



**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 2022 AND AFTER)**

**III 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
V	Core 12	<b>Corporate Accounting</b>	6	5	25+75=100			√		√				√	√	√	<b>U24CMC51</b>	<b>5 % Change</b>
	Core 13	Financial Markets and Services	5	4	25+75=100			√						√	√	√	U3CMC52/ <b>U24CMC52</b>	No Change
	Core 14	Business Environment	5	4	25+75=100			√						√	√	√	U3CMC53/ <b>U24CMC53</b>	No Change
	Core 15	<b>Business Legislation</b>	5	4	25+75=100			√		√				√	√	√	<b>U24CMC54</b>	<b>Title Change</b>
	Elective – II	<b>Income Tax</b>	5	4	25+75=100			√		√				√	√	√	<b>U24CME51</b>	<b>5 % Change</b>
	NME	Business Accounting	2	2	25+75=100			√		√				√	√	√	U2CMN51/ <b>U24CMN51</b>	No Change
	SBS - IV	<b>Employability Skills</b>	2	1	25+75=100												<b>U24PS51</b>	<b>50% change</b>
<b>Total</b>			<b>30</b>	<b>24</b>														
<b>Internship Programme (Extra Credit)</b>			<b>60</b>	<b>2</b>													<b>U24IP51</b>	<b>New</b>
VI	Core 16	Management Accounting	6	5	25+75=100			√						√	√	√	U3CMC61/ <b>U24CMC61</b>	No Change
	Core 17	<b>Enterprise Promotion</b>	6	4	25+75=100				√	√				√	√	√	<b>U24CMC62</b>	<b>New</b>
	Core 18	Special Accounts	6	4	25+75=100			√		√				√	√	√	U3CMC63/	No Change



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

																		<b>U24CMC63</b>	
Elective III	<b>Financial Management</b>	6	4	25+75=100			√						√	√	√			<b>U24CME61</b>	<b>15 % Change</b>
SBS – V Project	Project	2	2	100+0=100			√							√	√			U1CM6PR/ <b>U24CM6PR</b>	No Change
SBS – VI LAB:	<b>LAB: Business Accounting Software</b>	2	1	40+60=100			√		√				√	√	√			U3CMS6P/ <b>U24CMSP61</b>	No Change
NME	Principles of Marketing	2	2	25+75=100				√					√	√	√			<b>U24CMN61</b>	Text Book Change
<b>Total</b>		<b>30</b>	<b>22</b>																



**SEMESTER V**

**CORPORATE ACCOUNTING**

<b>Course Title: Corporate Accounting</b>	<b>Total Hours : 90</b>
<b>Course Code: U24CMC51</b>	<b>Total Credits : 5</b>

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

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the accounting procedure for Issue of Equity shares.
<b>CO2</b>	Gain accounting skills in the preparation of Final Accounts of Companies.
<b>CO3</b>	Describe the accounting practices for Amalgamation and Absorption of Companies.
<b>CO4</b>	Ascertain the pre and post incorporation profits
<b>CO5</b>	Examine the Liquidators Final Statement of Account

**UNIT-1**

**(18-hours)**

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

**UNIT-2**

**(18-hours)**

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

**UNIT-3**

**(18-hours)**

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

**UNIT-4**

**(18-hours)**

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

**UNIT-5**

**(18-hours)**

Amalgamation – Meaning and Types. Amalgamation in the nature of merger, Amalgamation in nature of purchase – Alteration of share Capital (Simple problems only)

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

1. T.S. Reddy &A. Murthy, “Corporate Accounting”, Margham Publications, 2018.



Unit	Book & Author Name	Page No.
I	T.S. Reddy &A. Murthy, “Corporate Accounting”, Margham Publications	1.1 – 1.125
II		3.1 – 3.82 4.12 – 4.51
III		7.33 – 7.102 6.6 – 6.53
IV		11.29 – 11.43
V		10.28 - 10.91

### REFERENCE BOOKS:

1. R.L. Gupta &M.Radhasamy – Corporate Accounting, Sultan Chand & Sons(2021).
2. S.P. Jain &Narang- Corporate Accounting, Kalyani Publishers.(2019)

### e – Resources:

1. <https://www.toppr.com/guides/principles-and-practices-of-accounting/issue-forfeiture-reissue-of-shares/issue-of-shares-at-discount/>
2. <https://www.accountingnotes.net/debentures/redemption-of-debentures-with-illustrations/8403>
3. [extension://efaidnbmnnnibpcajpcglclefindmkaj/https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf](https://efaidnbmnnnibpcajpcglclefindmkaj/https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf)
4. <https://www.accountingnotes.net/liquidation/liquidators-final-statement-of-account/9609>
5. <https://www.wallstreetmojo.com/what-is-amalgamation/>

---

### FINANCIAL MARKETS AND SERVICES

<b>Course Title: Financial Markets and Services</b>	<b>Total Hours : 75</b>
<b>Course Code: U3CMC52/ U24CMC52</b>	<b>Total Credits : 4</b>

### COURSE OUTCOMES:

Cos	CO STATEMENT
<b>CO1</b>	Understand the Financial concept and functions of financial markets
<b>CO2</b>	Gain knowledge on money market and capital market operations.
<b>CO3</b>	Obtain knowledge on merchant banking.
<b>CO4</b>	To know the concepts on Factoring and Forfeiting
<b>CO5</b>	To understand Mutual Funds and its classifications.



**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. Financial Markets and Services – Gordon and Natarajan, Himalaya Publishing House Pvt.Ltd., Eleventh Revised Edition 2018, Reprint 2019

<b>Units</b>	<b>Book and Author</b>	<b>Page Numbers</b>
Unit I	Financail Markets and Services, E.Gordon , K.Natarajan, Himalaya Publishing House, Revised Edition 2018, Reprint 2019	3 to 28
Unit II	Financail Markets and Services, E.Gordon , K.Natarajan, Himalaya Publishing House, Revised Edition 2018, Reprint 2019	29 to 53
Unit III	Financail Markets and Services, E.Gordon , K.Natarajan, Himalaya Publishing House, Revised Edition 2018, Reprint 2019	65 to 74 ,94 to 114 , 132 to 136
Unit IV	Financail Markets and Services, E.Gordon , K.Natarajan, Himalaya Publishing House, Revised Edition 2018, Reprint 2019	239 to 250, 328 to 336
Unit V	Financail Markets and Services, E.Gordon , K.Natarajan, Himalaya Publishing House, Revised Edition 2018, Reprint 2019	296 to 310



**Reference Books:**

1. Indian Financial System – P.N. Varshney & D.K. Mittal
2. Financial Institutions and Markets – L.M. Bhole
3. Management for Indian Financial Institutions – R.M. Srivastava
4. The Indian Financial System – Vasant Desai

**e-Resources:**

1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf)
2. <https://www.himpub.com/documents/Chapter1321.pdf>
3. [https://www.researchgate.net/publication/207258374\\_Depository\\_Receipts\\_Concept\\_Evolution\\_and\\_Recent\\_Trends](https://www.researchgate.net/publication/207258374_Depository_Receipts_Concept_Evolution_and_Recent_Trends)
4. [https://www.researchgate.net/publication/367960866\\_FINANCIAL\\_MARKETS\\_AND\\_SERVICES](https://www.researchgate.net/publication/367960866_FINANCIAL_MARKETS_AND_SERVICES)

---

**BUSINESS ENVIRONMENT**

<b>Course Title: Business Environment</b>	<b>Total Hours : 75</b>
<b>Course Code: U3CMC53/ U24CMC53</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand about environmental analysis
<b>CO2</b>	Gain knowledge on the components of business environment
<b>CO3</b>	Acquire knowledge on Economic, Social and Cultural environment
<b>CO4</b>	Understand the legal and political factors affecting business
<b>CO5</b>	Gain knowledge on elements of technological environment

**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



# VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

Virudhunagar – 626 001.

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 BOOK:

1. K.Aswhathappa : Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2011
2. Francis Cherunilam : Business Environment Text & Cases, Himalaya Publishing House, Mumbai, 2011
3. C.D.Balaji: Business Environment, Margham Publications, Chennai, 2017

Unit	Book & Author Name	Page No.
I	K.Aswhathappa : Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2011	4 – 8, 16 – 25
II	C.D.Balaji: Business Environment, Margham Publications, Chennai, 2017	2.1, 2.2, 2.5-2.16
III	Francis Cherunilam : Business Environment Text & Cases, Himalaya Publishing House, Mumbai, 2006	79-83, 91,92,146,147,167, 168, 174-176
IV	J.C.D.Balaji: Business Environment, Margham Publications, Chennai, 2017	23.1-23.5, 24.1-24.4
V	J.Francis Cherunilam : Business Environment Text & Cases, Himalaya Publishing House, Mumbai, 2011	107 - 127

### 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.questionpro.com/blog/environmental-analysis/>
2. <https://www.vedantu.com/commerce/business-environment>
3. <https://study.com/academy/lesson/what-is-the-economic-environment-in-businessdefinition-importance-factors.html>
4. <https://bbs.binus.ac.id/ibm/2018/04/the-political-and-legal-environments-facingbusiness/>



5. <http://businessofaccounting.blogspot.com/2010/03/elements-of-technological-environment.html>

**BUSINESS LEGISLATION**

<b>Course Title: Business Legislation</b>	<b>Total Hours : 75</b>
<b>Course Code: U24CMC54</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Identify the fundamental legal principles behind contractual agreements.
<b>CO2</b>	Gain knowledge on various provisions of the business law.
<b>CO3</b>	Acquire capacity to understand the implication of business law in practice.
<b>CO4</b>	Identify the elements of sale of goods
<b>CO5</b>	Acquire the knowledge on the legal provisions relating to Consumer protection act and competition act

**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.



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

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

Unit I	Elements of Mercantile Law–N.D.Kapoor	6 to 47
Unit II		106 to 149
Unit III		175 to 185
Unit IV		222 to 270
Unit V		554 to 569

**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.

**e-RESOURCES:**

- 1) <https://lawbhoomi.com/law-of-contracts-notes-study-materials-and-case-laws/>
- 2) <https://dnpgcollegemeerut.ac.in/contentpdf/8.%20PERFORMANCE%20OF%20CONTRACT.pdf>
- 3) <https://testbook.com/ugc-net-commerce/contract-of-bailment-and-pledge#:~:text=Section%20148%20of%20the%20Indian,is%20called%20a%20'Bailor'.>
- 4) <https://rayatlaw.ac.in/public/uploads/study-material-5231.pdf>
- 5) [http://tumkuruniversity.ac.in/oc\\_ug/comm/orgnisation%20behaviour.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/orgnisation%20behaviour.pdf)
- 6) <https://byjus.com/free-ias-prep/competition-act-2002-india/>

**INCOME TAX**

<b>Course Title: Income Tax</b>	<b>Total Hours : 75</b>
<b>Course Code: U24CME51</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the basic terms of Income Tax Act and determine the residential status of different persons and know the exempted incomes.
<b>CO2</b>	Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
<b>CO3</b>	Compute income under the head 'Profits and gains of business or profession' and Depreciation under Income Tax Act.
<b>CO4</b>	Develop the ability to compute income under the head 'Capital gains' and 'Income from other sources'.
<b>CO5</b>	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed for Individual and HUF under the Income Tax Act.



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

**UNIT – 1** **(15-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** **(15-hours)**

Income from Salary - meaning – Allowances - Taxable, Special and Exempted - Perquisites - Accommodation, Motor car and Leave Travel Allowance – Profit in lieu of salary (Gratuity and Leave Salary) - Deductions U/S 16.

Income from House property – GAV, NAV – Deductions U/S 24 - Interest on loan - Computation of income from Self Occupied and Let Out Properties.

**UNIT – 3** **(15-hours)**

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

**UNIT – 4** **(15-hours)**

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

**UNIT – 5** **(15-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

**BUSINESS ACCOUNTING - NME**

<b>Course Title: Business Accounting</b>	<b>Total Hours : 30</b>
<b>Course Code: U2CMN51/ U24CMN51</b>	<b>Total Credits : 2</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand basic principles of book-keeping.
<b>CO2</b>	Gain knowledge on the preparation of journal.
<b>CO3</b>	Acquire capacity to prepare subsidiary books and final accounts.
<b>CO4</b>	Gain knowledge on the preparation of ledger and trial balance.
<b>CO5</b>	Gain knowledge on the preparation of final accounts with simple adjustments.



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

**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, Purchasereturn and Sales return 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 and depreciation.

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

**Text Books:**

1. Advanced Accountancy – T.S. Reddy and A. Murthy, Margam Publications, Chennai

UNIT	Book Name	Page Number
Unit I	Advanced Accountancy – T.S. Reddy and A. Murthy	1.1 – 1.14 3.1 – 3.3
Unit II		3.3 – 3.7, 3.22-3.39
Unit III		3.11 - 3.17, 3.55-3.67
Unit IV		3.8 – 3.11 3.40-3.54, 4.1 - 4.24
Unit V		12, 12.4 – 12.8, 12.11 – 12.13, 12.17, 12.18, 12.61-12.64

**REFERENCE BOOKS:**

1. Financial accounting – R.S.N. Pillai & Bagawathi
2. Advanced accounts – M.C. Shukla and T.S. Grewal
3. Principles and practice of accounting – R.L. Gupta and V.K. Gupta

**e-RESOURCES:**

1. <https://razorpay.com/blog/business-banking/double-entry-system>
2. <https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/>
3. <https://www.iedunote.com/cash-book>
4. <https://www.vedantu.com/commerce/final-accounts>



**EMPLOYABILITY SKILLS**

<b>Course Title : Employability Skills</b>	<b>Total Hours : 30 Hours</b>
<b>Course Code : U24PS51</b>	<b>Total Credits : 1</b>

**COURSE OUTCOMES:**

**On completing this course, students can/are able to**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1:</b>	enhance their skills in solving quantitative aptitude problems
<b>CO2:</b>	expertise themselves in solving verbal and non-verbal reasoning problems.
<b>CO3:</b>	prepare for various public and private sector exams and placement drives.
<b>CO4:</b>	interpret the concepts of LOGICAL REASONING Skills.
<b>CO5:</b>	analyze the problems logically and approach the problems in a different manner

**Unit I: Quantitative Aptitude – I** **6 Hours**

H.C.F. and L.C.M. of Numbers - Average - Percentage - Profit and Loss - Ratio and Proportion - Time and Work - Time and Distance - Train Speed.

**Unit II: Quantitative Aptitude – II** **6 Hours**

Area related problems - Problems on Ages - Boat and Stream - Simple Interest - Compound Interest – True discount – Calendar – Clocks - Data Interpretation - Bar Graphs - Pie Chart.

**Unit III: Verbal Reasoning – I** **6 Hours**

Analogy - Classification – Series - Coding & Decoding - Coded inequality - Blood relations - Direction sense test.

**Unit IV: Verbal Reasoning – II** **6 Hours**

Number Test - Ranking and Time Sequence Test - Seating arrangements - Alphabet Test - Logical Venn Diagram.

**Unit V: General Knowledge** **6 Hours**

Abbreviations & Acronyms - Famous Personalities - Important Days (National & International) - Capital Cities and Currencies – Current affairs - Sports – RBI & Banking Terms – Basics of Computers and Internet.

**Reference Books:**

1. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations, S Chand Publishing company; Revised edition (21 February 2017).



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

2. R.S.Agarwal, A modern approach to logical reasoning, S Chand Publishing company; August 2022.
3. R.S.Agarwal, A Modern Approach To Verbal Reasoning (Old Edition), S Chand Publishing company.
4. R.S.Agarwal, Advanced objective general knowledge revised edition, S Chand Publishing company, 2017.

**e-Resources:**

1. <https://www.cuemath.com/numbers/hcf-and-lcm/>
2. <https://www.geeksforgeeks.org/speed-time-distance-formula-and-aptitude-questions/>
3. <chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://cdn1.byjus.com/wp-content/uploads/2020/06/Boat-Stream-Sample-Questions.pdf>
4. <https://www.hitbullseye.com/Simple-Interest-and-Compound-Interest.php>
5. <chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://examsdaily.in/wp-content/uploads/2018/09/br.pdf>
6. <https://testbook.com/objective-questions/mcq-on-direction-and-distance--5eea6a0e39140f30f369e42a>
7. <https://unacademy.com/content/cat/study-material/data-interpretation-and-logical-reasoning/ranking-and-time-sequence/>
8. <https://www.toppr.com/guides/computer-aptitude-and-knowledge/basics-of-computers/basic-computer-terminology/>

---

**SEMESTER - VI**

**MANAGEMENT ACCOUNTING**

<b>Course Title: Management Accounting</b>	<b>Total Hours : 90</b>
<b>Course Code: U3CMC61/ U24CMC61</b>	<b>Total Credits : 5</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the basic concepts, tools and techniques of management accounting.
<b>CO2</b>	To enable the students to get knowledge about the various ratio analysis tools
<b>CO3</b>	Gain knowledge on concepts of marginal costing
<b>CO4</b>	To know the techniques for the preparation of cash flow statement



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

**CO5** Get clear knowledge about the preparation of various types of budgets.

**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 – T.S. Reddy & Y. Hari Prasad Reddy

Unit	Book & Author Name	Page no.
1	Management Accounting – T.S. Reddy & Y. Hari Prasad Reddy	1.1 to 1.16
2		3.1 to 3.92 : 3.99 to 3.141
3		5.1 to 5.41; 5.90 to 5.106 ;5.141 to 5.153
4		6.1 to 6.25; 6.28 to 4.48; 6.95 -6.119
5		7.1 to 7.14; 7.21 to 7.48; 7.56-7.94

**Reference Books:**

1. Management Accounting – M.Y. Khan and P.K. Jain
2. Management Accounting – S.N. Maheswari
3. Management Accounting – R.S.N. Pillai & Bhavathi



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

**E- Resources:**

1. <https://us.aicpa.org/interestareas/accountingeducation/resources/classroommaterials/management>
2. [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)
3. <https://www.indoreindira.com/UG/images/BBA/BBA%20IV%20Sem/Management%20Accounting.pdf>
4. <https://us.aicpa.org/interestareas/accountingeducation/resources/classroommaterials/management>
5. [https://scholarsarchive.library.albany.edu/cgi/viewcontent.cgi?article=1000&context=accounting\\_fac\\_books](https://scholarsarchive.library.albany.edu/cgi/viewcontent.cgi?article=1000&context=accounting_fac_books)
6. [https://www.drnishikantjha.com/booksCollection/Management%20Accounting%20\(%20PDFDrive%20\)%20\(2\).pdf](https://www.drnishikantjha.com/booksCollection/Management%20Accounting%20(%20PDFDrive%20)%20(2).pdf)

**ENTERPRISE PROMOTION**

<b>Course Title: Enterprise Promotion</b>	<b>Total Hours : 90</b>
<b>Course Code: U24CMC62</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the meaning and classification of Entrepreneur
<b>CO2</b>	To know the Competencies of Entrepreneur and Entrepreneurship culture
<b>CO3</b>	Gain knowledge on starting of new business.
<b>CO4</b>	Learn the supports from the institutions and the government to start enterprises.
<b>CO5</b>	Learn the functions and assistances to encourage women entrepreneurs.

**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 –



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

implementation of enterprise building – Business and Industrial Visit.

**UNIT – 4**

**(18 Hours)**

Entrepreneurship development institutions in India: NAYE, SIPCOT, TIDCO, SISI, 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 ,N.P.Gupta- Entrepreneurial development, Sultan Chand&sons
2. Dr.S.S.Khanka, Entrepreneurial Development, S.Chand, 2018 (2019)
3. E. Gordon&Natarajan – Entrepreneurship Development,6<sup>th</sup> revised Edition,Himalaya Publishing Company

Unit	Book & Author Name	Page No.
1	Entrepreneurship Development - Dr.E.Gordon, Dr.K.Natarajan	7,22,23,27,30,46
	Entrepreneurial Development - Dr.S.S.Khanka	43
2	Entrepreneurship Development - Dr.E.Gordon, Dr.K.Natarajan	2,4,9,15,51
3	Entrepreneurial Development - P.Saravanel	104-306
4	Entrepreneurial Development - C.B.Gupta, N.P.Srinivasan	5.5-5.10
5	Entrepreneurship Development - Dr.E.Gordon, Dr.K.Natarajan	57-67

**REFERENCE BOOKS:**

1. Vasanth Desai – Entrepreneurship Development - Himalaya Publication, New Delhi.
2. Deshpande 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

**e-RESOURCES:**

1. <http://cleartax.in>
2. <http://dcmsme.gov.in>
3. <http://msme.loan scheme>



**SPECIAL ACCOUNTS**

<b>Course Title: Special Accounts</b>	<b>Total Hours : 90</b>
<b>Course Code: U3CMC63/ U24CMC63</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Critically analyse and work on holding company and Preparation of Consolidated Final Statement of Accounts.
<b>CO2</b>	Build the ability to interpret Final statements of Banking companies and Insurance comp
<b>CO3</b>	Prepare LIC final accounts and general insurance as per IRDA provisions.
<b>CO4</b>	Use Double accounting system for public utility companies.
<b>CO5</b>	Gain knowledge and understanding of the Indian Accounting Standards.

**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 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 – Margham Publication, Reprint 2023

<b>Unit</b>	<b>Book &amp; Author Name</b>	<b>Page No.</b>
I	Corporate accounting – T.S. Reddy and A. Murthy	14.01 – 14.37 14.57 – 14.58



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

II		12.01 – 12.46
III		13.01 – 13.08
		13.74 – 13.108
		13.132 – 13.133
IV		16.01 – 16.12
		16.18 – 16.30
V		18.01 – 18.05
		19.06 – 19.10

**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
4. Corporate Accounting – R.L. GUPTA- M.ADHASWAMY

-----  
**FINANCIAL MANAGEMENT**

<b>Course Title: Financial Management</b>	<b>Total Hours : 90</b>
<b>Course Code: U24CME61</b>	<b>Total Credits : 4</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Understand the basic concepts of financial management.
<b>CO2</b>	Able to determine the optimal capital structure and leverages.
<b>CO3</b>	Get clear knowledge about the preparation capital budget.
<b>CO4</b>	Understand the working capital requirements.
<b>CO5</b>	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.



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

**UNIT – IV**

**(18 Hours)**

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

Cost of Capital – Definition – Importance – Assumptions – Measurement of Specific Cost – Cost of Equity – Cost of Debt – Cost of Preference Shares – Computation of Overall Cost of Capital.

**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 BOOK:**

1. A.Murthy, "Financial Management", Margham Publications, 2017.

Unit	Page No.
I Unit	1.1 - 1.15
II Unit	6.1 - 6.3, 6.5 - 6.27, 6.38 - 6.44, 7.1 - 7.22
III Unit	3.1 - 3.16, 3.23 - 3.30, 3.56 - 3.61
IV Unit	9.1 - 9.12, 9.1 - 9.38
V Unit	8.1 - 8.32

**REFERENCE BOOKS:**

1. S.N.Maheshwari- Financial Management, Sultan Chand & Sons (2010).
2. Khan and Jain-  
Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2010).
3. Prasanna Chandra-  
Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2011).

**e – RESOURCES:**

1. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA5203.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5203.pdf)
2. <https://www.bdu.ac.in/cde/SLM/MBA/MBA%20II%20Semester/FINANCIAL%20MANAGEMENT%20BOOK.pdf>
3. [https://sde.uoc.ac.in/sites/default/files/sde\\_videos/Study\\_material\\_financial\\_mgmnt.pdf](https://sde.uoc.ac.in/sites/default/files/sde_videos/Study_material_financial_mgmnt.pdf)
4. [https://baou.edu.in/assets/pdf/PGDF\\_102\\_slm.pdf](https://baou.edu.in/assets/pdf/PGDF_102_slm.pdf)
5. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf>

**PROJECT WORK**

<b>Course Title: Project Work</b>	<b>Total Hours : 30</b>
<b>Course Code: U1CM6PR/ U24CM6PR</b>	<b>Total Credits : 2</b>

**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.
- 

**LAB: BUSINESS ACCOUNTING SOFTWARE**

<b>Course Title: Business Accounting Software</b>	<b>Total Hours : 30</b>
<b>Course Code: U3CMS6P/ U24CMSP61</b>	<b>Total Credits : 1</b>

**COURSE OUTCOMES:**

Cos	CO STATEMENT
<b>CO1</b>	Understand the basic concepts of business accounting software.
<b>CO2</b>	Know how to create company accounts.
<b>CO3</b>	Able to prepare the sales invoices with GST calculation
<b>CO4</b>	Able to prepare various types of vouchers
<b>CO5</b>	Acquire skill to generate different types of financial statements like trial balance and final accounts.

**List of Programs**

1. Create a new company with ledger creation including opening balance.



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

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.

**NME - PRINCIPLES OF MARKETING**

<b>Course Title: NME - Principles of Marketing</b>	<b>Total Hours : 30</b>
<b>Course Code: U24CMN61</b>	<b>Total Credits : 2</b>

**COURSE OUTCOMES:**

<b>Cos</b>	<b>CO STATEMENT</b>
<b>CO1</b>	Gain knowledge in the basic concepts of Marketing and Functions of marketing.
<b>CO2</b>	Understand the components of New product development.
<b>CO3</b>	Know about pricing, objectives of Pricing and pricing methods.
<b>CO4</b>	Understand the Channel of Distribution
<b>CO5</b>	Understand the concept of Sale promotion, Advertising and Personal selling

**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:-**

R.S.N.Pillai & Bagavathi, “ Modern Marketing – Principles and Practices”

Unit	Book & Author Name	Page No.
I	R.S.N.Pillai & Bagavathi, “ Modern Marketing – Principles and Practices	6,7,9,34 – 38
II		200,201,214,215, 221 – 224
III		229 – 237
IV		438, 440 – 448
V		317,321-325, 328, 356-363,373,

**e-RESOURCES:**

1. <https://tutorstips.com/functions-of-marketing-with-its-meaning-and-definition/>
  2. <https://www.pw.live/exams/commerce/functions-of-marketing/>
  3. <https://appinventiv.com/blog/new-product-development-process/>
  4. <https://www.bdc.ca/en/articles-tools/marketing-sales-export/marketing/pricing-5-common-strategies>
  5. <https://neilpatel.com/blog/distribution-channels/>
  6. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/1566-advertising.html>
-