



**VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE**  
 (An Autonomous Institution Affiliated to Madurai Kamaraj University)  
 Virudhunagar – 626 001.

Course Name: **Bachelor of Commerce**  
 Discipline: **Commerce**  
**(FOR THOSE WHO JOIN IN JUNE 2023 AND AFTER)**

**II year B.Com**

Semester	Part	Subject Name	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	Part I	<b>Tamil</b>	6	3	25+75=100												<b>U24PT31</b>	Interchanged from II semester
	Part II	<b>English</b>	6	3	25+75=100												<b>U24PE31</b>	New
	Core	<b>Cost Accounting</b>	5	4	25+75=100			✓						✓	✓	✓	<b>U24CMC31</b>	New
	Allied- III	<b>Business Statistics</b>	6	5	25+75=100												<b>U24CMA31</b>	Revised 25%
	Elective – I	<b>Auditing / Organizational Behaviour</b>	5	4	25+75=100			✓		✓				✓	✓	✓	<b>U24CME31/ U24CME32</b>	Credit Change
	SBS – I	<b>Practical Banking</b>	2	1	25+75=100			✓						✓	✓	✓	<b>U24CMS31</b>	Credit Change
	SL	<b>Value Education</b>	-	3								✓					<b>U24VE31</b>	Interchanged from I sem
	<b>Total</b>			<b>30</b>	<b>23</b>													
IV	Part - I	<b>Tamil</b>	6	3	25+75=100												<b>U24PT41</b>	Interchanged from III semester
	Part - II	<b>English</b>	6	3	25+75=100												<b>U24PE41</b>	New
	Core	<b>Partnership Accounting</b>	5	5	25+75=100			✓		✓				✓	✓	✓	<b>U24CMC41</b>	Credit & Core Change
	Core	<b>Corporate Management</b>	3	2	25+75=100			✓		✓				✓	✓	✓	<b>U24CMC42</b>	Revised 20 %
	Allied IV	<b>Business Mathematics</b>	6	5	25+75=100												<b>U24CMA41</b>	Revised 25%
	SBS - II	<b>Interview Skills</b>	2	1	25+75=100			✓						✓	✓	✓	<b>U24CMS41</b>	Credit Change



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SBS - III	<b>LAB: Office Data Processing Skills</b>	2	1	40+60=100			✓					✓	✓	✓	<b>U24CMSP41</b>	<b>Credit Change</b>
SL	<b>Environmental Studies</b>	-	2								✓				<b>U24ES41</b>	<b>Interchanged from II sem</b>
<b>Total</b>		<b>30</b>	<b>22</b>													
<b>Internship programme during Vacation</b>																

Year	Part	Subject	Credit	Int = Total	Code
I & II	Part V	NSS / NCC / Physical Education/ YRC / RRC	3	100 = 100	U22NS4 / U22NC4 / U22PS4 / U22YR4 / U22RR4

**SEMESTER V**

Part	Course Code	Course Title	Hours	Credit	Marks		
					I	E	Total
Core 12		Corporate Accounting	6	5	25	75	100
Core 13		Financial Markets and Services	6	5	25	75	100
Core 14		Business Environment	5	4	25	75	100
Core 15		Business Legislation	6	5	25	75	100
Elective – II		Income Tax	6	5	25	75	100
SBS - IV		Employability Skills	1	1	25	75	100
Total			30	25			



**SEMESTER VI**

Part	Course Code	Course Title	Hours	Credit	Marks		
					I	E	Total
Core 16		Management Accounting	6	5	25	75	100
Core 17		Enterprise Promotion	6	4	25	75	100
Core 18		Special Accounts	6	5	25	75	100
Elective III		Financial Management	6	4	25	75	100
SBS – V Project		Project	2	1	100	0	100
SBS – VI LAB:		Business Accounting Software [LAB]	4	2	40	60	100
Total			30	21			

**SEMESTER III**

**COST ACCOUNTING**

<b>Course Title : Cost Accounting</b>	<b>Total Hours : 75</b>
<b>Course Code : U24CMC31</b>	<b>Total Credits :4</b>

**80%-Problem 20% - Theory**

**COURSE OUTCOMES:**

<b>Cos</b>	<b>COSTATEMENT</b>
<b>CO1</b>	Acquire the basic knowledge on cost accounting concepts, classification of cost, Develop the application skill in drafting a cost sheet.
<b>CO2</b>	Acquaint with the procedure of store-keeping documentation of material receipts & issues.
<b>CO3</b>	Analyze the various system of wage payment, methods of calculation of labour Turnover.
<b>CO4</b>	Apply the knowledge to apportion of primary & secondary overhead into department wise.
<b>CO5</b>	Evaluate the process losses, wastage, scrap, normal and abnormal Losses, and to know How to prepare are conciliation statement.

**UNIT I**

**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 Sheet.



**UNIT II**

**15 Hours**

Material: Determination of Stock Levels – EOQ - Issue of Materials – Bin Card –Methods of Pricing of Material Issues-FIFO, LIFO, Simple and Weighted Average.

**UNIT III**

**15 Hours**

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

**UNIT IV**

**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 V**

**15 Hours**

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

**TEXTBOOK:**

1.T.S.Reddy&Dr.Y.Hari Prasad Reddy, “Cost Accounting”, Margham Publications,2018.

Unit	Book & Author Name	PageNo.
I	T.S.Reddy & Dr.Y.Hari Prasad Reddy, “Cost Accounting”, Margham Publications	1.1 – 1.9
		1.15 – 1.20
		2.4 -2.42
3.18 – 3.28		
3.37 – 3.46		
II		3.54 – 3.83
		4.6 – 4.10
III		4.30 – 4.63
		5.16 – 5.40
IV		5.43 – 5.74
		10.1 – 10.6
V		10.16 – 10.45
		6.1 – 6.39

**REFERENCEBOOKS:**

1. S.P.Jain and K.L.Narang, “Cost Accounting, Principles and Methods”, Kalyani Publishers, Jalandhar, 2016.



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2. RSN Pillai & Bagavathi, “Costaccounting”, S.Chand Limited Publishers, 2018.
3. S.P.Iyengar, “Cost accounting principles & practice”, Sultan Chand & Sons, 2016.

**e-RESOURCES:**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf>
2. <https://gacbe.ac.in/pdf/ematerial/18BCO51C-U1.pdf>
3. <http://kamarajcollege.ac.in/Department/BBA/II%20Year/e001%20Core%209%20-%20Cost%20Accounting%20-%20IV%20Sem.pdf>
4. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
5. [https://www.icai.org/post.html?post\\_id=17759](https://www.icai.org/post.html?post_id=17759)
6. [https://josephscollege.ac.in/lms/Uploads/pdf/material/BBA\\_CA\\_LECTURENOTES.pdf](https://josephscollege.ac.in/lms/Uploads/pdf/material/BBA_CA_LECTURENOTES.pdf)
7. [https://rccmindore.com/wp-content/uploads/2015/06/Cost%20Accounting\(1,2,3,4\)-RD\\_442.pdf](https://rccmindore.com/wp-content/uploads/2015/06/Cost%20Accounting(1,2,3,4)-RD_442.pdf)

**BUSINESS STATISTICS**

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

**Sub.Code: U24CMA31**

**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 – Classification and Tabulation: Meaning – Types of Classification – Tabulation of Data – Diagrammatic Presentation.

**UNIT – 2 (18-Hours)**

Arithmetic Mean (Direct Method only)– Geometric Mean (Direct Method only)– Harmonic Mean (Direct Method only)– Median – Mode.

**UNIT – 3 (18-Hours)**

Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient of Variation (Combined Standard Deviation excluded)

**UNIT – 4 (18-Hours)**

Skewness – Methods – Karl Pearson’s Co-Efficient of Skewness – Bowley’s Co-Efficient of Skewness.

**UNIT – 5 (18-Hours)**

Correlation – Scatter Diagram – Karl Pearson’s Co-Efficient of Correlation – Rank Correlation (Concurrent Deviation Method excluded) . Index Number – Types – Tests – Consumer Price Index Number.

**TEXT BOOKS**

1. R.S.N. Pillai And V. Bagavathi – Statistics, S. Chand & Company Ltd. Sultan Chand & Company (2010).

**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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**Elective – I(a) - AUDITING**

<b>Course Title: Auditing</b>	<b>Total Hours : 75</b>
<b>Course Code: U24CME31</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the concept, types and procedure of auditing.
<b>CO2</b>	Acquired knowledge about vouching of cash & credit transactions, verification of assets & liabilities.
<b>CO3</b>	Acquired knowledge about appointment, rights, duties and responsibilities of an auditor.
<b>CO4</b>	Obtain the knowledge of Internal check, Internal control and Internal audit.
<b>CO5</b>	Identify the steps needed to prepare an audit report.

**UNITI: 15 Hours**

Audit - Meaning and Definition - Objectives – Types: According to organisational structure of a business - Statutory, Private, Government and internal -Advantages-Auditing Vs Investigation-Audit Programme-Audit Notes -Audit Files-Working Papers.

**UNITII: 15 Hours**

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

**UNITIII: 15 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.

**UNITIV: 15 Hours**

Vouching–Meaning, Definition, and Importance–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.

**UNITY: 15 Hours**

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

**TEXTBOOK:**

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



Unit	Book & Author Name	Page No.
I	Auditing – T.R.Sharma (2018)	1 to 3, 11,21, 22, 38, 41, 42, 44
II	Auditing – T.R.Sharma (2018)	9, 123 to 128
	Auditing Principles & Problems - T.R.Sharma (2015)	198 – 202
III	Auditing – T.R.Sharma (2018)	26, 50 to 66 <a href="https://www.brainkart.com/article/Differences-between-Internal-Check-and-Internal-Control_37588/">https://www.brainkart.com/article/Differences-between-Internal-Check-and-Internal-Control_37588/</a>
IV	Auditing – T.R.Sharma (2018)	70, 71, 94, 100, 112, 114, 116, 129
V	Auditing – T.R.Sharma (2018)	206 to 211

### REFERENCE BOOKS:

1. B.N.Tandon-Practical Auditing, S.Chand Publishing(2010).
2. RavinderKumarandVirendarSharma–AuditingPrinciplesandPractice,PrenticeHallIndia (2015).

### e-RESOURCES:

1. <https://www.studocu.com/in/document/bangalore-university/principles-and-practice-of-auditing/auditing-notes-for-students-of-bcom-6th-sem/17886729>
2. <https://testbook.com/learn/accountancy-auditing/>
3. [https://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)

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### Elective – I(b) - ORGANISATIONAL BEHAVIOUR

<b>Course Title: Organizational Behaviour</b>	<b>Total Hours : 75 Hours</b>
<b>Course Code: U24CME32</b>	<b>Total Credits : 4</b>

### COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Gain understanding on the meaning, functions and types of organisational behaviour.
CO2	Understand the theories relating to organisational behaviour.
CO3	Gain understanding on the discipline of contributing to organisational behaviour.
CO4	Understanding the motivational theories of organisational behaviour.
CO5	Gain understanding on organisational concepts.



**UNIT– I**

**15 Hours**

Organisation: Definition, Process of Organisation, Importance, Principles of organization, Organisation Structure, Organisation Chart: Merits and Demerits, Formal and Informal Organisation.

**UNIT– II**

**15 Hours**

Theories of Organisation: Classical Theory, Neo-Classical Theory, Modern Theory, Types of Organisation: Line, Line and Staff, Functional, Committee, Project and Matrix – Advantages and Drawbacks of different types of organization.

**UNIT– III**

**15 Hours**

Organisational Behaviour: Definition, Nature, Objectives, Elements, Importance and disciplines contributing to Organisational Behaviour – Hawthorne Experiments – Important concepts of Organisational Behaviour – Organisational Behaviour models and comparison.

**UNIT– IV**

**15 Hours**

Motivation: Definition, Nature and Characteristics of Motivation, Importance of Motivation, Process of Motivation, Theories of motivation: Maslow's Need Hierarchy Theory, McGregor's X and Y Theories, Herzberg's Two Factor Theory, McClelland's Need Theory.

**UNIT– V**

**15 Hours**

Organisational conflicts – Meaning - Definition – Stages of conflicts – Conflict between individuals – Conflict between groups – Conflict outcomes – Resolution of Conflicts.

**TEXTBOOK:**

1. Dr.J.Jayasankar, Organisational Behaviour, Margham Publications, Chennai – 600017 (2016).

Unit	Book & Author Name	Page No.
I	Dr.J.Jayasankar, Organisational Behaviour	1.1 – 1.8
II		1.9 – 1.21
III		5.1 – 5.13
IV		11.1 – 11.15
V		25.1 – 25.12

**REFERENCE BOOKS:**

1. K.Aswhathappa, Organisational Behaviour, Himalaya Publishing House, 2016.
2. L.M.Prasad, Organisational Behaviour, Sultan Chand & Sons.





**e-RESOURCES:**

1. <https://www.yourarticlelibrary.com/organization/formal-and-informal-organization-features-advantages-and-disadvantages/8654>
2. <https://smallbusiness.chron.com/formal-vs-flexible-business-structures-33491.html>
3. <https://keydifferences.com/difference-between-formal-and-informal-organization.html>
4. <https://www.lnpjpitchapra.in/wp-content/uploads/2020/04/CHAPTER-5-CONCEPT-OF-ORGANISATION-THEORY.pdf>
5. <https://www.slideshare.net/DrLakshmiNarasimhaMu/organization-structure-239140416>
6. <https://www.economicdiscussion.net/management/organisational-behaviour/31869>
7. [https://www.researchgate.net/publication/330409514\\_UNIT\\_1\\_ORGANISATIONAL\\_BEHAVIOUR](https://www.researchgate.net/publication/330409514_UNIT_1_ORGANISATIONAL_BEHAVIOUR)
8. <https://www.preservearticles.com/management/organisational-behaviour/organisational-behaviour/31502>
9. <https://researchleap.com/theories-motivation-application-organizations-risk-analysis/>
10. <https://www.knowledgehut.com/tutorials/project-management/motivation-theories>
11. <https://www.yourarticlelibrary.com/leadership/leadership-meaning-characteristics-and-functions/53325>
12. <https://www.simplilearn.com/top-leadership-theories-every-manager-should-know-article>

**PRACTICAL BANKING**

<b>Course Title: Practical Banking</b>	<b>Total Hours : 30</b>
<b>Course Code: U24CMS31</b>	<b>Total Credits : 1</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the basic functions of bank.
<b>CO2</b>	Know the different types of accounts and its opening procedure.
<b>CO3</b>	Understand the various loans and Advances, Documentation and Clearance and have an understanding on filling up of loan forms.
<b>CO4</b>	Know Banking technology using digital mode.
<b>CO5</b>	Gain Knowledge on cheque clearing process.



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**UNIT I**

**6 Hours**

Banking – Meaning, Definition and Types of Banks – Commercial banks – NABARD – Regional Rural Banks.

**UNIT II**

**6 Hours**

Deposit Accounts – Types – Special Features – Formalities – KYC – Account Opening form – Special Request Forms.

**UNIT III**

**6 Hours**

Loans and Advances – Types – Special Features – Formalities – Documentation – CIBIL - Loan Application Form.

**UNIT IV**

**6 Hours**

Banking Technology – Net Banking – Mobile Banking – NEFT – RTGS – IMPS.

**UNIT V**

**6 Hours**

CTS - Clearing System – Credit Process – Payment Gateway – Digital payment.

**TEXT BOOK:**

1. E.Gordon&K.Natarajan, Banking Theory law and Practice, Himalaya Publishing House (2016)

Unit	Book & Author Name	Page No.
I	E.Gordon&K.Natarajan, Banking Theory law and Practice	268 – 283
II		28 – 46
III		167 – 174
IV		475 – 494
V		Lecture Material

**REFERENCE BOOKS:**

1. Banking theory Law and Practice - K.P.M Sundharam&P.N.Varshney
2. Practical Banking Advances – H.L.Bedi

**e-RESOURCES:**

1. <https://www.paisabazaar.com/banking/>
2. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwj18p6nx4L7AhWkA7cAHUo7A5wQFnoECA8QAQ&url=http%3A%2F%2Fsbic.co.in%2Fdocuments%2F16012%2F1557541%2F121120-Account%2BOpening%2BForm%2Bfor%2BIndividuals.pdf%2Fdca1685-52a5->



3eb3-5b14-9ece820b188a%3Ft%3D1605181536320&usg=

AOvVaw2Ih4RNWMMi5g3D1qI0GQ5u

3. <https://cleartax.in/s/loans>
4. <https://www.indiatoday.in/information/story/different-types-of-money-transfer-neft-rtgs-imps-and-more-1464289-2019-02-25>
5. <https://www.paisabazaar.com/banking/difference-between-neft-rtgs-imps/>
6. [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjA3aKuyIL7AhUTVHwKHanvBasQFnoECBkQAQ&url=https%3A%2F%2Frbidocs.rbi.org.in%2Fdocs%2FPublications%2FPDFs%2FCBCH110612.PDF&usg=AOvVaw2\\_9ZLk2TFhkyNLis-hrui2](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjA3aKuyIL7AhUTVHwKHanvBasQFnoECBkQAQ&url=https%3A%2F%2Frbidocs.rbi.org.in%2Fdocs%2FPublications%2FPDFs%2FCBCH110612.PDF&usg=AOvVaw2_9ZLk2TFhkyNLis-hrui2)

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### SEMESTER - IV

#### PARTNERSHIP ACCOUNTING

<b>Course Title: Partnership Accounting</b>	<b>Total Hours : 75</b>
<b>Course Code: U24CMC41</b>	<b>Total Credits : 5</b>

**80% PROBLEM**

**20% THEORY**

#### COURSE OUTCOMES:

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the basic concepts of partnership accounting.
<b>CO2</b>	Understand the accounting procedure for admission of partners.
<b>CO3</b>	Gain knowledge on accounting procedure for retirement and death of partners.
<b>CO4</b>	Understand the accounting treatment for dissolution of firm.
<b>CO5</b>	Understand the methods of piecemeal distribution of cash.

#### UNIT I

**15 Hours**

Partnership Fundamentals: Definition of partnership – Partnership deed – Interest on capital – Interest on drawings – Partner's salary or commission – Interest on partner's loan – Profit and loss appropriation account – Capital accounts of partners – Fixed capital method – Fluctuating capital method.

#### UNIT II

**15 Hours**

Admission of a Partner: Introduction – Calculation of New profit sharing Ratio and sacrificing Ratio – Adjustment Regarding Goodwill of the firm (IAS-10) – Methods of



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valuation of Goodwill – Revaluation of Assets & Liabilities – Memorandum Revaluation Account – Accumulated profits and Losses – Adjustment of capitals.

**UNIT III**

**15 Hours**

Retirement and Death of a Partner: Retirement of a Partner – Profit sharing ratio – Gaining ratio – Distinction between sacrificing Ratio and Gaining Ratio – Treatment of Goodwill on retirement– Adjustment of capital after retirement.

Death of a partner – Mode of payment – Ascertainment of Deceased Partner's share.

**UNIT IV**

**15 Hours**

Dissolution of a Firm: Meaning of dissolution – Modes of dissolution – Settlement of Accounts – Accounting treatment.

**UNIT V**

**15 Hours**

Insolvency of a partner and Piecemeal distribution: Insolvency of a partner (One partner insolvency only) – Garner Vs. Murray– Application of Garner Vs. Murray rule in India – Piecemeal distribution – Proportionate capital Method – Maximum loss method.

**TEXT BOOK:**

1. T.S.Reddy&Murthy,“**ADVANCEDACCOUNTING**”,MarghamPublication,Chennai.

Unit	Book & Author Name	Page No.
I	T.S.Reddy & Murthy,“ <b>ADVANCED ACCOUNTING</b> ”,MarghamPublication	32.1 to 32.15
II		34.1, 34.2, 34.13 to 34.34, 34.38 to 34.41
III		35.1 to 35.34, 35.37 to 35.59
IV		36.1 to 36.21
V		36.22 to 36.32, 36.36 to 36.49

**REFERENCE BOOKS:**

1. Advanced accountancy – R.L.Gupta&Radhaswamy .
2. Advanced accounts – S.P.Jain&K.L.Narang ,Kalyani Publishers .
3. M.A. Arulanandam& K.S. Raman, “*Advanced Accountancy*” Vol.I, Himalaya Publishing House, Mumbai.

**e-RESOURCES:**

1. <https://www.youtube.com/watch?v=69yMm8NLUlo>
2. <https://www.youtube.com/watch?v=kKKfRJVTZt4>
3. <https://www.youtube.com/watch?v=enrTniZKx4s>
4. [https://www.youtube.com/watch?v=TsY0y\\_Z9Urs](https://www.youtube.com/watch?v=TsY0y_Z9Urs)
5. [https://www.youtube.com/watch?v=\\_S0QHx\\_dA0I](https://www.youtube.com/watch?v=_S0QHx_dA0I)
6. [https://www.youtube.com/watch?v=\\_DSaK8Xuij8](https://www.youtube.com/watch?v=_DSaK8Xuij8)



7. <https://www.youtube.com/watch?v=Rt2Cna0SOtU>
8. <https://www.youtube.com/watch?v=Rt2Cna0SOtU>

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### **CORPORATE MANAGEMENT**

<b>Course Title: Corporate Management</b>	<b>Total Hours : 45</b>
<b>Course Code: U24CMC42</b>	<b>Total Credits : 2</b>

#### **COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the characteristics and classification of companies.
<b>CO2</b>	Understand the procedure for formation and incorporation of companies.
<b>CO3</b>	Gain knowledge about the documents to be maintained in the company and its contents.
<b>CO4</b>	Understand the structure of corporate management and the procedure for appointment and removal of directors.
<b>CO5</b>	Attain knowledge on different kinds of corporate meetings.

#### **UNIT I**

**9 Hours**

Company – Meaning, Definition, Characteristics, Kinds of Companies: on the basis of Incorporation, Liability, Number of Members, Control, Ownership and Other Types.

#### **UNIT II**

**9 Hours**

Formation and Incorporation of Companies – Promotion: Promoters - Meaning, Functions; Incorporation: Documents to be submitted for Registration, Capital Subscription, and Commencement of Business.

#### **UNIT III**

**9 Hours**

Documents of Company -Memorandum of Association: Meaning and Contents. Articles of Association: Meaning and Contents. Distinction between Memorandum and Articles of Association.

#### **UNIT IV**

**9 Hours**

Corporate Management - Structure of Corporate Management - Board of Directors – Appointment – Qualification – Duties and Powers.

#### **UNIT V**

**9 Hours**

Corporate Meetings–Kinds of Corporate Meetings – Notice– Quorum- Agenda - Motions – Proxies.



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Virudhunagar – 626 001.

**TEXT BOOKS:**

1. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand & Sons, 2016.
2. J.Santhi: Company Law and Secretarial Practice, Margham Publications, 2018.

Unit	Book & Author Name	Page No.
I	N.D. Kapoor : Company Law and Secretarial Practice, Sultan Chand & Sons, 2014	1-3, 11-16
II	J.Santhi: Company Law and Secretarial Practice, Margham Publications, 2018	5.1 - 5.13
III	N.D. Kapoor : Company Law and Secretarial Practice, Sultan Chand & Sons, 2014	44-51, 53-55, 57-60, 65-68
IV	J.Santhi: Company Law and Secretarial Practice, Margham Publications, 2018	13.1-13.17, 13.19, 13.28-13.34
V	J.Santhi: Company Law and Secretarial Practice, Margham Publications, 2018	15.1-15.7,16.1-16.2,17.1-7.2, 18.1-18.2,18.5-18.6, 16.8, 19.2-19.3, 19.5-19.6, 19.9, 19.11-19.12, 19.13-19.19

**REFERENCE BOOKS:**

1. P.P.S.Gogna: Text book of Company Law, S.Chand Publishers, 2016.
2. M.C.Kuchhal: Modern Indian Company Law, Excell Books, 2015

**e –RESOURCES:**

1. <https://www.mca.gov.in/MinistryV2/classification+and+registration+of+companies.html>
2. <https://www.economicdiscussion.net/company/company-formation/company-formation-in-india/32479>
3. <https://www.businessmanagementideas.com/company-management/3-important-documents-of-company/8968>
4. <https://accountlearning.com/roles-duties-responsibilities-of-board-of-directors/>
5. <https://mnccconsulting.co.ke/the-types-and-purpose-of-company-meetings/>

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**BUSINESS MATHEMATICS**

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

**Sub.Code: U24CMA41**

**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.

**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).
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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**INTERVIEW SKILLS**

<b>Course Title: Interview Skills</b>	<b>Total Hours : 30</b>
<b>Course Code: U24CMS41</b>	<b>Total Credits : 1</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Knowledge on drafting the application letters for job.
<b>CO2</b>	Understand the use of functional and chronological resume.
<b>CO3</b>	Able to handle different types of interview.
<b>CO4</b>	Develop thinking ability and skills to face group discussions.
<b>CO5</b>	Understand the different steps in joining formalities.





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**UNIT I**

**6 Hours**

Job Applications: Job Application Letters - Opening - Body - Closing - Letter Writing Tips.

**UNIT II**

**6 Hours**

Curriculum Vitae: Bio-data and Curriculum Vitae - purpose of curriculum vitae.  
Resume: Designing a resume - Resume Design - Resume Length - Parts of the resume - Resume styles - Guidelines to write a persuasive resume.

**UNIT III**

**6 Hours**

Job Interview: Characteristics of Job interview, Alternate interview formats - Types of job interview - Planning for a job interview - Understanding interview questions - Handling interview questions - Interview strategies.

**UNIT IV**

**6 Hours**

Group Discussion: Introduction - Employer requirements on GD - Strategies - Exchanging Opinions - Agreeing and Disagreeing - Exchanging suggestions and problems.

**UNIT V**

**6 Hours**

Job offers - Reference check - Medical fitness - Job agreement - Joining formalities.

**TEXT BOOK:**

1. M.Ashraf Rizvi, Resumes and Interviews The Art of Winning, Tata McGraw Hill Education Private Ltd, Second Reprint 2010

Unit	Book & Author Name	Page No.
I		53 – 73
II	M.Ashraf Rizvi, Resumes and Interviews The Art of Winning, Tata McGraw Hill Education Private Ltd, Second Reprint 2010	8 – 100, 102 - 118
III		138 – 169
IV		172 – 201
V		Website Reference

**REFERENCE BOOKS:**

1. Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.
2. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills : A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M.Complex, Chatiram Bus Stand, Tiruchirappalli- 620 002.





**e- RESOURCES:**

1. <https://www.smartrecruiters.com/resources/glossary/job-offer-letter-template/>
2. <https://www.hrhelpboard.com/contract-letters/reference-check-letter.htm>
3. <https://www.bestsampleresume.com/letters/agreement-letter-between-employee-and-employer.html>
4. <https://signaturely.com/contracts/employment-contract-agreement-template/>
5. <http://hrguideforu.blogspot.com/2015/04/joining-formalities-in-companies.html>
6. <https://caknowledge.com/job-letter-format/>
7. <https://www.getmyuni.com/articles/what-is-an-interview>
8. <https://www.fip.org/files/ypg/Guides/YPG+Guide+to+Writing+a+CV.pdf>
9. <https://www.uwec.edu/files/1526/Cover-Letter-and-Resume-Guide.pdf>
10. <https://www.javatpoint.com/group-discussion>

**LAB: OFFICE DATA PROCESSING SKILLS**

<b>Course Title: Lab: Office Data Processing Skills</b>	<b>Total Hours : 30</b>
<b>Course Code: U24CMSP41</b>	<b>Total Credits : 1</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Able to create professional looking documents using word.
<b>CO2</b>	Able to familiar with some office functions including mail merge.
<b>CO3</b>	Analyze, manage and present data (using formulas) in excel.
<b>CO4</b>	Experiment the various themes in power point presentations.
<b>CO5</b>	Acquire skills for development and presentation of power point report.

**Lab Practical List:**

1. Design an Invoice using table.
2. Create a Word document to prepare a Resume.
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.
8. Design a slideshow presentation to display an advertisement.
9. Design a slideshow presentation to introduce a course in your college.
10. Create a chart showing the product price comparison for various periods.