



**GOVERNMENT ARTS COLLEGE (AUTONOMOUS),  
KARUR – 639 005.**

(Reaccredited with A Grade status by NAAC)  
(Affiliated to Bharathidasan University, Tiruchirappalli.)

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**BACHELOR OF COMMERCE**

**Programme Outcomes**

1. This programme will glow the students with a solid foundation in accounting, banking, taxation, Business Law, Insurance and a like in commerce disciplines.
2. This programme will enable the students to plan and prepare to meet the challenges and changes timely in the field of commerce disciplines.
3. Students will have competency to pursue their general and professional courses such as M.Com., MBA., CA., CMA., ACS., etc.,

**Programme Specific Outcomes**

1. This programme will endow with the man power requirements of companies in Accounting, Business Laws, Taxation, Financial analysis, Auditing and Management. Students will reveal the value based creative values in society and business.
2. These programmes will bandwidth the students by applying both qualitative and quantitative knowledge.
3. This programme will enable them to take honest decisions at domestic as well as at professional levels.
4. This programme will enable the students to make them to practice practically at what they have gained in the class room.
5. This programme will facilitate to persuade every mind of the students tirelessly to seek the truth and to face the challenges honestly through Environmental and Value based creative citizenship for regional, national and global peace and progress.

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639 005**

**B.Com., COURSE STRUCTURE UNDER CBCS SYSTEM**

(For the candidates admitted from the year 2016-17 onwards)

SEMESTER	COURSE	SUBJECT TITLE	SUBJECT CODE	INSTR. HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL	
							INT	ESE		
I	Tamil - I	Tamil – I	U16L1T1	6	3	3	25	75	100	
	English - I	English - I	U16L1E1	6	3	3	25	75	100	
	Core Course - I	Principles of Accountancy	U16CO1C1	6	5	3	25	75	100	
	Core Course - II	Principles of Management	U16CO1C2	5	4	3	25	75	100	
	First Allied Course – I	Business Organization	U16CO1A1	5	3	3	25	75	100	
	Value Education	Value Education	U16VE1	2	2	3	25	75	100	
					<b>30</b>	<b>20</b>				<b>600</b>
II	Tamil - II	Tamil – II	U16L2T2	6	3	3	25	75	100	
	English – II	English– II	U16L2E2	6	3	3	25	75	100	
	Core Course – III	Business Statistics	U16CO2C3	6	5	3	25	75	100	
	First Allied Course – II	Business Communication	U16CO2A2	5	4	3	25	75	100	
	First Allied Course – III	Marketing	U16CO2A3	5	3	3	25	75	100	
	Environmental Studies	Environmental Studies	U16ES2	2	2	3	25	75	100	
					<b>30</b>	<b>20</b>				<b>600</b>
III	Tamil - III	Tamil- III	U16L3T3	6	3	3	25	75	100	
	English – III	English - III	U16L3E3	6	3	3	25	75	100	
	Core Course – IV	Business Accounting	U16CO3C4	6	5	3	25	75	100	
	Core Course – V	Business Law	U16CO3C5	5	4	3	25	75	100	
	Second Allied Course I	Business Environment	U16CO3A1	5	3	3	25	75	100	
	Non Core Elective I	Office Management	U16CO3N1	2	2	3	25	75	100	
					<b>30</b>	<b>20</b>				<b>600</b>
IV	Tamil – IV	Tamil- IV	U16L4T4	6	3	3	25	75	100	
	English – IV	English -IV	U16L4E4	6	3	3	25	75	100	
	Core Course – VI	Cost Accounting	U16CO4C6	5	5	3	25	75	100	
	Second Allied Course II	Practical Commerce	U16CO4A2P	5	4	3	25	75	100	
	Second Allied Course III	Modern Banking	U16CO4A3	4	3	3	25	75	100	
	Skill Based Elective I	Retail Management	U16CO4S1	2	4	3	25	75	100	
	Non Core Elective II	Consumer Protection	U16CO4N2	2	2	3	25	75	100	
				<b>30</b>	<b>24</b>				<b>700</b>	
V	Core Course – VII	Financial Management	U16CO5C7	5	5	3	25	75	100	
	Core Course – VIII	Company Law & Secretarial Practice	U16CO5C8	5	4	3	25	75	100	
	Core Course – IX	Auditing	U16CO5C9	4	3	3	25	75	100	
	Core Course - X	Corporate Accounting	U16CO5C10	6	4	3	25	75	100	
	Elective Course – I	Computer Applications in Business Accounting	U16CO5E1	4	4	3	25	75	100	
	Skill Based Elective II	Principles of Insurance	U16CO5S2	2	4	3	25	75	100	
	Skill Based Elective III	Export Documentation	U16CO5S3	2	4	3	25	75	100	
	Soft Skills Development	Soft Skills Development	U16SSD3	2	2	3	25	75	100	
				<b>30</b>	<b>30</b>				<b>800</b>	
VI	Core Course – XI	Management Accounting	U16CO6C11	6	5	3	25	75	100	
	Core Course – XII	Tally 9.0 - Practical	U16CO6C12P	6	5	3	25	75	100	
	Core Course – XIII	Financial Services	U16CO6C13	6	5	3	25	75	100	
	Elective Course - II	Logistics Management	U16CO6E2	5	5	3	25	75	100	
	Elective Course III	Income Tax Law & Practice	U16CO6E3	6	4	3	25	75	100	
	Extension Activities	Extension Activities				1				
		Gender Education	U16EA4	1	1	3	25	75	100	
				<b>30</b>	<b>26</b>				<b>600</b>	
<b>TOTAL</b>					<b>180</b>	<b>140</b>			<b>3900</b>	

**CHAIRMAN**  
**BOARD OF STUDIES IN COMMERCE**

**CONTROLLER OF EXAMINATIONS**

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**  
**B.Com. - I SEMESTER – CORE COURSE - I**  
(For the candidates admitted from the year 2016-17 onwards)

**PRINCIPLES OF ACCOUNTANCY**

**Course outcomes:**

On Successful completion of course, students will be able to

- Use debit and credit accounting to record and adjust basic business transactions.
- Prepare multi-step income statements, classified balance sheets, and statements of retained earnings.
- Use basic financial statement ratio analysis to evaluate financial performance.
- Rectify errors in accounts.
- Students are enabled with the knowledge of accounting process and preparation of final accounts of sole trader.
- Memories how to calculate applying various methods
- Determine the useful life and value of the depreciable assets.

**UNIT – I** Double Entry System of Book Keeping – Concepts and Conventions – Journal – Ledger

**UNIT – II** Subsidiary Books - Trial Balance - Rectification of Errors – Bank Reconciliation Statement.

**UNIT – III** Final accounts with adjustment - Consignment.

**UNIT – IV** Single Entry System of Book Keeping – Statement of Affairs and Conversion Method – Average Due Date.

**UNIT - V** Depreciation – Straight Line Methods – WDV Method Annuity Method and Sinking Fund Method –Accounts for Non-Trading Concerns. (Simple Problems only)

**Note: (Theory 40%, Problem 60%)**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Principles of Accountancy	Jain and Narang	Kalyani Publishers.

**Reference Books:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Modern Accountancy	Mukerjee and Haneef	Tata McGraw Hill
Advanced Accountancy	Shukla and Grewal	S. Chand & Sons
Principles of Accountancy	Dastan L. Cecil	Learn Tech.
Advanced Accountancy	Arulnandam	Himalaya Publications
Financial Accounting	T. S. Reddy & Y. Hariprasad Reddy	Margham Publications

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. - I SEMESTER – CORE COURSE - II**

(For the candidates admitted from the year 2016-17 onwards)

**PRINCIPLES OF MANAGEMENT**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understanding the concept related to Management.
- Evaluate the global context for taking managerial actions of planning, organizing Staffing, co-ordination and controlling.
- Evaluate leadership styles to anticipate the consequences of each leadership style.
- Understand the appropriate role of employee selection, recruitment and process of establishing employee training program.
- Determine the most effective action to take in specific situations.
- Identify and evaluate social responsibilities and ethical issues involved in business situation and logically attribute own position on such issues.

**UNIT – I** Management – Concept – Nature – Management as a Science, an Art and Profession – Process – Levels of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of Management.

**UNIT – II** Planning – Concept – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets.

**UNIT – III** Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization – Delegation – Departmentation – Centralization – Decentralization.

**UNIT – IV** Staffing – Concept – Functions – Process – Selection – Recruitment Training – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.

**UNIT – V** Co-ordination – Controlling – Concept – Need and importance – Process – Characteristics of an ideal control system.

**Text Book:**

Title	Author	Publisher
Management Concepts	Sharma	Kalyani

**Reference Books:**

Title	Author	Publisher
Business Management	Disckar Pagare	
Principles of Management	CB Memoria	
Principles of Management	LM Prasad	
Business Management	Gupta	

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – I SEMESTER – FIRST ALLIED COURSE - I**

(For the candidates admitted from the year 2016 - 2017 onwards)

**BUSINESS ORGANISATION**

**Course outcomes:**

On successful completion of course students will be able to

- Identify the primary functional areas of a sole trader and partnership and describe their contribution to the organization.
- Explain the concept of joint stock companies.
- Read, understand the critically evaluate the information contain in relevant area of stock exchange, OTCEI and NSEIL.
- Finally, understanding of the main working aspects of organizations, not only from an economic point of view but also considering organizations as party of society.

**UNIT- I** Sole Trader ship – Meaning and Definition – Special Features of Sole Trader – Merits and Demerits of Sole Trader – Partnership firm – Definition – Special Features of Partnership – Similarities between Sole Trader and Partnership – Types of Partnership – Kinds of Partners – Differences between Sole Trader and Partnership.

**UNIT- II** Joint stock companies – Meaning and Definition – Special Features – Merits and Demerits – Kinds of Companies – Difference between Private Company and Public Company – Memorandum of Association and its Contents – Articles of Association and its Contents.

**UNIT-III** Public Enterprises- Concept-case for Public ownership- Case against Public ownership- Evaluation – Forms of Organisation –Problems of the Public Enterprise – Theories of Pricing.

**UNIT-IV** Trade Associations- Need for Unity- Forms of combination – Associations – Special Featuresof Trade Association Objective of Trade Association Chamber of Commerce- Functions and Services of Chamber of Commerce. Comparison of National and Inter National level of Chamber of Commerce.

**UNIT-V** Stock Exchange –History and Evolution of Stock Exchange, Characteristic of Stock Exchange, Functions of Stock Exchange. .Services of Stock Exchanges-Membership in Stock Exchange. Over the counter Exchange of Exchange of India (OTCEI)- National Stock Exchanges of India Limited. (NSEIL).

**Text Book:**

Title	Author	Publisher
Business Organization	Y.K. Bhusan	

**Reference Books:**

Title	Author	Publisher
Office Management	V. Balachndran & V. Chamdra sekar	
Business Organization	kathiresan & Dr. Radha.	

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U16CO2C3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – II- SEMESTER – CORE COURSE - III**

(For the candidates admitted from the year 2016-17 onwards)

**BUSINESS STATISTICS**

**Course outcomes:**

On Successful completion of course, students will be able to

- Illustrate the tools and techniques used in business statistical study like collection of data, classification and tabulation , diagrammed representation, mean, median and mode.
- Provide exposure on calculation of methods of measuring dispersion, range, quartile deviation and mean deviation.
- Provide preface on calculation measures of skewness and correlations.
- Work out problems by using regression and trend analysis.
- Provide spotlight on use of index numbers and methods of constructing index number.

**UNIT- I** Introduction – Collection of Data – Classification and Tabulation – Diagrammatic Representation – Measures of Central Tendency – Arithmetic Mean, Median, Quartiles, and Mode – Geometric Mean – Harmonic Mean.

**UNIT- II** Dispersion – Methods of Measuring Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

**UNIT-III** Skewness – Measures of Skewness; Karl Pearson's Co-efficient of Skewness; Bowley's Co-efficient of Skewness – Simple Correlation – Types of Correlation – Methods of Studying Correlation – Karl Pearsons Co-efficient of Correlation – Rank Correlation

**UNIT-IV** Simple Regression – Meaning – Correlation Vs Regression – Methods of Studying Regression: Graphic Method and Algebraic Method – Regression Equation of X on Y and Regression Equation of Y on X – Time Series – Components – Straight –line Trend – Methods of Least Squares – Methods of Semi-Average and Methods of Moving Average.

**UNIT-V** Index Numbers – Use of Index Numbers – Methods of Constructing Index Numbers; Unweighted and Weighted Index Numbers – Quantity Index Numbers – Volume Index Number – Test for Perfection: Time and Factor Reversal Test, Consumer Price Index Numbers – Limitations of Index Numbers.

- **Note: (Theory 40%, Problem 60%)**

- **Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Statistical Methods	S.P. Gupta	Sultan Chand & Sons

**Reference Books:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Elements of Practical Statistics	S.K. Kapoor	S.K. Kapoor
Statistics	R.S.N. Pillai and Bagavathy	S. Chand and Co.
Business Statistics	Prof. Navaneetham	Anand Publishers
Business Statistics	G.V. Shenoy, U.K.	Wiley eastern

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. - II SEMESTER – FIRST ALLIED COURSE II**

(For the candidates admitted from the year 2016-17 onwards)

**BUSINESS COMMUNICATION**

**Course outcomes:**

On Successful completion of course, students will be able to

- Make effective and impressive communication
- Make communication in ethical manner
- To make persuasive digital communication
- Produce Better presentations and communications and using proper body language
- Make the students our about the business communications
- Develop awareness regarding new trends in business communication, various media of communication and communication devices

**UNIT – I** Communication – Meaning, process and significance. Objective of communication – principles of communication. Types of Communication.

**UNIT – II** Media of Communication – Barriers of Communication – Writing skill – Business Correspondence – Effective Business Letter.

**UNIT – III** Enquiries and Replies Letters – Complaint letters – Adjustment letters – Circular letter – E-circular.

**UNIT – IV** Order Execution and cancellation letters – Collection Letters – Bank correspondence – Application Letters.

**UNIT – V** Report Writing – Electronic communication – Internet – Fax – Video conference- Email and Creating web designing.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Managerial Communication	Varinder kumar and bodh Raj	Kalyani Publishers 2010

**Reference:**

<b>S.No</b>	<b>Title</b>	<b>Author</b>
1.	Business Communication	Rajendrapl; Korahalli
2.	Business Communication	Varinder kumar and bodh Raj

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**  
**B.Com. – II SEMESTER – FIRST ALLIED COURSE - III**  
(For the candidates admitted from the year 2016-17 onwards)

**MARKETING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understand fundamental marketing concepts, theories and principles in areas marketing policy; of market and consumer behavior; of product, distribution, promotion and pricing decisions.
- Known about how organizations use the marketing mix (often called the four Ps) to market to their target customers.
- Understanding the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities.
- Develop a strategically focused integrated marketing communications plan based on research and analysis of a brand, its competition, and consumer behavior, using appropriate communication strategies.
- Have high level knowledge of use brand positioning to align marketing activities and build successful brands.

**UNIT-I** Introduction – Meaning – Definition of Marketing – Modern concept of Marketing – Marketing and selling: Importance and Scope of Marketing Functions of Marketing.

**UNIT- II** Types of Market – Market Segmentation – General Approach to segmenting a market - Market segments Vs Product differentiation - Product Planning and development – Product mix – strategies – Product Life Cycle.

**UNIT-III** Meaning and Definition of Distribution Channels - Nature and Importance of Distribution Channels - Channel Management Decisions: Elements of the Channel team - Classification and Distribution Channels.

**UNIT-IV** Meaning and Definition of Pricing - Factors affecting Price Determinants- Internal and External factors –Procedure for price Determination - Pricing Policies and strategies - Discounts and rebates.

**UNIT-V** Promotional Mix – Personal and Non Personal Selling – Strength and Limitations Personal Selling – Pre-Sale – Pre-Sale Preparation – Trial Close. AIDAS approach – Administrative sales Manager – Managing Sales Force – Recruitment and Selection of Sales Representation – Recruitment Sources.

**Text Book:**

Title	Author	Publisher
Marketing	S. P. Bansal	Kalyani Publishers - 2011

**Reference:**

Sl.No.	Title	Author	Publisher
1.	Principles of Marketing	Ramasamy &	
2.	Principles of Marketing	C. B. Memoria	
3.	Principles of Marketing	Sontaki	



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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**  
**B.Com. – III SEMESTER – CORE COURSE -IV**  
(For the candidates admitted from the year 2016-17 onwards)

**BUSINESS ACCOUNTING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understand the accurate record keeping for every business.
- Track the major business purchase decisions, business expenses and revenues.
- Acquire the accounting systems of a head office having branches at more places and necessity to maintain departmental accounting to business and to inculcate the procedures to be followed in Hire Purchase business and preparation of Royalty to a leasehold property.
- Understand the provisions of the Indian Partnership Act and procedures followed when a partner admission, retirement, death or insolvent and to know the accounting treatment on dissolution of a firm and piecemeal distribution of cash.
- Prepare a statement of affairs while an individual become an insolvent and procedure to claim compensation from insurance companies when fire occurs.

**UNIT-I** Branch and Departmental Accounts.

**UNIT-II** Hire Purchase Accounts (Except interest suspense method) – Royalty Accounts.

**UNIT-III** Admission and Retirement of a Partner, Death of a Partner.

**UNIT-IV** Dissolution of Firm – Piecemeal Distribution – Insolvency of a Partner of Partners – Garner Vs Murray.

**UNIT-V** Insurance Claims for Loss of Stock – Insolvency Accounts – Statements of Affairs – Insolvency of Individual Only. (Simple Problems Only)

**(THEORY – 40%, PROBLEM – 60%)**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publishers</b>
Advanced Accountancy	Jain and Narang	Kalyani Publishers

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – III SEMESTER – CORE COURSE – V**

(For the candidates admitted from the year 2016-17 onwards)

**BUSINESS LAW**

**Course outcomes:**

On Successful completion of course, students will be able to

- Have a basic understanding of business law that helps them make better decisions.
- Become an expert in any area of business law,
- Business managers, owners, and executives more aware of the many legal issues that arise in the day-to-day operation of any business.
- This course to provide certainty and stability, to protect the public, and to provide a mechanism for businesses to resolve disputes.
- This course instinct to the students to know about the Indian partnership act.

**UNIT- I** Introduction – Definition – Scope and Growth of Merchantile law – Sources of merchantile Law – Nature and kinds of contracts – Offer and acceptance – consideration – contractual capacity – consent – Void agreements – contingent contracts.

**UNIT- II** Performance of Contract – Quasi contract – Discharge of Contracts – Remedies for Breach of contract.

**UNIT-III** Contract of Indemnity and guarantee contract of Bailment and pledge.

**UNIT-IV** Contract of Agency and the sale of goods act.

**UNIT-V** The Indian partnership Act.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Law	R.S.N. Pillai and Bagawathi	S. Chand & Sons 2008

**Reference Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Law	N.D. Kapoor	S. Chand & Sons
Commercial law	Chawla and Garg	Kalyani Publishers
Merchantile Law	M.C. Slukla	S. Chand & Sons
Merchantile Law	M.C. Kuchal	Vikas Publishing House

Sl. No.:

Subject Code:

U16CO3A1

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – III SEMESTER – SECOND ALLIED COURSE - I**

(For the candidates admitted from the year 2016-17 onwards)

**BUSINESS ENVIRONMENT**

**Course outcomes:**

After conclusion of study the students will be able to:

- Know the various elements internal as well as external affecting business environment.
- Define the consequences with regard to political and social and cultural environment.
- Be familiar the conceptual frame work of income, saving and investment trends to the economy.
- Identify the terms of technological and demographic environment.
- Define the concept of international trade and social responsibility of business.

This paper helps the students to understand the environment of enterprises, factors affecting business and fund raising in the business.

**UNIT-I** Introduction to Business Environment – Components of Business – Environment– Types of Business Environment Organisation relationship – Pollution and its types.

**UNIT- I** Political Environment – Meaning – Damages of frequently changing political leadership – Social and cultural environment – Impacts of Foreign culture.

**UNIT-III** Economic and Financial Environment – Types of Economic system – Economic indicators – Financial Environment – Meaning, Concept – Banks, Non-Banking financial companies and Unorganized Sectors.

**UNIT-IV** Technological Environment – Demographic Environment – Public distribution system – Effects of population growth on economic development – MNC's.

**UNIT-V** International Environment – Meaning, Globalization, IMF, GATT, WTO. Legal Environment – Meaning and Concept, Social Responsibilities of business.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Environment	Dr.Gopal	Tata McGraw Hill Education Private Ltd, New Delhi

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com.,(CA) – III SEMESTER – NON CORE ELECTIVE - I**

(For the candidates admitted from the year 2016-17 onwards)

**OFFICE MANAGEMENT**

**Course outcomes:**

On Successful completion of course, students will be able to

- Manage the scheduling, coordination and organization of administrative tasks and workflow within specific deadlines and according to set priorities.
- Prepare and produce a variety of business documents using available technologies and applying industry standards.
- Coordinate the collection, analysis, distribution and response to communications in the workplace to facilitate the flow of information.
- Organize and coordinate meetings, conferences, special events and make travel arrangements, including the preparation of related documentation. Support the implementation of projects by applying basic principles of project management.
- Evaluate, establish and administer a variety of records management systems to ensure confidential, secure, accessible and organized electronic and paper records. Produce financial documents and reports by identifying and compiling relevant information and using accounting software.

**UNIT- I** Introduction to Office Management – Office – Office Definitions – Office Manager- Office Management–Effective Management Techniques– Office Organization– Types of Organization– Departmentation – Delegation – Centralization – and Decentralization – Techniques of Organization.

**UNIT-II** Office Accommodation – Lay out and Environment – Introduction – Location of an Office – Office Environment – Office Furniture – Concepts of 5s and Office Management – Office Stationary – Need to Control Office Stationery – Types of Stationery – Methods of reduce Stationery Cost.

**UNIT-III** Records Management – Introduction – Objectives – Features– Principles– Essentials–Benefits –Filing – Centralizedand Decentralized filing System – Methods of filing – Classification of Files

**UNIT-IV** Electronic Records – Indexing – Office Mail Services – Centralized Correspondence – Decentralized Correspondence – Advantages and Disadvantages of Centralized and Decentralized Mail Service – Handling of Inward mails and Outward mails.

**UNIT-V** Office Furniture- Introduction- Basic Considerations before Selecting the Office furniture- Types of Furniture – Conclusion.

**Text Book:**

Title	Author	Publisher
1. Business Organization	Y.K. Bhusan	
2. Office Management	V. Balachndran	
	V. Chandrasekar	

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – IV SEMESTER – CORE COURSE -VI**  
(For the candidates admitted from the year 2016-17 onwards)

**COST ACCOUNTING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Enrich the students to become the successful Cost Account Manager at any corporate.
- Express the role and place of cost accounting in the modern economic environment.
- Select the costs according to their impact on business
- Applying the preparation of cost sheet and techniques used in business.
- Think rationally on materials classification, methods of inventory control and labour wages system etc.,

**UNIT- I** Meaning of Cost Accounting – Nature and Purpose – Advantages and Limitations of Cost Accounting – Installation of Costing System – Methods of Costing – Elements of Costing – Preparation of Cost Sheet. Difference between costing and cost accounting and cost accountancy.

**UNIT- II** Materials – Functions of Store Keeper – Classification and Codification of Material- Methods of Inventory Control – EOQ – Stock Levels, ABC Analysis – Perpetual Inventory System – Issue Procedure – Pricing of Issues – LIFO, FIFO, Simple Average, Weighted Average and Standard Price - Calculation of Purchase Price.

**UNIT-III** Labour – Factors in Wage Determination - Systems of Wage Payment – Time Rate – Piece Rate - Incentive Plans – Labour Turnover. Overheads – Allocation and Apportionment – Reapportionment – Absorption - Machine Hour Rate – Overhead Absorption Rate

**UNIT-IV** Job Costing – Job Costing Procedure – Contract Accounts – Profit on Incomplete Contracts – Reconciliation of Cost and Financial Records.

**UNIT-V** Process Costing – Features – Normal and Abnormal Losses and Gains – Preparation of Process Accounts (Excepting Joint Products and by Products and Equivalent Production) – Operating Costing for Transport Organizations.

**Note: Theory 40%, Problem 60%**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Cost Accounting	Jain&Narang	Kalyani Publishers

**Reference Book:**

<b>Sl.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Cost Accounting	S.P.Iyengar	SultanChand& Sons.
2.	Cost Accounting	S.N.Maheswaring	SultanChand & Sons.

Sl. No.:

Subject Code:

U16CO4A2P

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – IV SEMESTER – SECOND ALLIED COURSE - II**

(For the candidates admitted from the year 2016-17 onwards)

**PRACTICAL COMMERCE**

**Course outcomes:**

On Successful completion of course, students will be able to

- Learn how to complete used in the bank and what is asked for in it.
- Fill the stock trading forms, such as share application, allotment and transfer.
- Understanding how to prepare a company's agenda & minutes both general body and board of directors.
- The forms in such a way in practical Commerce in all of the insurance activities.
- Fill the applications form of PAN Card and file Income Tax.

- UNIT- I**
1. Preparation of invoice, voucher, delivery, challan, entry pass and Gate pass debit and credit notes.
  2. Preparation of transaction from the receipts, vouchers credit notes and debit notes.
  3. Preparation of application for shares and allotment letter for share transfer forms from the secretary.
- UNIT- II**
1. Drawing, endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.
  2. Making entries in the passbook and filling up of account opening forms for SB account, Current account and FDR's preparation of FDR's.
  3. Drawing and endorsing of bills of exchange and promissory notes.
- UNIT- III**
1. Filling up of application forms for admission to co-operative societies. Filling up loan application forms and deposit challan.
  2. Filling up Jewel loan application form, procedure for releasing of jewelers in jewel loan and repayment.
  3. On-line Trading, E-Booking, E-Payment, Mobile shopping.
- UNIT- IV**
1. Preparation of agenda and minutes of meetings-both general body and board of directors.
  2. Using bin card and inventories.
  3. Using cost sheets.
- UNIT- V**
1. Filling up of an application form for a LIC policy, filling up of the premium form sending premium notice and filling up the challan for remittance receipt for the premium. The procedure for settling account while the insured is alive or dead.
  2. Preparation of audit programmes.
  3. Preparation of audit report and the replies to audit objections.
  4. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
  5. Filling up income-tax returns and application for permanent account number.

**Note:** Students may be requested to collect original or Xerox copies of the document and affix then on the records note books after having filling up. Drawing of the document should no be insisted. Distribution of marks: Practical 75% and Record note book 25%

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – IV SEMESTER – SECOND ALLIED COURSE - III**

(For the candidates admitted from the year 2016-17 onwards)

**MODERN BANKING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Disseminate knowledge on theoretical structures about banking
- Get trained and equipped with the skills of modern banking
- To develop the traits of professionalism.
- Understand how the bankers build customer relationship in modern banking sector.
- Understand the modern banking services like e-banking, mobile banking and internet banking etc.,

**UNIT- I** Commercial Banking: Definition – Classification of Banks – System – Functions – Role of Banks in Economic Development – Banking Regulation Act 1949.

**UNIT- II** Opening Bank Account - Definition of Banker and Customer – Special Types of Customers – Types of Deposits – Bank Pass Book – Collecting Banker - Paying Banker – Banker Lien.

**UNIT-III** Cheque – Essentials Features of a valid cheque – Crossing – making and endorsement – Payment of cheques – saturating protection – Duties of paying banker and collecting banker - Refusal of payment of cheques – Duties of Holder and Holder in due course.

**UNIT-IV** Loans and advances by commercial Banks – Lending policies of commercial Bank – Forms & Securities – Lien – Pledge -Hypothecation and advance against the departments of title to goods – Mortgage.

**UNIT-V** E-Banking: Definition – Traditional Banking – E-Banking – Electronic Delivery channels – Automated teller machine – cards – mobile banking – Tele Banking – Internet Banking – Impact of Information Technology on Banking.

**Text Book:**

Title	Author	Publisher
Banking Theory, Law & Practice	R. Rajesh, T. Sivagnasithi	Tata Mcgraw Hill

**Reference Book:**

Title	Author	Publisher
Banking Theory, Law & Practice	Dr. S. Gurusamy	Tata Mcgraw Hill Education Pvt. Ltd
Modern Banking	Tandon	Learntech Press
Banking Theory Law & Practice	C. Jeevanandham	

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – IV SEMESTER – SKILL BASED ELECTIVE - I**

(For the candidates admitted from the year 2016-17 onwards)

**RETAIL MANAGEMENT**

**Course outcomes:**

On Successful completion of course, students will be able to

- Endow with retail market strategy and consumerism.
- Describe regarding planning and merchandise management with strategic decisions involving finance and locations.
- Reveal about supply chain management and customer retention management.
- Expose on franchising, brand and mail management.
- Depict regarding stores loyalty, visual merchandising and retail information system

- UNIT – I** Introduction to Retail Management – Retail market Strategy and Consumerism – Research for retailing
- UNIT – II** Planning and Merchandise management for Retail Outlets – Finance and Location Strategies for Retailing.
- UNIT – III** Supply chain Management – Importance of Customer Service and Quality Management – CRM
- UNIT- IV** Common woes in Retailing - Franchising, Brand and Mail Management
- UNIT – V** Stores Loyalty Management and Visual Merchandising - Retailing and Information Support System.

**Text book Recommended:**

Retail Management by Suja Nair , Himalaya Publishing House .

**Reference Books:**

- |                          |                    |           |
|--------------------------|--------------------|-----------|
| 1. Retailing Management  | - Suja Nair        | - HPH     |
| 2. Retailing Management  | – Dr .hajit singh  | – s.chand |
| 3. Retailing Management  | – A. Mustafa       | – HPH     |
| 4. Retail Management     | – Sheik & Fatima   | – HPH     |
| 5. Retail Marketing      | – Dr. L. Natarajan | – Margham |
| 6. Retail Selling Skills | – Kati, Sumit      | – HPH     |

Retail Marketing – Banumathi, Jayalakshmi - HPH

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**COE**



Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com.,(CA) – IV SEMESTER – NON CORE ELECTIVE - II**

(For the candidates admitted from the year 2016-17 onwards)

**CONSUMER PROTECTION**

**Course outcomes:**

On Successful completion of course, students will be able to

- Have a comprehensive understanding about the existing law on consumer protection in India.
- Students will be conversant with major international instruments on consumer protection
- Students will be aware of the basic procedures for handling consumer dispute
- Students will be able to appreciate the emerging questions and policy issues in consumer law for future research.
- The students will receive tremendous importance among the contemporary legal fraternity in India.

- UNIT-I** Consumer Protection Act 1986 - Objects of Act – Definitions – Important Terms- Consumer Rights in India.
- UNIT-II** The Central Consumer Protection Council – Meetings of the Central Council – Objects of Central Council – The State Consumer Protection councils.
- UNIT-III** Consumer Disputes Redressal Agencies - The District Forum – Jurisdiction – Manner in which complaint shall be made – Procedure on Admission of complaint – Complaint regarding services – Power of the district Forum under section 14 – Appeal.
- UNIT-IV** The State Commission - Composition - Disqualification for appointment as a member – Jurisdiction - Procedure for finding complaint - Appeal.
- UNIT-V** The National Commission - Composition - Disqualification – Jurisdiction - Appeal – Finality of Orders.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Corporate Laws	J. Jayasankar	Margham Publications

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Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – V SEMESTER – CORE COURSE – VII**

(For the candidates admitted from the year 2016-17 onwards)

**FINANCIAL MANAGEMENT**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understand the overall role and importance of the finance function.
- Demonstrate basic finance management knowledge.
- Communicate effectively using standard business terminology.
- Perform analytical reviews of financial results, proposals, and plans.
- Identify funding sources, instruments, and markets

**UNIT- I** Financial Management: Meaning and scope concepts in valuation – Time value of money Risk and Return – cost of capital – cost of debt – cost of equity – cost of Retained Earnings – Weighted Average cost of capital.

**UNIT- II** Financial Planning – Meaning and scope – capital structure – Net income approach – Net operating income Approach – MM Approach Arbitrage process – Traditional approach – capital structure planning.

**UNIT- III** Leverage – Meaning and types – significance – Operating leverage, financial leverage – combined leverage.

**UNIT- IV** Dividend policy – Theories – Relationship with value of firms – stock Dividend – stock splits.

**UNIT- V** Working capital Management Risk, Liquidity of profitability trade off – Determination of working capital – cash management – cash budget – concentration Banking and lock Box system – Receivable management – credit standards – credit policies – Inventory Management – Order quantity – Order point – safety stock.

**(Theory 40%, Problems 60%)**

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Theory and Problems of Financial Management	Khan & Jain	

**Reference:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Fundamentals of Financial Management	Prasanna Chandra S.N.Maheswari	Sultan Chand & Sons.
Elements of Financial Management		

Sl. No.:

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – V SEMESTER – CORE COURSE – VIII**

(For the candidates admitted from the year 2016-17 onwards)

**COMPANY LAW & SECRETARIAL PRACTICE**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understand the knowledge of fundamentals of Company Law.
- Understand the provisions and the changes of the Companies Act of 2013.
- Understand new concepts involving in company law regime.
- Follow and practice the duties and responsibilities of Key Managerial Personnel

**UNIT-I Company:** Meaning & Definitions – Characteristics of a company – Distinguish between company and partnership – Kinds of Companies.

**UNIT- II Formation of a Company:** Promotion – Promotor and his functions – Incorporation of a Company – Steps before proceeding with the procedure of filing documents – certificate of incorporation – Legal effect of incorporation – Capital subscription – Commencement of Business.

**UNIT- III Memorandum of Association** - Importance – Its purposes – Contents of Memorandum – Articles of Memorandum – Procedure for the alteration of the compulsory clauses of the memorandum – Doctrine of ultra vires - : Meaning and purposes only. Articles of Association: Meaning – Companies which must have their own articles – contents of articles – Alteration of articles – Procedure and limitations of power to alter articles.

**UNIT- IV Prospectus:** Definition – Ingredients of a prospectus – Legal requirements of a prospectus – Contents of prospectus – Liability for mis-statements in prospectus – under writing commission – Distinction between under writers and brokers – Shares: Definition – Stock and shares – Types of shares – Application and allotment of shares – Calls on Shares – Share certificate – Share warrant – Surrender and forfeiture of shares – Reissue of forfeited shares – Issue of sweat equity shares – Kinds of share capital – Classes of share capital – Debentures and its characteristics – Kinds of debentures – Debenture and debenture stock – Debenture certificates.

**UNIT-V Company Secretary:** Meaning and definition – Qualifications – Disqualifications – Rights and powers – Duties of a Company Secretary – Liabilities of a Company secretary – Role of Company secretary – Company Meetings: Meaning – Kinds of meeting – Companies exempt from holding statutory meeting – Objects – Statutory report and its contents – Preliminary duties of the company secretary in relation to statutory meeting – Annual General Meeting – Objects – Secretaries duties in connection with Annual General Meeting.

**Text book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Company Law and Secretarial Practice	K.C.Garg, Vijay Gupta and R.C. Chawla	Kalyani Publishers, 2010

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – V SEMESTER – CORE COURSE – IX**  
(For the candidates admitted from the year 2016-17 onwards)

**AUDITING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Evaluate the reasons for an assurance service, such an audit of financial statements as a means of risk management.
- Identify key relevant legal, ethical and professional aspects that affect the responsibilities of auditors.
- Design audit plans and apply appropriate audit procedures required in assessing business risks and collecting audit evidence through control tests and substantive tests.
- Evaluate key developments in audit research and how these research developments have informed auditors and users of audit reports.
- Trace out fault, missing and records that are not posted and also may know the way to short out them in prescribed manner as per ICAI guidance.

**UNIT – I** Origin and Meaning of Audit – Definition of Audit. Difference between Book Keeping, Accountancy and Investigation. Objectives of an Auditing. Advantages and Disadvantages of Auditing. Classifications of Audit.

**UNIT – II** Meaning, Definition of Internal control, Internal Audit- Vouching, Vouching Vs Routine Checking. Objects of Voucher Vouching of cash receipt transactions. Vouching of cash payment transactions.

**UNIT – III** Verification and Valuation of Assets and Liabilities. Qualification and Disqualification of an Auditor. Appointment of Company Auditor. Different classes of Auditor. Auditor's Remuneration..

**UNIT – IV** Rights and Duties of Company Auditor. Powers of an Auditor. Legal position of an Auditor. Liabilities of Joint Auditors.

**UNIT – V** Audit Report. Requisites of a good report. Audit report Vs Audit certificate. Types of Audit Report. Recent Trends in Computer Assisted Audit Technique. [CAAT]. Documentation under CAAT.

**Reference Books:**

Practical Auditing By Ravinder Kumar & Virender Sharma prentice Hall of India (P) Ltd. Delhi.

Practical Auditing By B.N. Tandon,S.Sudharsanam & S.Sundharabahu.S.Chand & Company (P) Ltd, Ram Nagar , New Delhi.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – V SEMESTER – CORE COURSE – X**

(For the candidates admitted from the year 2016-17 onwards)

**CORPORATE ACCOUNTING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Learn company law rules and regulations and it induced him/her to learn corporate secretaryship course to become a company secretary.
- Understand the concept of companies, procedures in issuing shares and know the steps in redemption of preference shares and acquire the knowledge of various types of debentures issued by a company and its redemption procedures.
- Inculcate the legal provisions relating to preparation of final accounts of a company and learn how the allocation of profit takes place into pre and post incorporation periods.
- Distil the various terms in amalgamation, internal and external reconstructions of companies.
- Understand the preparation of final accounts of banking companies by using provisions prescribed by Reserve Bank of India.

**UNIT – I** Company accounts - introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue premium and discount – accounting entries regarding the redemption of preference shares.

**UNIT – II** Issue and redemption of debentures - various kinds of debentures – at par- at discount – at premium – redemption – through sinking fund, purchase in the open market – conversion.

**UNIT – III** Final accounts of companies – profit prior to incorporation .

**UNIT – IV** Amalgamation – external and internal re-construction of companies.

**UNIT – V** Final accounts of Banking Companies.

**NOTE: (THEORY 40%, PROBLEM 60%)**

**Text book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Advanced Accountancy	Jain and Narang	Kalyani Publisher

**Reference:**

<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Advanced Accountancy	Shukla and Grewal	Sulthan Chand & Sons
2.	Advanced Accountancy	R.L.Guptha and Radhaswamy	Sulthan Chand & Sons
3.	Advanced Accountancy	Arulanandan and Raman	Himalayas Publisher
4.	Corporate Accounting	T.S Reddy and A.Murthy	Margham Publications

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**  
**B.Com. – V SEMESTER – ELECTIVE COURSE - I**  
(For the candidates admitted from the year 2016-17 onwards)

**COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING**

**Course outcomes:**

On Successful completion course, students will be able to of

- Understand various basic concepts related to computer.
- Understand the basics of Operating System and business communication tools.
- Understand the basics and use of Network, Internet and related concepts.
- Use of applications of Internet in Commerce. Develop their own web site and use of HTML

Unit – I Word – Creating Word Documents – Creating Business Letters using Wizards – Editing Word Documents – Inserting Objects – Formatting documents – Spelling and Grammar check – Word Count, Auto Correct – Working with tables – Savings – Mail Merge.

Unit – II Introduction to Spread Sheet – Introduction – Entering and Editing Text, Numbers and formula – Inserting Rows and Columns Building Worksheets – Creating, and Formatting Charts.

Unit III Ms Power Point Creating a simple Presentation – Creating, Inserting and Deleting Slides – Savings a Presentation.

Unit - IV Word- Creating personal Letters – Official Letters \_ Circulars-Templates – Use of wizards – Resumes – Preparation of Bio Data –Clip Art – Bullets and Numbering – Insertion of Charts and Diagrams – Tables – Creating – Mail Merge.

Unit – V Excel – Entering Information in Worksheet – Align Data Cells – Changing Column Width and Row Height – Pay Bill \_ Mark Sheet – Electricity Bill- Power Point – Simple Presentation \_ Creating Slide Show – Animation inserting and Deleting Slides.

Text Book:

Title	Author	Publisher
Computer Applications in Business	Dr,S,V.Srinivasa Vallabhan	Sultan Chand & Co.,

Books for Reference:

Title	Author	Publisher
MS- Office 2000	Sanjay Saxena	Vikas Publishing House
Computer Applications in Business	TD.Malhotra	Kalyani Publications

Sl. No.:

Subject Code:

U16CO5S2

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. – V SEMESTER – SKILL BASED ELECTIVE - II**

(For the candidates admitted from the year 2016-17 onwards)

**PRINCIPLE OF INSURANCE**

**Course outcomes:**

On Successful completion of course, students will be able to

- Know principles of the meaning of risk and the chance of loss.
- Understand the basic parts of an insurance contract including the insured, endorsements and riders, deductibles and coinsurance where applicable.
- Apply the life assurance knowledge and skills in different scenarios.
- Understand the difference between life and Non-life insurance.
- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance.

**UNIT - I** Insurance – Definition – Nature – Functions – Importance – classification of insurance – Reinsurance – Double insurance – Over insurance.

**UNIT - II** Meaning and Definition of Risk – Types of risk – Insurance Regulatory Authority of India (IRDA) – objectives – Duties and Powers of IRDA - Essential elements of contract of Insurance.

**UNIT -III** Life insurance – classification of life insurance policies-procedure for new policy – assignment – Nomination- Surrender of policies-

**UNIT-IV** Life insurance Corporation of India.  
General Insurance corporation (GIC)- Various types of General Insurance – fire insurance – Nature of fire insurance Contract – Difference between GIC and LIC

**UNIT - V** Marine insurance Contract – Kinds of marine insurance policies.

**TEXT BOOK:**

Principles and Practice of Insurance

Dr. P. Perumal

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Subject Code:

U16CO5S3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., – V SEMESTER – SKILL BASED ELECTIVE - III**

(For the candidates admitted from the year 2016-17 onwards)

**EXPORT DOCUMENTATION**

**Course outcomes:**

On completion of this course, the students will be able to:

- Explain the concepts in trade documentation in international business with respect to foreign trade.
- Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.
- Analyse the principle of international business and strategies adopted by firms to expand globally.
- Integrate concept in international business concepts with functioning of global trade.
- Get familiarized students with the process of international and domestic trade procedures.
- Form a base of policy framework in International Trading with special emphasis on India.

**UNIT – I** Foreign trade – Meaning and Definition. Important role of economic growth through foreign trade. Distinguish between home trade and foreign trade – Advantages and Disadvantages of foreign trade – difficulties in foreign trade – different prices in foreign trade.

**UNIT – II** Export procedures and documentation: Offers and orders – production of goods – shipment formalities and procedures & banking procedures- aligned documentation systems (ADS)

**UNIT – III** Import procedures and documentation: Import trade procedures and formalities. The various documents to be used in import trade. Import licensing procedures.

**UNIT – IV** Methods of payment – different types of letters of credit – uniform customs practices for documentary credits , international norms – advance payment , CAD, DA, consignment basis – packing credit post – shipment credit , procedures.

**UNIT – V** Export costing and pricing – lending programmes and services – ECGC assistant and incentives given for Indian exports. – advance license – IPRS – dutydrawbal-MDF facilities – fiscal benefits – finance facilities etc.,.

**TEXT BOOK:**

1. International trade and export management - Francis. Cherunilam - HPH

**BOOK FOR REFERENCE:**

1. TAS.Rajagopal – Export Marketing – Himalaya publishing house
2. D. P Jain – Business Organization And Management- VRINDA pub.
3. Varshey & Battacharya -International marketing – sulthan chand & say.

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Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**  
**B.Com., – VI SEMESTER – CORE COURSE - XI**  
(For the candidates admitted from the year 2016-17 onwards)

**MANAGEMENT ACCOUNTING**

**Course outcomes:**

On Successful completion of course, students will be able to

- Understand the purposes of management accounting namely, inventory valuation, decision support and cost control.
- Apply managerial accounting liquidity and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Build boundary and submit an application of management tools and techniques for bring out better decision making with forecast.

**UNIT-I** Definition – Nature – Scope – Objectives – Merits Limitations  
– Differences between Management Accounting and  
Financial Accounting – Financial Statement analysis –  
Comparative statements – Common size statements – trend  
percentages – ratio analysis – types.

**UNIT- II** Fund flow statement – Cash flow statement ( New Format) –  
Forecasting of working capital requirements.

**UNIT- III** Marginal Costing – CVP analysis – Break even analysis –  
Managerial applications.

**UNIT- IV** Budget and Budgetary control – Production, Production cost,  
raw material cost, sales, cash, flexible budgets, standard costing  
– Material and labour variance only.

**UNIT- V** Capital Budgeting – Importance – Payback – discounted cash flow  
– net present value – Profitability index – accounting rate of return.

**NOTE: (THEORY 40%; PROBLEM – 60%)**

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Principles of Management Accounting	S.N.Maheswari	Sultan Chand & Sons.

**Reference:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., – VI SEMESTER – CORE COURSE - XII**

(For the candidates admitted from the year 2016-17 onwards)

**TALLY 9.0 – PRACTICAL**

**Course outcomes:**

On Successful completion of course, students will be able to

- Use tally ERP-9 software while solving practical problems.
- Develop computer skills of recording financial transactions, preparations of annual accounts and reports using Tally.
- Have detailed knowledge on accounts and voucher entries.
- Have a thorough knowledge about the taxation which comprised of TDS, VAT and service tax.
- Create and form godown, an important part of the organization requires to be maintained systematically.

**UNIT- I** Introduction to Tally: Create a company – Selecting a company – Altering a company – Close or Shut Company – Accounts Group – Ledgers – Vouchers.

**UNIT- II** Cost Categories: Create – Display – Alter – Delete – Multiple modes – Cost Centres – Bank Reconciliation statement – Display Final Accounts.

**UNIT- III** Inventory informations: Unit of measure – Stock Group – Display – Stock items – Stock Categories – Multiple stock categories – Godowns – multiple Godowns – Pure inventory Vouchers.

**UNIT- IV** Printing: Cheque printing – Printing Final Accounts – Multi – Accounting Printing – E-mail – Data import/ Export – Tally ODBC – Back up and Restore – Tally Audit.

**UNIT- V** VAT: VAT in India – Concept of VAT – Benefit of VAT – Computation of VAT – VAT Classification in ledger Masters – Impact of VAT in Voucher Entry, TDS: Creating ledger – Voucher – Payment – TDS Challan Payment.

**Text book recommended:**

1. Tally - C.Nellai Kannan 2nd Edition - Nels Publications.
2. Tally 9.0 - P.Kasi Vairavan - Kalamohan Creations.

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U16CO6C13

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., – VI SEMESTER – CORE COURSE - XIII**

(For the candidates admitted from the year 2016-17 onwards)

**FINANCIAL SERVICES**

**Course outcomes:**

On Successful completion of course, students will be able to

- Monitor with financial markets with various segments
- Understand the operations and development in financial markets in India
- Get the knowledge about systematic investment
- Provide knowledge about leasing and hire purchase concepts
- Understand about different types of insurance and Insurance Regulatory Development Authority.

**UNIT- I** The Financial System in India – Functions of the Financial Systems – Concept – Financial Markets – classification Money Market – Features, Objectives, Importance and composition of Money Market.

**UNIT- II** Securities and Exchange Board of India capital Issues ( control) Act – SEBI – Primary Market – Secondary Market – NSE – BSE – Depository system – Definition, Meaning and Objectives.

**UNIT- III** Financial Services: Meaning, Features of Financial Services – classification – scope – Sources of Revenue – New product Financial product and Services – Merchant Banking – Scope of Merchant Banking in India.

**UNIT- IV** Mutual Fund: Introduction – Meaning – Scope of Mutual Fund – Definition – Types / Classification of Funds – Importance of Mutual Funds – Performance Evaluation of Mutual Funds – Mutual Funds 2000 – Mutual Funds in India.

**UNIT- V** DERIVATIVES: Meaning – Definition – Kinds of Financial Derivatives – Features of future – Types of future – options – Features of option – Share option – Importance of Derivatives – Derivatives in India – Credit Card – Meaning and types of Credit card.

**Text book recommended:**

**Title**  
Financial Markets and  
Services

**Author**  
E. Gordon and K.  
Natarajan

**Publisher**  
Himalaya Publishing  
House 6<sup>th</sup> Revised Edition.

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U16CO6E2

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., – VI SEMESTER – ELECTIVE COURSE - II**

(For the candidates admitted from the year 2016-17 onwards)

**LOGISTICS MANAGEMENT**

**Course outcomes:**

After completion of this course the students can

- Be familiar with the different areas of the supply chain and their interrelationships.
- Be familiar with and able to use identification systems correctly indifferent process methods and role of transportations.
- Distinguish the best containerization model for each company depending on their logistics process
- Identity storage, package, maintenance and materials handling systems required different logistics situation.
- Organize the sourcing and procurement function of the company.
- Apply techniques for supplier evaluation.

**UNIT – I** Logistics - Meaning, Definition – Concepts – MILITARY use of Logistics, Principles of Logistics - Advantages of Logistics Management. Supply Chain Management - Introduction and Definition, Integration and Co –ordination. Advanced Planning Systems (APS) – Structure of Supply Chain Management.

**UNIT-II** Role of Transportation in Logistics and supply chain management (LSCM) - modes of Transportation legal classification of carries – Role of transportation LSCM. Rail Transport – Road transport – Forms of Road Transport – Air Transport – Water Transport – Pipeline Movement - Ropeways.

**UNIT –III** Containerization and Multimodel Transport- Global Competition – Container Classification – Multimodel Transportation - Advanced system for container Management – Containerization in India – Container handling systems and Equipments – Maritime frauds and containers crimes .

**UNIT –IV** Warehousing and Packaging: Warehousing - Introduction - Location, Functionality, benefits , Competitive advantages , Classification and warehouse designing . Packaging - Introduction , Functions , Materials. New emerging Packaging Alternatives. Bar Coding and RFID Packaging operations - Trends and Advances .

**UNIT – V** Materials Handling – Guidelines and Principles of materials handling– Equipments for material handling. Distribution and Retail supply chain – Types of Distribution system – Information Technology for retail consolidation.

**Textbook:**

1. Logistics Management - S.K . Bhattacharyya – S.Chand & Company LTD.,

**Reference book:**

1. Logistics and Supply Chain Management - Dr. K. Agrawal - Macmillan India
2. Business logistics / Supply Chain Management - Ronald H.Ballon , Samir K. Srivastava Pearson India
3. Export- Import and logistics Management – Rai Usha Kiran Prentice - Hall of India

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U16CO6E3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., – VI SEMESTER – ELECTIVE COURSE - III**

(For the candidates admitted from the year 2016 - 2017 onwards)

**INCOME TAX LAW & PRACTICE**

**Course outcomes:**

On Successful completion of course, students will be able to understand

- Various concepts related to Income Tax.
- How to calculate the taxable income under various Heads of income.
- Various slabs of income tax and how to use the slabs to calculate the tax liability.
- Various tax authorities in India
- A fair idea on set-off and carry forward of losses.

- UNIT- I** Definitions – Agricultural income – Assessee – Persons – Income – GTI – NI  
– Assessment Year – Previous Year – Casual Income – Rate of Tax for Relevant AY –  
Capital Receipts – Revenue Receipts – Residential Status – Ordinary Resident – Not  
Ordinary Resident – Non- Resident – Incomes Exempted from Tax under section 10  
– Heads of Income.
- UNIT- II** Salaries – Definition – Under Section 17(1) – Characteristics of Salary –  
Allowances – Perquisites – Provident Funds – SPF – RPF – URPF – New Pensions  
Scheme – Gratuity – Deduction under Chapter VI-A.
- UNIT- III** Income from House Property – Definitions – Annual Value – Determination of Annual  
Value – Self Occupied – Let out – Deduction under section 24.
- UNIT- IV** Profits and Gains of Business / Profession – Definitions – Charging Provision  
– Computation of Income – Expressly Admissible Deductions – Expenditure of  
Acquisition of Patents Right and Copy Rights – General Deductions –  
Expressly disallowed expenses – Valuation of Stocks.
- UNIT- V** Capital Gain – Basis of Charge – Meaning and Types of Capital Assets – Transfer of  
Capital Asset – Short term and Long term Capital Gains - Determination of Cost of  
Acquisition – Cost of improvement – Income from Other Sources – General Income.

**NOTE: (THEORY 40%; PROBLEMS 60%)**

**Text book:**

Title	Author	Publisher
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Income Tax Law and Practice

**Books for Reference:**

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|----|----------------------------------|----------------------------|----------------------|
| 1. | Students Guide to Income Tax     | Singhania                  | Taxmann              |
| 2. | Income Tax Theory Law & Practice | T. S. Reddy, Y. Hariprasad | Margham Publications |
| 3. | Income Tax Law & Practice        | A.Murthy                   | Vijay Nicholus       |

**CHAIRMAN –BOS**

**COE**