| | | | | |
|---|---|---|---|---|
| 97 | B.Com (CA) | E-Commerce and Information Security | 19UCC6E5 | 2019 |
| 98 | B.Com (CA) | Advertising and Sales Promotion | 19UCC6E6 | 2019 |
| 99 | B.Com (E-Commerce) | Financial Accounting | 19UEC101 | 2019 |
| 100 | B.Com (E-Commerce) | Higher Financial Accounting | 19UEC204 | 2019 |
| 101 | B.Com (E-Commerce) | Corporate accounting | 19UEC307 | 2019 |
| 102 | B.Com (E-Commerce) | Higher Corporate accounting | 19UEC411 | 2019 |
| 103 | B.Com (E-Commerce) | Company law and secreterial practice | 19UEC413 | 2019 |
| 104 | B.Com (E-Commerce) | Cost accounting | 19UEC515 | 2019 |
| 105 | B.Com (E-Commerce) | Income tax | 19UEC516 | 2019 |
| 106 | B.Com (E-Commerce) | Imdirect taxation | 19UEC620 | 2019 |
| 107 | B.Com (E-Commerce) | Management accounting | 19UEC619 | 2019 |
| 108 | B.Com (E-Commerce) | Commercial law | 19UEC206 | 2019 |
| 109 | B.COM(FINANCE) | Core Elective I-Brand Management | 19UCF5E2 | 2019 |
| 110 | B.COM(FINANCE) | Core Elective II-Business Environment | 19UCF6E4 | 2019 |
| 111 | B.COM(FINANCE) | Core Elective III-Working capital management | 19UCF6E6 | 2019 |
| 112 | B.Com PA | CORE I : Financial Accounting | 19UPA101 | 2019 |
| 113 | B.Com PA | CORE III : Higher Financial Accounting | 19UPA203 | 2019 |
| 114 | B.Com PA | CORE V : Corporate Accounting | 19 UPA 305 | 2019 |
| 115 | B.Com PA | CORE X : Higher Corporate Accounting | 19 UPA 410 | 2019 |
| 116 | B.Com PA | Core XIV : Cost Accounting | 19 UPA 514 | 2019 |
| 117 | B.Com PA | Major ELECTIVE I: Principles of Insurance | 19 UPA 5E2 | 2019 |
| 118 | B.Com PA | Core XVI : Commerce Practical | 19 UPA 516 | 2019 |
| 119 | B.Com PA | Major ELECTIVE II : Investment Management | 19 UPA 5E4 | 2019 |
| 120 | B.Com PA | Core XVII : Management Accounting | 19 UPA 617 | 2019 |
| 121 | B.Com PA | Major ELECTIVE III: Case Analysis | 19UPA 6E6 | 2019 |
| 122 | B.Com BI | Fundamentals of Banking | 19UBI3N2 | 2019 |

BOS MINUTES

Click here

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE POLLACHI

Dr. R. MUTHUKUMARAN,
M.A.,M.Phil.,B.Ed.,Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore

BOARD OF STUDIES IN E-COMMERCE

16.02.2019 SATURDAY 10.00 AM.



| S.No | MEMBERS | SIGNATURE |
|---|---|---|
| 1. | Dr. M.V. Sathiyabama (chair-Person) | M.V.1. [signature] |
| 2. | R.Vidwakalyani | R.vidhakal [signature] |
| 3. | T. kiruthika | T. Kiruthika [signature] |
| 4. | M. Ragaprabha | M. Ragaprabha [signature] |
| 5. | P. Sangeetha | P. Sang [signature] |
| 6. | Dr. M. Rajapriya<br>Associate Professor<br>Department of Commerce<br>STC, Pollachi<br>(university Nominee) | M. Rajapriya [signature] |
| 7. | Dr. M. Vasuki<br>Associate Professor<br>Department of Commerce CA<br>Vidyasagar College of Arts & Science<br>udumalpet.<br>(Subject Expert & Academic Auditor) | [signature] 16/2/19 |
| 8. | Mr. Santhosh kumar. K<br>Business Development Manager<br>Accent Techno Soft<br>Coimbatore.<br>(Industrial Expert) | [signature] 16/2/19 |
| 9. | Ms. K. karthika<br>Senior Quality checker &<br>Senior Process Executives<br>NTT Data Services, Coimbatore.<br>(Alumni) | K. Karthika. |

MINUTES

As per the recommendations of the Board members, the following changes were made for 2019-2022 Batch.

(i) The following common papers will be introduced for 2019-2021 Batch:

1. Financial Accounting
2. Higher financial Accounting
3. Corporate Accounting
4. Higher Corporate Accounting
5. Company Law and Secretarial Practice
6. Cost Accounting
7. Income tax
8. Indirect taxation
9. Management Accounting
10. Commercial Law.

(ii) Instead of modern Banking paper, Banking and Insurance paper is introduced in IV Semester.

1. Chair person : M.V.L.T.S

2. Academic Advisor
   & Subject Expert : [signature] 16/2/19.

3. University Nominee : M. Rajaf

4. Industrial Expert : [signature] 16/2/19

5. Alumni : K. Karthika.

6. Faculty :
   Prof. R. Vidwakalyani : R. Vidwakal
   Prof. T. Kiruthika :
   Prof. M. RagaPrabha : M. Ragaprabha
   P. Sangeetha : P. Sangeetha

**B.COM (E-COMMERCE)**

**(FOR THE CANDIDATES FROM THE ACADEMIC YEAR 2019-2022)**

**(2019-2022 Batch)**

**I TO VI SEMESTERS: SCHEME OF EXAMINATIONS**

| Part | Subject Code | Subject | Ins. Hours Per | Exam | | | | Credit |
|---|---|---|---|---|---|---|---|---|
| | | | | Hours | CIA | ESE | Total | |
| **Semester – I** | | | | | | | | |
| I | 19UTL101 | Tamil / Hindi Paper/French – I | 6 | 3 | 25 | 75 | 100 | 3 |
| II | 19UEN101 | Communication Skills– I | 5 | 3 | 25 | 75 | 100 | 3 |
| III | 19UEC101 | CORE I : Financial Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC102 | CORE II : Business Application Software | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC1A1 | ALLIED I : Business Economics | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC103 | CORE III : Programming Laboratory – I : MS – Office | 4 | 3 | 40 | 60 | 100 | 2 |
| IV | 19UHR101 | Human Rights | 1 | 2 | - | 50 | 50 | 2 |
| | 19HEC101 | Human Excellence - Personal Values & SKY yoga practice-1 | 1 | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities | - | - | - | - | - | - |
| **Total** | | | **30** | **-** | **190** | **510** | **700** | **23** |
| **Semester – II** | | | | | | | | |
| I | 19UTL202 | Tamil / Hindi Paper/French – II | 6 | 3 | 25 | 75 | 100 | 3 |
| II | 19UEN202 | Communication Skills– II | 5 | 3 | 25 | 75 | 100 | 3 |
| III | 19UEC204 | CORE IV : Higher Financial Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC205 | CORE V : Fundamentals of E-commerce | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC206 | CORE VI :Commercial Law | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC2A2 | ALLIED II : : Programming Laboratory – II : Accounting Package Tally | 2 | 3 | 20 | 30 | 50 | 2 |
| IV | 19EVS201 | Environmental Studies | 2 | 2 | - | 50 | 50 | 2 |
| | 19HEC202 | Human Excellence - Family Values& SKY yoga practice-2 | 1 | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities | - | - | - | - | - | - |

Dr. M.V. SATHIYABAMA,
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Head, Department of Commerce (E-Commerce)
N.G.M. College, POLLACHI - 642 001.

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE POLLACHI

PRINCIPAL
N.G.M. COLLEGE, POLLACHI

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **TOTAL** | **30** | **-** | **170** | **480** | **650** | **23** |

| Part | Subject Code | Subject | Ins. Hours Per Week | Exam | | | | Credit |
|---|---|---|---|---|---|---|---|---|
| | | | | Hours | CIA | ESE | Total | |
| **Semester – III** | | | | | | | | |
| III | 19UEC307 | CORE VII : Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC308 | CORE VIII : Object Oriented Programming with C++ | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC309 | CORE IX : Modern Marketing | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC310 | CORE X : Programming Laboratory – III :Object oriented programming with C ++ | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UEC3A3 | ALLIED III: Business Mathematics and Statistics | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC3N1/ 19UEC3N2 | NON-MAJOR ELECTIVE Subjects – 1 Dynamics in E-commerce / E-BANKING | 1 | 2 | - | 50 | 50 | 2 |
| IV | 19HEC303 | Human Excellence - Professional Values& SKY yoga practice-3 | 1 | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities | - | - | - | - | - | - |
| **Total** | | | **30** | **-** | **165** | **435** | **600** | **21** |
| **Semester – IV** | | | | | | | | |
| III | 19UEC411 | CORE XI: Higher Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC412 | CORE XII : Software Development with Visual Basics | 6 | 3 | 25 | 75 | 100 | 5 |
| | 19UEC413 | CORE XIII : Company Law and Secretarial Practice | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC414 | CORE XIV : Programming Laboratory – IV : Software Development with Visual Basics | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UEC4A4 | ALLIED IV : Banking and Insurance | 6 | 3 | 25 | 75 | 100 | 5 |
| | 19UEC4N3/ 19UEC4N4 | NON-MAJOR ELECTIVE Subjects – 2 Applications of E-commerce /E-COMMERCE | 1 | 2 | - | 50 | 50 | 2 |
| IV | 19HEC404 | Human Excellence - Social Values& SKY yoga practice-4 | 1 | 2 | 25 | 25 | 50 | 1 |
| V | | Extension Activities: **Annexure I** | - | - | 50 | - | 50 | 1 |
| | | **Total** | **30** | | **215** | **435** | **650** | **24** |

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NALLAMUTHU GOUNDER MAHALINGAM COLLEGE POLLACHI

PRINCIPAL
N.G.M. COLLEGE, POLLACHI

| Part | Subject Code | Subject | Ins. Hours Per Week | Exam | | | | Credit |
|---|---|---|---|---|---|---|---|---|
| | | | | Hours | CIA | ESE | Total | |
| **Semester – V** | | | | | | | | |
| III | 19UEC515 | CORE XV : Cost Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC5E1/ 19UEC5E2 | ELECTIVE I : Information Security & E-commerce Technology/ Software Engineering | 6 | 3 | 25 | 75 | 100 | 5 |
| | 19UEC5E3/ 19UEC5E4 | ELECTIVE II: Software Project Viva – Voce/Commerce Practical's | 1 | - | 10 | 40 | 50 | 2 |
| | 19UEC 516 | CORE XVI: Income Tax | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC517 | CORE XVII : Internet & Web Designing | 5 | 3 | 25 | 75 | 100 | 5 |
| | 19UEC518 | CORE XVIII: Programming Laboratory – V: Internet & Web Designing | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UEC5S1/ 19UEC5S2 | SKILL BASED ELECTIVE Subjects - 1 Fundamentals of Entrepreneurship/Organisational Behaviour | 1 | 2 | - | 50 | 50 | 2 |
| IV | 19HEC505 | Human Excellence - National Values & SKY yoga practice-5 | 1 | 2 | 25 | 25 | 50 | 1 |
| | 19GKL501 | Skill Based Subjects : General Awareness* | *SS | 3 | - | 50 | 50 | 2 |
| **Total** | | | **30** | **-** | **175** | **525** | **700** | **27** |
| **Semester – VI** | | | | | | | | |
| III | 19UEC619 | CORE XIX : Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC620 | CORE XX: Indirect Taxation | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC6E5/ 19UEC6E6 | ELECTIVE III: E-Commerce Strategy and Applications/Open Source Technologies | 6 | 3 | 25 | 75 | 100 | 5 |
| | 19UEC621 | CORE XXI : Java Programming | 5 | 3 | 25 | 75 | 100 | 4 |
| | 19UEC622 | CORE XXII : Programming Laboratory – VI: Java | 4 | 3 | 40 | 60 | 100 | 2 |
| IV | 19UEC6S3/ 19UEC6S4 | SKILL BASED ELECTIVE Subjects - 2 Principles of Management / Project management | 1 | 2 | - | 50 | 50 | 2 |
| V | 19HEC606 | Human Excellence - Global Values & SKY yoga practice-6 | 2 | 2 | 25 | 25 | 50 | 1 |
| | | **Total** | **30** | **-** | **165** | **435** | **600** | **22** |
| **Grand Total** | | | **180** | | | | **3900** | **140** |

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PRINCIPAL
N.G.M. COLLEGE, POLLACHI

| | | | | |
|---|---|---|---|---|
| **Programme Code:** | **B.com E-commerce** | **Programme Title :** | **Bachelor of Commerce with E-commerce** | |
| **Course Code:** | **19UEC101** | **Title** | **Batch :** | **2019-22** |
| | | **Financial Accounting** | **Semester** | **I** |
| **Hrs/Week:** | **06** | | **Credits:** | **04** |

**Course Objective**

To impart knowledge to the students for the preparation of various accounting statements

**Course Outcome**

| | | |
|---|---|---|
| **K1** | **CO1** | To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices. |
| **K2** | **CO2** | To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles. |
| **K3** | **CO3** | To apply skills in critical-thinking and problem-solving |
| **K4** | **CO4** | To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. |

**Unit-1 Introduction to Accounting Cycle**

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04). (15 hrs)

**Unit-2 Depreciation Accounting (AS-06) and Single Entry System**

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method. (15 hrs)

**Unit-3 Consignment Accounts**

Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). (16 hrs)

**Unit-4 Joint Venture Account** (AS-11)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint Venture- Separate set of books-Separate set of books is not kept (16 hrs)

**Unit-5 Royalty Accounting**

Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss) (16 hrs)

**Total Contact hrs / Semester** **(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Note**: Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

**Books for Study:**

Dr.V.Radha revised edition (2016), Fianncial Accounting, Prasanna Publishers and Distributors

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13th Revised Edition, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.

2. Vinayakam. N and Charumathi,B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | H | M | M | H |
| **CO2** | H | M | M | M | H |
| **CO3** | M | H | M | S | M |
| **CO4** | H | S | H | H | M |

S-Strong; H-High; M-Medium; L-Low

| | | | | |
|---|---|---|---|---|
| **Programme Code:** | **B.Com E-Commerce** | **Programme Title :** | **Bachelor of Commerce with E-commerce** | |
| **Course Code:** | **19UEC204** | **Title** | **Batch :** | **2019-22** |
| | | **Higher Financial Accounting** | **Semester** | **II** |
| **Hrs/Week:** | **06** | | **Credits:** | **04** |

## Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

## Course Outcomes (CO)

| | | |
|---|---|---|
| **K1** | **CO1** | To recollect the rules for admission, retirement and death of a partner in a firm. |
| **K2** | **CO2** | To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners. |
| **K3** | **CO3** | To apply the relevant rule for settlement of accounts among partners after dissolution. |
| **K4** | **CO4** | To analyses the procedures involved in accounting processes and its application. |

### Unit-1 Admission and Retirement of Partner

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only) (15hrs)

### Unit-2 Death of a partner and Dissolution of firm

Death of a Partner - Executor's Account - Dissolution of firm (15 hrs)

### Unit-3 Insolvency of partner and Sale of firm

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company (15 hrs)

**Unit-4 Branch and Departmental accounts**

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer. (15 hrs)

**Unit-5 Hire Purchase and Installment accounting**

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

| Group discussions, Seminar and Assignment |
|---|

- Italics denotes self study topics

**Books for Study:**

Dr.V.Radha revised edition (2016), Fianncial Accounting, Prasanna Publishers and Distributors

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

**Books for Reference:**

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company.

**Mapping**

| PSO / CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | H | H | H | H |
| **CO2** | H | H | S | S | M |
| **CO3** | H | S | S | H | M |
| **CO4** | H | M | H | M | H |

S-Strong; H-High; M-Medium; L-Low

| Programme code: | B.Com | Programme Title : | Bachelor of Commerce with E-Commerce | |
|---|---|---|---|---|
| Course Code: | 19UEC206 | Title | Batch : | 2019-2022 |
| | | Commercial Law | Semester | II |
| Hrs/Week: | 04 | | Credits: | 04 |

## Course Objective

To make the students to understand the fundamentals of Commercial Laws**.**

## Course Outcomes (CO)

| | | |
|---|---|---|
| **K1** | **CO1** | To remember rules and issues relating to the business. |
| **K2** | **CO2** | To understand the fundamentals of commercial law. |
| **K3** | **CO3** | To apply the knowledge and skills in the elective area of the business law. |
| **K4** | **CO4** | To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law. |

**Unit-1 Indian Contract Act 1872:**

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance. (13 hrs)

**Unit-2 Consideration:**

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. **Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation**.** **(**13 hrs)

**Unit-3 Contingent Contract:**

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract. (13 hrs)

**Unit-4 Contract of Indemnity and Guarantee:**

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. (13 hrs)

**Unit-5 Contract of Agency:**

*Classification* – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930. (13 hrs)

**Total Contact hrs / Semester** **(65 hours)**

| Group discussions, Seminar , Assignment and Case study |
|---|

- Italics denotes self study topics

**Books for Study:**

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

**Books for Reference:**

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | M | H | M | M |
| **CO2** | H | M | H | M | M |
| **CO3** | H | H | H | H | H |
| **CO4** | S | H | H | H | H |

S-Strong; H-High; M-Medium; L-Low

| **Course Designed by** | **Verified by HoD** | **Checked by** | **Approved by** |
|---|---|---|---|
| **Name and Signature** | **Name and Signature** | **CDC** | **COE** |
| B.Indirapriyadharshini<br><br>Signature | Dr.M.V.Sathiyabama<br><br>Signature | Dr.M.Durairaju<br><br>Signature | Dr.R.Muthukumaran<br><br>Signature |

| Programme Code: | B.com E-Commerce | Programme Title : | Bachelor of Commerce E-Commerce | |
|---|---|---|---|---|
| Course Code: | 19 UEC 307 | Title | Batch : | 2019-22 |
| | | Corporate Accounting | Semester | III |
| Hrs/Week: | 06 | | Credits: | 04 |

## Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

## Course Outcomes (CO)

| | | |
|---|---|---|
| **K1** | **CO1** | To recollect the basic concepts and terms of the corporate accounting. |
| **K2** | **CO2** | To familiarize students with the accounting treatment adopted for raising funds and redeeming them |
| **K3** | **CO3** | To understand the basis in preparing financial statements of joint stock company. |
| **K4** | **CO4** | To apply the knowledge in evaluating goodwill & share of a company |

### Unit 1 Share capital

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. (15 hrs)

### Unit 2 Preference share and Debentures

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) . (15 hrs)

### Unit 3 Financial Statement of Companies

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments). (16 hrs )

**Unit 4 Valuation of Shares and Goodwill**

Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill. (16 hrs)

**Unit 5 Liquidation of Companies**

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account. (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

| |
|---|
| Group discussions, Seminar and Assignment |

- Italics denotes self study topics

  **Note:** Distribution of Marks

  Theory: 20 Marks

  Problems: 80 Marks

**Books for Study:**

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

**Books for Reference:**

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

**Mapping**

| PSO CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | H | H | M | H |
| **CO2** | H | H | H | H | H |
| **CO3** | M | H | S | M | H |
| **CO4** | H | H | H | H | S |

| | | | | |
|---|---|---|---|---|
| **Programme code:** | **B.Com E-Commerce** | **Programme Title :** | **Bachelor of Commerce with E-Commerce** | |
| **Course Code:** | **19 UEC 411** | **Title** | **Batch :** | **2019-22** |
| | | **Higher Corporate Accounting** | **Semester** | **IV** |
| **Hrs/Week:** | **06** | | **Credits:** | **04** |

**Course Objective**

To enable the students understand Higher Corporate Accounting System.

**Course Outcomes (CO)**

| | | |
|---|---|---|
| **K1** | **CO1** | To understand the accounting procedures of amalgamation and absorption of companies |
| **K2** | **CO2** | To prepare financial statement of special type of business such as Banking companies, Insurance companies. |
| **K3** | **CO3** | To apply skills for preparing accounting for reconstruction of companies. |
| **K4** | **CO4** | To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company |

**Unit 1 Amalgamation Absorption of companies**

Accounting for Amalgamation (AS14) and Absorption of Companies. (15 hrs)

**Unit 2 Reconstruction of Companies**

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme) (15 hrs)

**Unit 3 Banking Company Accounts (**Banking Regulation Act 1949) (16 hrs)

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

**Unit 4 Insurance Company Accounts** (IRDA Act 1999)

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. (16 hrs)

**Unit 5 Holding Company Accounts**

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings) (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

| Group discussions, Seminar and Assignment |
|---|

- Italics denotes self study topics

  **Note:** Distribution of Marks

  Theory: 20 Marks

  Problems: 80 Marks

**Books for Study:**

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

**Books for Reference:**

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | S | M | M | H | M |
| **CO2** | H | S | H | M | H |
| **CO3** | H | H | S | S | H |
| **CO4** | H | H | H | H | H |

S-Strong; H-High; M-Medium; L-Low

<table>
<tr><td>Programme code:</td><td>B.com E-Commerce</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Ecommerce</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UEC413</td><td>Title</td><td>Batch :</td><td>2019-2022</td></tr>
<tr><td rowspan="2">Company Law And Secretarial Practice</td><td>Semester</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>06</td><td>Credits:</td><td>04</td></tr>
</table>

**Course Objective**

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

**Course Outcomes (CO)**

| | | |
|---|---|---|
| **K1** | **CO1** | To recollect the concept about Company and its promotions under Companies Act 2013. |
| **K2** | **CO2** | To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary. |
| **K3** | **CO3** | To prepare the documents maintained under Companies Act 2013. |
| **K4** | **CO4** | To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law. |

**Unit 1 Company:** (15 hrs)

Meaning, Definition – Characteristics – Types of companies including One Person Company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.

**Unit 2 Memorandum & Articles:**

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management. (15 hrs)

**Unit 3 Prospectus:**

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.

(16hrs)

**Unit 4 Meeting:**

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings (16 hrs)

**Unit 5 Winding up of Company:**

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties - Duties of a Company Secretary in winding up (16hrs)

**Total Contact hrs / Semester (78 hours)**

| |
|---|
| Group discussions, Seminar and Assignment |

- Italics denotes self study topics

**Books for Study:**

1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.

2. Kapoor N.D (2013), "Company Law and Secretarial Practice", $13^{th}$ Edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

1.Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.

2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | S | M | H | M | M |
| **CO2** | H | H | H | H | H |
| **CO3** | H | M | S | M | H |
| **CO4** | H | H | S | H | H |

S-Strong; H-High; M-Medium; L-Low

<table>
<tr><td>Programme Code:</td><td>B.Com E-Commerce</td><td>Programme Title : B.com E-commerce</td><td colspan="2">Bachelor of Commerce E-Commerce</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UEC515</td><td>Title</td><td>Batch :</td><td>2019-22</td></tr>
<tr><td rowspan="2">Cost Accounting</td><td>Semester</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>06</td><td>Credits:</td><td>04</td></tr>
</table>

## Course Objective

To enlighten the student's on the importance of cost ascertainment**.** reduction and control.

## Course Outcomes (CO)

| | | |
|---|---|---|
| **K1** | **CO1** | To understand the costing system, cost management system and the concept of labour and overhead cost. |
| **K2** | **CO2** | To apply skills in preparing cost sheet |
| **K3** | **CO3** | To evaluate problems in the allocations and apportionment of overheads. |
| **K4** | **CO4** | To analyze the elements of cost involved in various processes. |

**Unit-1 Cost concepts**

Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation (16 hrs)

**Unit-2 Material Control** (16 hrs)

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.

**Unit-3 Labour and Overheads**

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.

Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads (16 hrs)

**Unit-4 Process Costing**

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain. (15 hrs)

**Unit-5 Unit, Job, Batch and Transport Costing**

Unit Costing – Job Costing and Batch costing – Transport Costing. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

| Group discussions, Seminar and Assignment |
|---|

- Italics denotes self study topics

**Note:** Distribution of marks

Theory: 20 Marks

Problems: 80 Marks

**Books for Study:**

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

**Books for Reference:**

1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.

2.Khan. M.Y and Jain. P.K,( 2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | H | H | H | H |
| **CO2** | S | S | S | M | M |
| **CO3** | H | H | H | M | M |
| **CO4** | H | M | M | H | H |

S- Strong; H-High; M-Medium; L-Low

| Programme Code: | B.Com E-Commerce | Programme Title : | Bachelor of Commerce with E- Commerce | |
|---|---|---|---|---|
| Course Code: | 19UEC516 | Title | Batch : | 2019-22 |
| | | Income Tax | Semester | V |
| Hrs/Week: | 06 | | Credits: | 04 |

**Course Objective**

To facilitate the students to gain adequate knowledge in Income-Tax

**Course Outcomes (CO)**

| | | |
|---|---|---|
| **K1** | **CO1** | To recollect the fundamental concept of income tax act 1961 |
| **K2** | **CO2** | To get the idea of the various sources of incomes |
| **K3** | **CO3** | To apply the income tax laws for computation of an individual's adjusted gross incomes |
| **K4** | **CO4** | To evaluate individual income computation statement. |

**Syllabus**

**Unit 1**

Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income. (15 hrs)

**Unit 2**

Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. (15 hrs)

**Unit 3**

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. (16 hrs)

**Unit 4**

Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains. (16 hrs)

**Unit 5**

Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual (16 hrs)

**Total Contact hrs / Semester (78 hours)**

| Group discussions, Seminar and Assignment |
|---|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

**Books for Study:**

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

**Books for Reference:**

1. Gaur and Narang),Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.

2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

**Note :**

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

| Programme Code: | B.Com E-Commerce | Programme Title : | Bachelor of Commerce with E-Commerce | |
|---|---|---|---|---|
| Course Code: | 19UEC620 | Title | Batch : | 2019-22 |
| | | Indirect Taxation | Semester | VI |
| Hrs/Week: | 06 | | Credits: | 04 |

**Course Objective**

To impart basic knowledge about major Indirect Taxes.

**Course Outcomes (CO)**

| | | |
|---|---|---|
| K1 | CO1 | To remember the rules and regulation of indirect taxation. |
| K2 | CO2 | To understand the rules for registrations and its exemptions in taxation. |
| K3 | CO3 | To implement GST and its working mechanisms. |
| K4 | CO4 | To analyze and resolve tax problems. |

**Unit-1**

Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes. (13 hrs)

**Unit-2**

Introduction and Scope of Customs Law in India-The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back. (13 hrs)

**Unit-3**

Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST-Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017-Taxes subsumed under Central Goods and Services Tax Act 2017. (13 hrs)

**Unit-4**

Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.(13 hrs)

**Unit-5**

Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.

(13 hrs)

**Total Contact hrs / Semester** **(65 hours)**

| |
|---|
| Group discussions, Seminar and Assignment. |

- Italics denotes self study topics

**Books for Study:**

Datey, V.S. (2017). *Indirect Taxes.* Mumbai, Taxmann Publications Private Limited.

*Simplified Approach to GST – A Ready Reference.*

**Books for Reference:**

1.Balachandran, V. (2017). *Indirect Taxation.* New Delhi, Sultan Chand and Sons.

2.Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax.* New Delhi, Jain Book Agency.

3.RadhaKrishnan, R. (2017). *Indirect Taxation.* New Delhi, Kalyani Publishers.

4.Sethurajan (2017). *Indirect Taxation including Wealth Tax.* Speed Publications

**Mapping**

| PSO<br>CO | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
|---|---|---|---|---|---|
| **CO1** | H | S | H | S | H |
| **CO2** | H | H | H | S | H |
| **CO3** | H | S | S | H | S |
| **CO4** | S | S | S | S | S |

S-Strong; H-High; M-Medium; L-Low