Revised – 70%	
	III	Business Law	5	4	25 + 75 = 100	✓	✓	✓		✓			✓		✓		U3CMC54	Revised – 40%	
	III	Elective – II - Income Tax	6	5	25 + 75 = 100	✓	✓	✓		✓				✓				U3CME51	Revised – 5%
	IV	SBS – IV – Employability Skills	2	2	25 + 75 = 100	✓	✓	✓	✓	✓				✓			✓	U1PS51	No Change
	IV	NME – I – Business Accounting	2	2	25 + 75 = 100	✓	✓	✓		✓							✓	U2CMN51	No Change
VI	III	Management Accounting	6	5	25 + 75 = 100	✓	✓	✓		✓				✓			U3CMC61	Revised – 5%	
	III	Entrepreneurship Development	6	4	25 + 75 = 100	✓	✓	✓		✓				✓			U3CMC62	New-100%	
	III	Special Accounts	6	4	25 + 75 = 100	✓	✓	✓		✓		✓			✓		U3CMC63	New-100%	
	III	Financial Management	6	4	25 + 75 = 100	✓	✓	✓	✓	✓				✓	✓		U2CME61	No Change	
	IV	SBS – V – Project	2	2	<b>100 + 0 = 100</b>	✓				✓							✓	U1CM6PR	New-100%
	IV	SBS – VI – LAB: Business Accounting Software	2	2	40 + 60 = 100	✓	✓	✓		✓				✓				U3CMS6P	Name Changed and Revised- 10%
	IV	NME – II – Principles of Marketing	2	2	25 + 75 = 100	✓	✓	✓		✓							✓	U3CMN61	Revised – 5%



**Self-Learning Course:**

Subject	Semester	Credit	Ext =Tot	Subject Code
Business Communication	V	5	100 = 100	U1CMSL51

**B.Com. – V Semester  
CORPORATE ACCOUNTING**

**Hours: 5hrs/week:75 Hrs**

**Subject Code: U3CMC51**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the accounting procedure for Issue of Equity shares, Redemption of Preference Shares and Debentures Issue and Redemption.
2. Gain knowledge on the preparation of Final Accounts of Companies.
3. Acquire capacity to prepare the accounts of Liquidation, Amalgamation and Absorption of Companies.

**UNIT – 1 (15-hours)**

Shares – Meaning - Kinds of shares - Issue of Shares: At Par, At Premium, At Discount - Forfeiture – Reissue - Underwriting of Shares.

**UNIT – 2 (15-hours)**

Preference Shares - Redemption of Preference Shares - Debentures – Issue – Redemption: ex-interest and cum-interest quotations - Sinking Fund Method.

**UNIT – 3 (15-hours)**

Final Accounts of Companies - Provisions relating to preparation of final accounts (Excluding Calculation of Managerial Remuneration) - Profit Prior to Incorporation.

**UNIT – 4 (15-hours)**

Liquidation of Companies - Statement of Affairs - Deficiency a/c – Liquidators Final Statement of Accounts

**UNIT – 5 (15-hours)**

Amalgamation – Meaning-Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase – Absorption (Simple problems only)

**Note: Distribution of marks - Theory - 20% and Problems - 80%**

**Text Books**

1. Corporate accounting – T.S.Reddy and A.Murthy

**Reference Books**

1. Advanced accounts – S.P.Jain & K.L.Narang
  2. Advanced accountancy – S.N.Maheswari & S.K.Maheswari
  3. Advanced accountancy – P.C.Tulsian
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**FINANCIAL MARKETS AND SERVICES**

**Hours: 5hrs/week 75 Hrs**

**Subject Code: U3CMC52**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the concept and functions of financial markets.
2. Gain knowledge on money market and capital market operations.
3. Obtain knowledge on mutual fund and merchant banking concepts.

**UNIT – 1**

**(15-hours)**

Financial system – meaning – function – financial concepts- financial assets – financial intermediaries – financial markets – financial instruments – classification of financial markets – Development of Financial System in India – strengths and weaknesses of Indian Financial System – SEBI and its role.

**UNIT – 2**

**(15-hours)**

Money Market – Definition – Features – Objectives – Characteristic features of a developed money market – Importance of money market – composition of money market – Money market instruments - call money market – commercial bills market, Commercial paper – Certificate of Deposits, GDRs and ADRs – Treasury bill market – discount market

**UNIT – 3**

**(15-hours)**

Capital market – Capital market Vs Money Market - New issue market – New issue market Vs Secondary market – importance of new issue markets – methods of floating new issues – Secondary market – Stock exchange – functions – Listing of securities – Demat and Remat - Registration of stock brokers – methods of trading in stock exchange – defects of Indian capital markets - NSDL & CDSL.

**UNIT – 4**

**(15-hours)**

Merchant banking – Meaning – service of merchant banks – SEBI Guidelines – Scope for Merchant Banking in India – Factoring: Meaning – Functions – benefits - types – Factoring Vs Discounting – Forfaiting – Factoring Vs Forfaiting.

**UNIT – 5**

**(15-hours)**

Mutual fund – meaning – importance – risks – classification of funds – Open ended funds – close-ended funds: income funds, Growth funds, and balanced funds, Money Market Mutual fund – tax savings funds – organization of the fund – Net asset value - SEBI Guidelines - AMC

**Text Books**

1. The Indian Financial System – Vasant Desai
2. Financial Markets and Services – Gordon and Natarajan

**Reference Books**

1. Indian Financial System – P.N. Varsheney & D.K. Mittal
  2. Financial Institutions and Markets – L.M. Bhole
  3. Management for Indian Financial Institutions – R.M. Srivastava
-



**BUSINESS ENVIRONMENT**

**Hours: 5/week 75 Hrs**

**Subject Code: U3CMC53**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand micro environmental factors affecting business.
2. Gain knowledge on various macro environmental factors.
3. Acquire capacity to analyze the impact of environmental factors on business practices and policies.

**UNIT –1 (15 Hours)**

Business: Meaning - Characteristics of modern business - Business Environment – Meaning – Features - Environmental analysis – Meaning – Importance – Benefits - Limitations.

**UNIT-2 (15 Hours)**

Components of Business Environment: Micro factors: Internal - Vision – Mission - Organisational structure - Organisation Culture - Organisation Resources – External – customers – suppliers – Dealers - Competitors and Society. Introduction to Macro factors - Social, Cultural, Political and legal, Technology and Economical factors.

**UNIT-3 (15 Hours)**

Economical, Social and Cultural Environments: Economic Environment - Economic System – Economic Condition - Economic Policy - Social Environment - Social responsibility of business - Responsibilities towards shareholders, Customers, community and Government - Cultural Environment: Elements of culture - Impact on Business.

**UNIT –4 (15 Hours)**

Political and Legal Environments: Political Environment: Meaning, factors affecting business. Legal Environment: Meaning – Factors affecting Business – Legal framework in India.

**UNIT-5 (15 Hours)**

Technological and Ecological Environment: Meaning, Elements of Technological Environment – Innovation - Technical Know-how, Technology Transfer - Research and Development. Ecological Environment: Factors - Government control - Legislation- eco-products - Corporate Environmentalism.

**Text Books:-**

1. Business Environment- Francis Cherunilam
2. Essentials of Business Environment - K.Aswathappa
3. Business Environment – Dr.V.Alagappan & Dr.K.Chidambaram

**Reference Books:-**

1. Business and Society – Lokanathan & Lakshmi Ratan
  2. Business Environment- Viswajeet Prasad
-



**BUSINESS LAW**

**Hours: 5hrs/week 75 Hrs**

**Subject Code: U3CMC54**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Identify the fundamental legal principles behind contractual agreements.
2. Gain knowledge on various provisions of the business law.
3. Acquire capacity to understand the implication of business law in practice.

**UNIT – 1**

**(15 hours)**

Law of contracts: Definition – Nature of contract – Classification of contract - Essential elements of a valid contract – Offer – Types of offer – Essentials of a valid offer - Acceptance – Legal rules of a valid acceptance – Consideration – Essential parts of the consideration – Legal rules for a valid consideration - Capacity of parties.

**UNIT – 2**

**(15 hours)**

Performance of Contracts: Various modes of discharge of contracts- Breach of contracts- Types - Remedies for breach of contracts - Quasi contracts – Features – Types.

**UNIT – 3**

**(15 hours)**

Bailment: Definition – Essentials – Rights and duties of bailor and bailee -Bailee's lien– Finder of lost goods – Rights and duties of finder of goods - Discharge of bailment contracts.

**UNIT – 4**

**(15 hours)**

Sale of goods Act 1930 - Sale and Agreement to sell – Classification of goods – Rights and Duties of buyer – Rights and Duties of Seller – Rights of Unpaid seller – Sale by non-owners - Rules regarding delivery of goods.

**UNIT – 5**

**(15 hours)**

The Consumer Protection Act, 1986: Definition – Aims - Consumer Protection Council – Consumer disputes – Redressal – Agencies at various levels - District Forum, State Commission - National Commission – Penalties – Reasons for slow growth of consumer movement in India.

The Competition Act, 2002 - definition – Factors which cause adverse effect on competition – competition commission of India – duties, powers and functions of the commission.

**Text Book:**

1. Elements of Mercantile Law – N.D.Kapoor

**Reference Books**

1. Business law – R.S.N. Pillai & Bagawathi
2. Business law – S.N. Maheshwari & S.K. Maheshwari.
3. Business Law - D. Chandra Bose.



## **INCOME TAX**

**Hours: 6hrs/week 90 Hrs**

**Subject Code: U3CME51**

**Credits: 5**

### **Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand provisions of Income Tax Act.
2. Gain knowledge on residential status and incidence of tax.
3. Acquire capacity to compute income from various heads and tax liability.

### **UNIT – 1**

**(18-hours)**

Income Tax Act, 1961 – Definition – Income – Assessment – Assessment Year – Previous Year – Person – Assessee –Types of assessee– Residential status – Deemed income – Exempted Incomes U/s 10

### **UNIT – 2**

**(18-hours)**

Income from Salary - meaning – Allowances - Taxable, Special and Exempted, Perquisites - Accommodation, Motor car and Leave Travel Allowance – Profit in lieu of salary.

Income from House property – GAV, NAV, Interest on loan - Computation of income from Self Occupied and let out properties.

### **UNIT – 3**

**(18-hours)**

Profits and Gains from Business or Profession – Depreciation, allowable and disallowable deductions

### **UNIT – 4**

**(18-hours)**

Capital gains – Short Term and Long Term - Income from Other Sources

### **UNIT – 5**

**(18-hours)**

Clubbing of Income – Set-off and Carry forward of Losses – Deductions from Gross Total Income- Sec 80C, 80D, 80DD, 80E, 80G, 80TTA, 80U.

**Note: Distribution of marks - Theory - 40% and Problems - 60%**

### **Text Book**

1. Income Tax Law and Practice – T.S.Reddy and A.Murthy

### **Reference Books**

1. Income Tax Law and Practice – Bhagavathi Prasad
  2. Students Guide to Income Tax – Vinod K. Singhanian
  3. Income Tax Law and Practice – H.C. Mahrotra
  4. Income Tax Law and Practice – V.P. Gaur and D.B. Narang
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**SBE- EMPLOYABILITY SKILLS**

**Contact Hours per week: 2**

**Subject Code: U1PS51**

**Contact Hours per Semester: 30**

**Credits: 2**

**Objectives:**

To enrich the Employability Skills by imparting Reasoning skills, Aptitude skills and General Knowledge.

**Unit I :** Quantitative Aptitude – Averages, Percentage, Profit & Loss, Ratio & Proportion, Time & Work, Time & Distance, Clock.

**(6-hours)**

**Unit II :** Quantitative Aptitude –Problems on Ages, Boat & Stream, Simple Interest, Compound Interest, Area, Partnerships.

**(6-hours)**

**Unit III: Reasoning**

**(6-hours)**

Verbal Reasoning - Analogy, Classification, Series, Coding & Decoding, Blood Relations, Direction Sense Test.

**Unit IV: Reasoning**

**(6-hours)**

Verbal Reasoning - Number Test, Ranking & Time sequence Test, Alphabet Test, Logical Venn Diagrams.

**Unit V:**

**(6-hours)**

General Knowledge: Abbreviations, Acronyms, Famous Personalities, Important Days, Capital Cities, Currencies, Books and Authors, Inventions.

**Reference Books:**

- |   |   |              |
|---|---|--------------|
| 1. Verbal & Non Verbal Reasoning                | - | R.S.Aggarwal |
| 2. Quantitative Aptitude                        | - | R.S.Aggarwal |
| 3. Subjective & Objective Quantitative Aptitude | - | R.S.Aggarwal |
| 4. Malayala Manorama Year Book, 2014            |   |              |
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**NME: BUSINESS ACCOUNTING**

**Hours: 2hrs/week 30 Hrs**

**Subject Code: U2CMN51**

**Credits: 2**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand basic principles of book-keeping.
2. Gain knowledge on the preparation of journal.
3. Acquire capacity to prepare subsidiary books and final accounts.

**UNIT – 1**

**(6 hours)**

Introduction – Book keeping – Accountancy – Double entry system – Classification of accounts – Rules – Scope, Advantages and limitations of Double entry system

**UNIT – 2**

**(6 hours)**

Books of original entry – Journal – Ruling of journal book – Advantages of Journal

**UNIT – 3**

**(6 hours)**

Subsidiary books – Purpose – single and double column cash book– Purchase, sales and their returns books





**UNIT – 4**

**(6 hours)**

Ledgers – posting – purpose – ruling and balancing of the ledger account – preparation of Trial Balance from the given balances

**UNIT – 5**

**(6 hours)**

Final accounts of sole trading concerns with simple adjustments namely closing stock, outstanding expense, accrued income, depreciation.

**Note: Distribution of marks - Theory - 40% and Problems - 60%**

**Text Books**

1. Advanced Accountancy – T.S. Reddy and A. Murthy
2. Financial accounting – R.S.N. Pillai & Bagawathi

**Reference Books**

1. Advanced accounts – M.C. Shukla and T.S. Grewal
  2. Principles and practice of accounting – R.L. Gupta and V.K. Gupta
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**B.Com. VI Semester**

**MANAGEMENT ACCOUNTING**

**Hours: 6hrs/week 90 Hrs**

**Subject code: U3CMC61**

**Credits: 5**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the basic concepts of management accounting.
2. Get clear knowledge about the preparation of various types of budgets.
3. Gain knowledge on concepts of marginal costing.

**UNIT – 1**

**(18 hours)**

Management accounting – meaning – definitions – characteristics – scope – objectives and functions – distinction between financial accounting and management accounting – distinction between management accounting and cost accounting – tools and techniques of management accounting – advantages and limitations.

**UNIT – 2**

**(18 hours)**

Ratio analysis – meaning – advantages – limitations – classification of ratios – computation of profitability ratios – turnover ratios – solvency ratios.

**UNIT – 3**

**(18 hours)**

Cash flow statement – meaning, importance and limitations - Calculation of cash from operations – Preparation of cash flow statement (indirect method only) as per Ind AS 7 – operating activities, financing activities and investment activities (simple problems only).



**UNIT – 4**

**(18 hours)**

Marginal costing – meaning, assumptions, advantages and limitations - Break even analysis – PV ratio – Margin of safety (Excluding the application of marginal costing for managerial decisions)

**UNIT – 5**

**(18 hours)**

Budgeting and budgetary control – meaning – objectives – advantages – limitations – essentials of successful budgetary control – classification of budget – preparation of sales budget, production budget, purchase budget, cash budget and flexible budget.

**Note: Distribution of marks - Theory - 20% and Problems - 80%**

**Text Books**

1. Management Accounting – R.S.N. Pillai & Bhavathi
2. Management Accounting – T.S. Reddy & Y. Hari Prasad Reddy

**Reference Books**

1. Management Accounting – M.Y. Khan and P.K. Jain
  2. Management Accounting – S.N. Maheswari
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**ENTREPRENEURSHIP DEVELOPMENT**

**Hours: 6 hrs/week 90 Hrs**

**Subject Code: U3CMC62**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Gain knowledge on the concept of entrepreneurship.
2. Understand the steps in entrepreneurship building.
3. Prepare project reports.

**UNIT – 1**

**(18 Hours)**

Entrepreneurship: meaning, definition and importance – role of entrepreneurship in the process of economic development – entrepreneur vs manager. Factors affecting entrepreneurship growth: economic, social, cultural, personality, psychological and sociological factors.

**UNIT – 2**

**(18 Hours)**

Entrepreneurship Competencies: – Meaning, components: knowledge, skill, traits and motives – Qualities of entrepreneurs – types of entrepreneurs – functions of entrepreneurs – entrepreneurship culture

**UNIT – 3**

**(18 Hours)**

Enterprise building (Starting of a new enterprise): – Steps in enterprise building: New business idea – preliminary evaluation – project formulation – preparation of project report – project appraisal – financial analysis – profitability analysis – social cost benefit analysis – implementation of enterprise building – Business and Industrial Visit.

**UNIT – 4**

**(18 Hours)**

Entrepreneurship development institutions in India: NAYE, SIPCOT, TIDCO, SISI,



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DIC - MSME – Definition – Registration - Agencies supporting MSME - Government Assistance: Concession and subsidies.

## **UNIT – 5** **(18 Hours)**

Women Entrepreneurs: Concept of women entrepreneurship – functions and role of women entrepreneurs – growth of women entrepreneurship in India – recent trends in development of women entrepreneurs–Government Assistance for Women entrepreneurs – Problems of women entrepreneurs.

### **TEXT BOOKS**

1. C.B. Gupta - Entrepreneurship development
2. S.S. Khanka - Entrepreneurial development.
3. E. Gorden & Natarajan – Entrepreneurship Development

### **REFERENCE BOOKS**

1. Vasanth Desai – Entrepreneurship Development - Himalaya Publication, New Delhi.
  2. Desh Pande M.U. – Entrepreneurship of small scale industries concept, growth management, Deep and Deep Publications
  3. Jose Paul N. Ajith Kumar – Entrepreneurship development Himalaya pub., New Delhi
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## **SPECIAL ACCOUNTS**

**Hours: 6hrs/week 90 Hrs**

**Subject Code: U3CMC63**

**Credits: 4**

### **Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the accounting procedure for Holding Company Account.
2. Gain knowledge on the preparation of accounts for Banking and Insurance Company.
3. Acquire capacity to prepare the accounts for various public utility concerns.

## **UNIT – 1** **(18 Hours)**

Holding Company Accounts - Preparation of Consolidated Balance Sheets with treatment of inter-company Owings, Unrealized Profit, Bonus issue (Inter Company Holdings excluded).

## **UNIT – 2** **(18 Hours)**

Banking Company Accounts – Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet (New format only)

## **UNIT – 3** **(18 Hours)**

Insurance Company accounts: Life Insurance and General Insurance- Final accounts and schedules (New format only)

## **UNIT – 4** **(18 Hours)**

Final of Accounts of public utility concerns - Electricity Companies, Railways – Replacement of an asset (Excluding Disposal of surplus).



**UNIT – 5**

**(18 Hours)**

Indian Accounting Standards: Meaning – Scope – Objectives - Advantages – Disadvantages - Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Theory only).

**Note: Distribution of marks - Theory - 20% and Problems - 80%**

**Text Books**

1. Corporate accounting – T.S. Reddy and A. Murthy

**Reference Books**

1. Advanced accounts – S.P. Jain & K.L. Narang
  2. Advanced accountancy – S.N. Maheswari & S.K. Maheswari
  3. Advanced accountancy – P.C. Tulsian
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**FINANCIAL MANAGEMENT**

**Hours: 6 Hrs / Week 90 Hrs**

**Subject code: U2CME61**

**Credits: 4**

**Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the basic concepts of financial management.
2. Get clear knowledge about the preparation capital budget and working capital statement.
3. Gain knowledge on concepts of dividend policy.

**UNIT – 1**

**(18 Hours)**

Financial management – Meaning – Nature – Scope – Objectives – Profit maximization Vs Wealth maximization - Finance functions - Role and Responsibilities of a finance manager

**UNIT – II**

**(18 Hours)**

Financing Decisions – Capital structure – optimum capital structure - Determinants of capital structure – Theories of capital Structure – Leverages – types – Financial leverages – Operating leverages – Combined leverages.

**UNIT – III**

**(18 Hours)**

Investment decisions – capital budgeting – Appraisal methods – payback period – Average rate of return – Discounted methods – Net present value – Internal rate of return – Profitability index.

**UNIT – IV**

**(18 Hours)**

Working capital – Meaning – Types – Need and Influencing Factors – Estimation of working capital requirements



**UNIT – V**

**(18 Hours)**

Dividend policy – Dividend policy decision - Stability of dividend - Forms of dividend – Determinants of Dividend policy - Dividend theories – Modigliani and Miller's approach – Walter's approach –Gordon's approach.

**Note: Distribution of marks - Theory - 40% and Problems - 60%**

**Text Books**

1. Financial Management – S.N. Maheswari
2. Financial Management – M.Y. Khan and P.K. Jain

**Reference Books**

1. Financial Management – I.M. Pandey
  2. Financial Management – S.C. Kuchal
  3. Financial Management – Prasanna Chandra
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**PROJECT WORK**

**Hours: 2 hrs/week 30 Hrs**

**Subject Code: U1CM6PR**

**Credits:2**

**Course outcomes:**

Students, after successful completion of the course, will be able to

1. Gain knowledge on analysing the business problems.
2. Understand the methodology of report writing.
3. Write project reports.

**PROJECT TOPIC:**

Any Commerce and industry related topics.

**GUIDELINES:**

1. Combined project of 5 students each.
2. Project report should be typed in A4 size paper with a minimum of 30 pages.
3. Format: Font – Times New Roman, Size – 12, Single side typing, Double line spacing.
4. Binding – Spiral binding.

Evaluation: Internal evaluation only - Project – 50 marks; Viva-voce – 50 marks

**THE COMPONENTS OF A PROJECT REPORT**

The outcome of Project Work is the Project Report. A project report should have the following components:

**1) Cover Page:** This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

**2) Student's Declaration**

**3) Supervisor's Certificate**



**4) Acknowledgement:** Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

**5) Table of Content:** Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

**6) Body of the Report:** The body of the report should have these four logical divisions

**5) Bibliography or References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.

**6) Annexures:** Questionnaires/Interview schedule (if any), relevant reports, etc.

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### **LAB: BUSINESS ACCOUNTING SOFTWARE**

**Hours: 2hrs/week 30 Hrs**

**Subject Code: U3CMS6P**

**Credits: 2**

#### **Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Understand the basic concepts of Tally.
2. Get clear knowledge about the preparation of various types of Vouchers.
3. Acquire capacity to prepare the sales invoices with GST Calculation.

#### **List of Programs**

1. Create a new company with ledger creation including opening balance.
  2. Prepare journal entries and display the Day book, Trial Balance and Final accounts.
  3. Prepare final accounts with the adjustments for :
    - a. Closing stock
    - b. Outstanding Expenses
    - c. Prepaid expenses
    - d. Depreciation
    - e. Income received in advance
    - f. Interest on capital
    - g. Interest on drawings
  4. Create a cost centre and cost category.
  5. Creation of stock group, stock item and units of measure.
  6. Create Inventory vouchers.
  7. New Voucher Creation.
  8. Make sales and purchase invoice with GST Calculation.
  9. Submission of GST returns.
  10. Demonstrate Restore and Data Backup.
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### **NME: PRINCIPLES OF MARKETING**

**Hours: 2 hrs/ week 30 hrs**

**Subject Code: U3CMN61**

**Credits: 2**

#### **Course Outcomes:**

Students, after successful completion of the course, will be able to

1. Gain knowledge on basic principles of marketing.



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2. Understand the components of marketing mix.
3. Obtain information on the pricing policies and promotional tools.

**UNIT-1** **(6 Hours)**

Marketing – Definition, meaning – types – Importance - Functions.

**UNIT –2** **(6 Hours)**

Product - Types-New Product Development - Product Life Cycle.

**UNIT –3** **(6 Hours)**

Pricing-Objectives — Determinants of Price - Methods of Pricing

**UNIT- 4** **(6 Hours)**

Physical Distribution - Types of Channels - Selection of Channel.

**UNIT – 5** **(6 Hours)**

Promotion-Advertising – Advertising media - Personal selling, Sales promotion - Types, Distinction between advertising and Personal selling.

**Text Books:-**

1. Principles of Marketing – R.S.N. Pillai
2. Principles of Marketing – Rajan Nair

**Reference Books**

1. Marketing – Philip Kotler
  2. Marketing Management – C.B. Memoria
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