

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN

(AUTONOMOUS)

CHENNAI – 600 044

SYLLABUS AND REGULATIONS

DEPARTMENT OF COMMERCE (Day & Evening)

With effect from the academic year 2016 –17 onwards

VISION OF THE DEPARTMENT

BUSINESS SKILLS AND KNOWLEDGE IMPARTED

COMPETENCE TO UNDERTAKE PROJECTS

OVERALL PERCEPTION OF BUSINESS WORLD

**MANAGING OF INTERNAL AND EXTERNAL
FORCES OF MANAGEMENT**

DEPARTMENT OF B.Com (General) Day & Evening
DETAILS OF SUBJECTS ALONG WITH CREDITS 2016-2017 ONWARDS

Semester	Subject	Subject Code	Title of the Paper	Internal & External	Credits
I	Language	ULT/FC/1001	Tamil / Hindi / Sanskrit	25+75	3
	English	UGE/FC/1001	General English	25+75	3
	Major – I		Financial Accounts-I	25+75	4
	Major-II	UCO/CT/1002	Business Economics	25+75	4
	Allied-I		Business Statistics and Operations Research- I	25+75	5
	NME		Basics of Banking-I	40+60	2
	Com Skill	SSA1	Essential of Languages & Communication Skills	40+60	3
II	Language	ULT/FC/2002	Tamil / Hindi / Sanskrit	25+75	3
	English	UGE/FC/2002	General English – II	25+75	3
	Major – III	UCO/CT/2003	Financial Accounts-II	25+75	4
	Major-IV	UCO/CT/2004	International Economics	25+75	4
	Allied-II		Business Statistics and Operations Research-II	25+75	5
	NME		Basics of Banking-II	40+60	2
	Sp Skill	SSA2	Essential of Spoken & Presentation Skills	40+60	3
III	Major – V	UCO/CT/3005	Corporate Accounting-I	25+75	4
	Major-VI	UCO/CT/3006	Business Management	25+75	4
	Major-VII	UCO/CT/3007	Business Law	25+75	4
	Major-VIII	UCO/CT/3008	Banking Theory Law and Practice	25+75	4
	Allied-III	UCO/AP/3001	Computer Applications in Business – I	25+75 25+75	5 2
	ENV	VCES	Environmental Studies		
IV	Major – IX	UCO/CT/4009	Corporate Accounting-II	25+75	4
	Major-X	UCO/CT/4010	Business Communication	25+75	4
	Major-XI	UCO/CT/4011	Company Law	25+75	4
	Major-XII	UCO/CT/4012	Financial Services	25+75	4
	Allied – IV	UCO/AP/4002	Computer Applications in Business - II	40+60	5
	PE		Personality Enrichment	40+60	3

V	Major- XIII	UCO/CT/5013	Cost Accounting	25+75	4
	Major-XIV	UCO/CT/5014	Principles of Auditing	25+75	3
	Major-XV	UCO/CT/5015	Business Taxation	25+75	4
	Major-XVI	UCO/CT/5016	Management Accounting	25+75	4
	Core Elective-I	UCO/C6/5001	Any one from the list of electives	25+75	5
	VE		Value Education (Yoga)	40+60	2
VI	Major-XVII	UCO/CT/6017	Entrepreneurial Development	25+75	3
	Major-XVIII	UCO/CT/6018	Marketing	25+75	3
	Major-XIX	UCO/CT/6019	Advanced Cost Accounting	25+75	3
	Core Elective II	UCO/C6/6002	Any one from the list of electives	25+75	5
	Core Elective III	UCO/C6/6003	Any one from the list of electives	25+75	5
	SSC4		Computing Skills	40+60	3

Electives :

1. Income Tax law & Practice I
2. Income Tax law & Practice II
3. Financial Management
4. Customer Relationship Management
5. Human Resource Management

SEMESTER –I

FINANCIAL ACCOUNTING-I – Major I

Sub Code: UCO/CT/IA01

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES

- ❁ To learn the basic fundamental concepts of Financial Accounting.
- ❁ To prepare various Accounts for various types of business organizations.
- ❁ To understand the practical applicability of Financial Accounting.

UNIT I (HRS-15)

Introduction to Financial Accounting – Accounting Concepts and Conventions – An overview of Accounting Standards (AS) 1 – 6 (theory only).

UNIT II (HRS-15)

Rectification of errors – Preparation of Final Accounts.

UNIT III (HRS-15)

Average Due Date– Account Current – Bank reconciliation statement

UNIT IV (HRS-15)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (Change in Method excluded), Annuity Method and Sinking Fund Method.

Insurance Claims - Average Clause (Loss of Stock only) including abnormal loss.

UNIT V (HRS-15)

Single entry - Meaning - Features- Difference between Single entry and Double entry system
- Statement of affairs method-Conversion method.

REFERENCE BOOKS:

1. Advanced Accounting- R.L. Gupta & V.K. Gupta- Sultan Chand, New Delhi.
- 2. Financial Accounting,- T.S. Reddy & Murthy -Margham Publications, Chennai.**
3. Advanced Accounting,-Shukla & Grewal - S. Chand, New Delhi.
- 4. Financial Accounting –Jain & Narang - Kalyani Publishers.**
5. Financial Accounting - P.C. Tulsian - Pearson Education India.
6. Financial Accounting.- S. Parthasarathy and A. Jaffarulla, Kalyani Publishers.
7. Advanced Accounting- R.L. Gupta & Radhaswamy - Volume 1- Sultan Chand.

BUSINESS ECONOMICS - Major II

Sub Code: UCO/CT/1002

Credits: 4

OBJECTIVES:

- ❁ To enable students to apply various economic tools in business.
- ❁ To learn about the various situations that affect business.

UNIT I (HRS-15)

Definition – Scope and Importance of Business Economics; Concepts: Production - Possibility frontiers - Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency.

UNIT II (HRS-15)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – types of Demand – Demand forecasting – Supply concept

UNIT III (HRS-15)

Consumer Behaviour: Indifference Curve – Definition, Properties and equilibrium

UNIT IV (HRS-15)

Production: Law of Variable Proportion – Economies of Scale. Breakeven analysis

UNIT V (HRS-15)

Product pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods.

Reference Books:

1. Business Economics – S. Shankaran – Margham Publications
2. Business Economics – P.L. Mehta - Sultan Chand & Sons
3. Business Economics – Francis Cherunilam- Tata Mc Graw Hill
4. Business Economics – C. M. Chaudhary - Crest Publishing House
5. Business Economics – H.L Ahuja- S. Chand Publishing

BUSINESS STATISTICS AND OPERATIONS RESEARCH-I - Allied I

Sub Code: UCO/AT/1BS1

Credits: 5

OBJECTIVES:

- ❁ To obtain the comprehensive knowledge of statistics and operation Research
- ❁ To study statistical methods which are often used in Research process.

UNIT I (HRS-16)

Introduction – Classification and Tabulation of Statistical Data –

Diagrammatic and Graphical Representations of Data

UNIT II (HRS-20)

Measures of Central Tendency – Mean, Median & Mode – Dispersion, Range, Quartile Deviation, Mean Deviation, Standard Deviation –Coefficient of variation

UNIT III (HRS-20)

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines & Coefficient

UNIT IV (HRS-16)

Time Series Analysis – Trend – Seasonal Variation only Method of Simple Averages

UNIT V (HRS-18)

Introduction to Operations Research – Linear Programming – Graphical Method

Reference Books:

1. Statistical Methods – S.P Gupta, Sultan Chand & Sons
2. Introduction to Operational Research –Dr. P.R.Vittal, Margham Publications
3. Statistics – Elhance
4. Operational Research - Hira & Gupta, S. Chand
5. Operational Research – Handy & A. Taha, Macmillan Publishers.

NON-MAJOR ELECTIVE I

BASICS OF BANKING I - NME

Sub Code: UCO/NE/1RM1

Credits: 2

OBJECTIVES:

- ❁ To enable the students to understand the basic concepts of Banking.
- ❁ To bring about the importance of modern trends in Banking.

UNIT – I (HRS 6)

Definition of Banks –Types of Banks -Commercial Banks and Central Banks (RBI) – Public sector banks- Private sector banks- Co-operative banks- Foreign Banks.

UNIT – II (HRS 6)

Definition of Customer – Opening of accounts-savings, current and fixed deposit accounts.

UNIT-III (HRS 6)

KYC Norms - Different types of customers- Pass book, cheque book

UNIT IV(HRS 6)

Cheques, -Features, Crossing, Endorsement – Demand Draft- Types of Loans – secured - advances against various securities (Jewel, FDR, Shares, Documents of Title to Goods and Immovable Properties)

UNIT-V(HRS 6)

Advanced Banking Technology - E- Banking - Core Banking - - Electronic Fund Transfer - Electronic Clearing Systems – ATM - SWIFT – RTGS – NEFT

Reference Books

1. Banking & Financial System – B. Santhanam, Margham Publications
2. Banking Theory Law & Practice – Dr. S. Guruswamy, Vijai Nicole Publications

SEMESTER – II

FINANCIAL ACCOUNTING II – MAJOR III

Sub Code: UCO/CT/2003

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To learn the basic fundamental concepts of Financial Accounting.
- ❁ To prepare various Accounts for various types of business organizations.
- ❁ To understand the practical applicability of Financial Accounting.

UNIT I (15 hrs)

Branch Accounts: - Dependant branches – stock and debtors system – Distinction between wholesale profit and retail profit – Independent Branch (foreign branches excluded)

UNIT-II (15 hrs)

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

UNIT-III (15 hrs)

Hire purchase and Instalment – Default and Repossession – Hire Purchase Trading Account – Instalment Purchase system

UNIT-IV (15 hrs)

Admission of a Partner – Retirement of a Partner – Death of a Partner

UNIT-V (15 hrs)

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) - Insolvency of all partners.

Reference Books:

1. R.L. Gupta and V.K. Gupta – Advanced Accounting, Sultan Chand and Sons, Delhi
2. T.S. Reddy and A. Murthy – Financial Accounting, Margham Publications, Chennai
3. Jain and Narang – Advanced Accounting, Kalyani Publishers, Chennai
4. Shukla and Grewal – Advanced Accounting, S.Chand and Co., Delhi

INTERNATIONAL ECONOMICS - MAJOR IV

Sub Code: UCO/CT/2004

Credits: 4

OBJECTIVES:

- ❁ To understand the various theories relating to International business.
- ❁ To learn about the various economic trends that affect business and its consequences.

Unit – I (HRS-15)

International Trade –Meaning – Importance - Theories of foreign Trade - Theories of Adam Smith, Ricardo, Haberler's, and Hechsher – Ohlin.

Unit – II (HRS-15)

Balance of Trade - Balance of Payment – Concepts – Causes of Disequilibrium, methods to correct Disequilibrium –Euro – Dollar marketing (an over view)

Unit – III (HRS-15)

Export Management – Export procedure and documents – Export Finance- Export Promotion – Export Pricing.

Unit – IV (HRS-15)

International Economic Organizations and its Functions IMF, IBRD, ADB, UNCTAD.

Unit – V (HRS-15)

Liberalization of trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

Reference books:

1. International Trade and Export Management
– Francis cherunilam – Himalaya publication
2. International Economics – K.R.Gupta- Atlantic Publishers & Distributors (P) Ltd
3. International Economics (Theory & policy) – Paul R. krugman and Maurice Obstfeld
4. International Economics – Robert J. Carbaugh
5. International Economics – H.G.Mannur- Vikaspublishing.

BUSINESS STATISTICS AND OPERATIONS RESEARCH- II

ALLIED II

Sub Code: UCO/AT/2BS2

Credits: 5

OBJECTIVES:

- ❁ To obtain the comprehensive knowledge of statistics and operation Research
- ❁ To study statistical methods which are often used in Research Process.

UNIT-I (HRS-20)

Probability – Addition and Multiplication Theorem – Conditional Probability – Simple Problems

UNIT-II (HRS-16)

Sampling Techniques – Types of Sample and Sampling Procedures

UNIT-III (HRS-20)

Tests of Significance – Normal, T, Chi-Square – Simple Problems

UNIT-IV (HRS-16)

Assignment and Transportation -- Simple Problems

UNIT-V (HRS-18)

Network Analysis – PERT and CPM (no crashing)

Reference Books:

1. Statisticals Methods – S.P.Gupta, Sultan 2000
2. Introduction to Operation Research – Dr.P.R.Vittal, Margham Publication.
3. Statistics – Elhance.
4. Operation Research – Hira and Gupta- S. Chand.
5. Operation Research – Handy and A. Taha- Macmillan Publishers

NON-MAJOR ELECTIVE II
BASICS OF BANKING II- NME

Sub Code: UCO/NE/2RM2

Credits: 2

PRACTICALS

Opening of accounts-savings, current and fixed deposit accounts

KYC Norms - Different types of customers- Pass book, cheque book

Cheques, -Features, Crossing, Endorsement

Demand Draft

Types of Loans – secured - advances against various securities (Jewel, FDR, Shares,

Documents of Title to Goods and Immovable Properties)

E- Banking - Core Banking

Electronic Fund Transfer - Electronic Clearing Systems

ATM - SWIFT – RTGS – NEFT

SEMESTER – III

CORPORATE ACCOUNTING – I – MAJOR V

Sub Code: UCO/CT/3005

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To give a comprehensive understanding of the system of Corporate Accounting.
- ❁ To develop skills relating to problem solving and sound reasoning.

UNIT – I (HRS 20)

Issue of shares and Debentures – Various Kinds – Forfeiture – Reissue –
Underwriting of Shares and Debentures.

UNIT – II (HRS 15)

Redemption of Preference Shares and Debentures.

UNIT - III (HRS 15)

Preparation of Company Final Accounts – Company Balance Sheet Preparation –
Computation of Managerial Remuneration

UNIT – IV (HRS 15)

Purchase of business – Profits Prior to Incorporation.

UNIT – V (HRS 25)

Alteration of share capital-Internal reconstruction and reduction of capital-valuation of goodwill and shares.

Reference Books:

1. Company accounts - Jain and Narang - Kalyani Publishers
2. Corporate accounts - S.N. Maheshwari.- Sultan Chand Publication
3. Corporate accounts – R.L. Gupta – Sultan Chand Publication
4. Corporate accounts – Radhaswamy - Sultan Chand and Sons
5. Corporate accounts – T.S. Reddy and A. Murthy – Margham Publications

BUSINESS MANAGEMENT – MAJOR VI

Sub Code: **UCO/CT/3006**

Credits: 4

OBJECTIVES:

- ❁ To make students understand the significance of Business Management. Planning and executing the plans in an optimum manner.
- ❁ To instill confidence among the students to take up responsibility while accepting managerial positions.

UNIT – I (HRS 15)

Introduction: Concept, nature, process and significance of management; Managerial roles and skills. Scientific Management – meaning, scope, Henry Fayol, F.W. Taylor, Elton Mayo, Peter F. Drucker (An Overview).

UNIT – II (HRS 25)

Planning – nature – Importance – Forms – Types – Steps in planning – Objectives – Policies – Procedures and Methods – Nature and types of Policies of decisions – Problems involved in decision – making.

UNIT – III (HRS 15)

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix) – Organizational structure – Span of control – Departmentalization – Informal Organization.

UNIT – IV (HRS 20)

Delegation – Decentralization – Difference between authority and power – Distinction between centralization decentralization – Responsibility – Meaning and functions of Staffing – Nature, Purpose and Scope of directing.

UNIT – V (HRS 15)

Co-ordination – Need for Co-ordination – types – Techniques – Distinction between co-ordinations – Controlling – Meaning, importance and types of controls – control Process.

Reference Books:

1. Principles of Management – L.M. Prasad – Sultan Chand & sons
2. Principles of Management – P.C.Tripathi – Sultan Chand Publications
3. Principles of Management – Koontz ‘O’ Donnell.- McGraw-Hill, 1972
4. Business Management – C.B.Gupta.- Sultan Chand Publication
5. Principles of Management – Dinkar Pagare –Sultan Chand Publication

BUSINESS LAW – MAJOR VII

Sub Code: **UCO/CT/3007**

Credits: 4

OBJECTIVES:

- ❁ To know the basic rules and regulations in starting a business.
- ❁ To enable students to face and overcome different business issues.

UNIT – I (HRS 15)

Indian Contract Act – Formation – Terms of Contract – Forms of contract – Offer and Acceptance considerations.

UNIT – II (HRS 20)

Capacity – flaw in consent, Void agreements – Illegal agreements.

UNIT – III (HRS 15)

Performance – tender – Quasi Contract – Discharge – Remedies for breach of contract.

UNIT – IV (HRS 15)

Contract of Agency – Types – Creation – Duties , Rights of Principal and Agent – Termination of agency

UNIT – V (HRS 25)

Sale of Goods Act – Sale and agreement to sell – Formation – Caveat emptor – implied
Conditions and warranty – Rights of unpaid seller.

Reference Books:

1. Business law – N.D.Kapoor. – Sultan Chand & Sons
2. Business law – Gogna- S.Chand
3. Business law – K.N. Ramaswamy.

BANKING THEORY LAW AND PRACTICE – MAJOR VIII

Sub Code: UCO/CT/3008

Credits: 4

OBJECTIVES:

- ❁ To know the basic rules and regulations in Banking.

- ❁ To impart the advanced technologies and latest procedure in Banking operations.

UNIT – I (HRS 15)

Definition of Banks – Role of Banks and Economic Development – Functions of Commercial Banks and Central Banks (RBI) – Provisions of Banking Regulation Act (Licensing, Capital, loans and Opening of Branches) - Advanced Banking Technology - E-Banking - Core Banking - - Electronic Fund Transfer - Electronic Clearing Systems – ATM - SWIFT – RTGS – NEFT.

UNIT – II (HRS 20)

Definition of Customer – Relationship between Banker and Customer - Opening of accounts- savings, current and fixed deposit accounts- KYC Norms - Different types of customers- Pass book, cheque book.

UNIT-III (HRS 15)

Negotiable Instruments – Meaning , Features of Negotiable Instruments- Holder & Holder in due course-- Cheques, Bills of exchange, Promissory notes-Features, Crossing, Endorsement.

UNIT IV(HRS 20)

Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques- Material alteration- unlawful alteration-Role of Collecting Banker- Closure of accounts- may close & must close - Services of Ombudsman.

UNIT-V(HRS 20)

Loans and Advances by Commercial banks- Principles of lending – Types of Loans – Clean and secured (lien-pledge-hypothecation& mortgage) - advances against various securities (Jewel, FDR, Shares, Documents of Title to Goods and Immovable Properties)

Reference books:

3. Banking Law & Practice in India- M. L. Tannon - Wadhwa & Company
4. A Text Book of Banking- Radhaswamy & Vasudevan, Sultan Chand & Sons
5. Banking Theory & Practice - S.N. Maheshwari ,Sultan Chand & Sons
6. Banking Law & Practice- P.N. Varshney, Sultan Chand & Sons
7. Banking Theory Law & Practice – Dr. S. Guruswamy, Vijai Nicole Publications
8. Banking & Financial System – B. Santhanam, Margham Publications
9. Banking & Financial System – Dr. K. Nirmala Prasad, Himalaya Publication

COMPUTER APPLICATIONS IN BUSINESS – I

ALLIED PAPER-III

Sub Code: UCO/AP/3001

Credits: 5

(COMMON TO B.COM & B.COM C.S)

OBJECTIVES:

☼ To enable the students to understand the Accounting Software.

Computerized Accounting – Tally.ERP 9

- Introduction to Tally.ERP 9, Preparation of Trial Balance - 5 + 10 Hours
- Preparation of final accounts with adjustments - 5 + 10 Hours
- Voucher entries postings, Inventory accounting - 10 + 30 Hours
- Purchase and sales order,
- Introduction to TDS, VAT, CST AND EXCISE - 5 + 15 Hours

SEMESTER – IV

CORPORATE ACCOUNTING – II – MAJOR IX

Sub Code: UCO/CT/4009

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To give a comprehensive understanding of the system of Corporate Accounting.

- ❁ To develop skills relating to problem solving and sound reasoning.

UNIT-I (HRS 15)

Human resource accounting- Accounting standards (10,13,14,20&26)- financial reporting practices-Accounting for price level changes

UNIT-II(HRS 20)

Final Accounts of Insurance Companies including Balance Sheet.

UNIT-III (HRS 20)

Final Accounts of banking Companies including Balance Sheet.

UNIT-IV (HRS 20)

Amalgamation – Absorption and External Reconstruction of a Company – (inter-company investments excluded).

UNIT-V(HRS 15)

Liquidation – Statement of Affairs and Deficiency Accounts (Theory & Format only) – Liquidator's Final Statement of Receipts and Payments.

Reference Books:

1. Company accounts - Jain and Narang - Kalyani Publishers
2. Corporate accounts - S.N. Maheshwari.- Sultan Chand Publication
3. Corporate accounts – R.L. Gupta – Sultan Chand Publication
4. Corporate accounts – Radhaswamy - Sultan Chand and Sons
5. Corporate Accounting – Reddy and Moorthy- Margham Publication

BUSINESS COMMUNICATION – MAJOR X

Sub Code: UCO/CT/4010

Credits: 4

OBJECTIVES:

- ❁ To make the students understand the significance of communication in day to day life.
- ❁ To enhance the clarity of communication by making them familiar with formal and informal communication.

UNIT – I (HRS 15)

Definition – Methods – Types – Principles of effective communication – barriers to communication – Business letter – Layout of Business letter And Office Environment.

UNIT – II (HRS 20)

Kinds of Business letters: Interview – Appointment – Acknowledgment – promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT – III (HRS 20)

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with shareholders, directors.

UNIT – IV (HRS 20)

Report writing – Agenda, Minutes of Meeting – Memorandum – Office order – Circular – Notes.

UNIT – V(HRS 15)

Modern forms of communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

Reference Books :

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli - Sultan Chand
2. Business Communication –Dr. N. Premavathy- Prasanna Publication’.
3. Business Communication- Dr. Natarajan- Margham Publications.
4. Business Communication- N S . Raghunathan & B. Santhanam- Margham Publications.

COMPANY LAW – MAJOR XI

Sub Code: UCO/CT/4011

Credits: 4

OBJECTIVES:

- ❁ To understand the various rules in forming a Company.
- ❁ To learn about the provision relating to management of the companies.

UNIT- I (HRS 15)

Definition of Joint Stock Company - Kinds – Formation – Incorporation.

UNIT-II (HRS 20)

Memorandum of Association – Contents and Alteration – Doctrine of Ultra Vires – Articles of Association – Contents – Distinction between the two – Doctrine of Indoor Management – Prospectus – Contents – Statement in Lieu of prospectus.

UNIT-III (HRS 25)

Share capital – Kinds of shares – Voting rights – Borrowing powers of companies – Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers – Qualification and Disqualification.

UNIT-IV (HRS 15)

Meetings and resolutions – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Ordinary and Special.

UNIT-V (HRS 15)

Winding up of a company – Modes of winding up – Winding up by the court – Voluntary winding up – Member's voluntary winding up – Creditor's voluntary winding up.

Reference Books:

1. Company Law – Bagrial – Vikas publication
2. Company Law – Avtar Singh - Eastern Book Company Publication
3. Principles of Company Law – M.C. Shukla and S.S. Gulshan
- Sultan Chand & Sons
4. Company Law – N.D. Kapoor - Sultan Chand And Sons
5. Company Law – M.R. Sreenivasan - Margam Publications.

FINANCIAL SERVICES - MAJOR XII

Sub Code: UCO/CT/4012

Credits: 4

OBJECTIVES:

- ❁ To understand the significance of financial services.
- ❁ To learn the various Financial services available with merit and Demerits.

UNIT – I (HRS 15)

Meaning and importance of Financial Services – Types of Financial Services – Financial Services & Economic Environment – Players in Financial Services Sector.

UNIT - II(HRS 20)

Money Market – meaning, money market Instruments – Commercial Paper – Certificate of Deposit , Repos – Capital Market – NIM – meaning, functions & Distribution

UNIT – III(HRS 20)

Stock Exchange – meaning, functions of stock exchange – types of speculators- Listing – SEBI – objectives, main features, powers – Demat of Shares & Securities.

UNIT – IV(HRS 20)

Leasing & Hire Purchase – concepts & features – Types of Lease – Merchant Banking –
Functions

UNIT – V(HRS 15)

Factoring – Functions of Factor — Venture capital – Insurance.

Reference books:

1. Financial Services – Dr. S. Guruswamy - Tata McGraw Hill Publications
2. Financial Services – B. Santhanam - Margham Publications
3. Financial Services – M.Y. Khan - Tata McGraw-Hill Publication

COMPUTER APPLICATIONS IN BUSINESS – II

ALLIED PAPER-IV

Sub Code:

Credits: 5

(COMMON TO B.COM & B.COM C.S)

OBJECTIVES:

- ❁ To apply the SPSS package and MS-Excel for project purposes.

SPSS - Statistical Package for Social Science

- ❖ Construction of frequency tables, Graphical representation of data - 5 + 20 Hours
- ❖ Measures of central tendency, Measures of dispersion - 5 + 15 Hours
- ❖ Correlation co-efficient -5 + 10 Hours

MS-Excel (5 + 25 Hours)

- ❖ Calculation of NPV of projects
- ❖ Cash Budget
- ❖ Break-Even Analysis
- ❖ Comparison of prices across years of Multiple products
- ❖ Flexible Budgets
- ❖ Variance Analysis

SEMESTER – V

COST ACCOUNTING – MAJOR XIII

Sub Code: UCO/CT/5013

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ◆ To understand the concept of Cost Accounting.

- ◆ To develop skills relating to problem solving.

UNIT I (HRS 15)

Nature and scope of Cost Accounting. Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers.

UNIT II (HRS 10)

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT III(HRS 25)

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department. EOQ, Bincard, Stores ledger, perpetual inventory system- Stores records, ABC analysis, VED analysis.

Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

UNIT IV (HRS 20)

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and Piece rate system –Taylors differential piece rate- Merricks multiple piece rate-incentive plan- Halsey, Rowan, Emerson, Gantt task & group bonus- Idle time and over time. Labour turnover.

UNIT V (HRS 20)

Overheads – Classification. Allocation, Apportionment and Absorption.

Accounting and control of overheads – Manufacturing (Primary and Secondary Distribution)- Machine Hour Rate.

REFERENCE BOOKS:

1. Cost Accounting - Jain S.P. and Narang K.L Kalyani Publications.
2. Practical Costing - Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N.
S.Chand & Sons
3. Cost Accounting - Reddy and Murthy, Margham Publications
4. Cost Accounting - S.P.Iyengar Sultan Chand & Sons.

NOTE:

Problems – 90 marks

Theory – 10 marks

No theory in section B

PRINCIPLES OF AUDITING - MAJOR XIV

Sub Code: UCO/CT/5014

Credits: 3

COMMON TO B.COM & B.COM C.S

OBJECTIVES:

- ⊗ Making the students relate to the need and significance of auditing.
- ⊗ Make the students understand how audit is undertaken and enabling them to prepare a report.

UNIT I (HRS 15)

Auditing – meaning, definition – objects, types of audit, audit programme – meaning, objects, advantages & disadvantages

UNIT II (HRS 20)

Vouching Of Cash Transactions – credit sales, credit purchase , objects of Internal check – difference between Internal Audit & Internal control. Verification & Valuation of Assets & Liabilities – Verification of Inventories & Investments.

UNIT III (HRS 15)

EDP audit–Impact of computerisation on audit approach- Type of Internal control in the computer based system-Approaches to EDP auditing–Auditing around with computers- Auditing with computers, Auditing through computers.

UNIT IV (HRS 20)

Appointment Of Auditor– Qualifications – removal, powers & liabilities of an Auditor under the Companies Act 1956.

UNIT V (HRS 20)

Specialised Audits – points to be considered while auditing, Educational Institutions, Hotels, Banking & Insurance Companies

REFERENCE BOOKS:

1. Practical Auditing – B.N. Tandon, S. Chand.
2. Auditing – Dr. Premavathy, Vishnu Publications.,
3. Principles and practice of auditing – Dinkar pagare, Sultan Chand & Sons
4. Practical Auditing – S. Vengadamani, Margham Publication.

BUSINESS TAXATION - MAJOR XV

Sub Code: UCO/CT/5015

Credits: 4

OBJECTIVES:

- ⊗ To acquaint the students with the Indirect taxes to which the business organization are exposed.

- ⊗ To inculcate the applicability of Indirect Taxes in the students day to day life

UNIT – I (HRS 15)

Objectives of Taxation- Canons of Taxation – Tax system in India- Direct and Indirect Taxes – Meaning and Types.

UNIT – II (HRS 20)

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods – Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty Offences and Penalties – Settlement – Appellate provisions.

UNIT – III (HRS 20)

The customs duty – Levy and Collection of customs duty – organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

UNIT – IV (HRS 15)

Central Sales Tax Act – Levy and Collection of CST –Important Definition of Sales Purchase in the course of export or import – Liability of Tax – Registration of dealers- Goods of Special Importance – Offences and penalties.

UNIT- V (HRS 20)

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration – Service Tax – Tax on different services – Rate of Service Tax.

REFERENCE BOOKS :

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi,
Bharat Law House Pvt. Ltd.
5. Students Guide to Income Tax by Dr. Vinod K. Singhanian and Monica Singhanian,
Taxmann
6. Indirect Taxes - Dattay
7. Business Taxation – T.S. Reddy & Dr. Y. Hariprasad Reddy,
Margham Publications

MANAGEMENT ACCOUNTING – MAJOR XVI

Sub Code: UCO/CT/5016

Credits: 4

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To make them understand the various techniques of the analysis of financial statements.

- ❁ To help them learn the various techniques of decision- making.

UNIT I (HRS 15)

Management accounting –meaning, scope, importance & limitation management accounting vs. Cost accounting, management accounting vs. financial accounting. Analysis & interpretation of financial statements-nature, objectives, tools-methods, comparative statements, common size statements & trend analysis.

UNIT II (HRS 10)

Variance analysis (Only Material and Labour Variance)

UNIT III (HRS 15)

Ratio analysis-interpretation, benefits & limitations. Classification of ratios- liquidity, profitability, Turnover, capital structure & leverage.

UNIT IV (HRS 25)

Funds flow analysis: concepts of funds flow statement-sources & uses of funds-managerial uses of funds flow statement.

Cash flow analysis: distinction of cash from funds –utility of cash flow statements-accounting Standard 3(AS 3) construction of cash flow statement.

UNIT V (HRS 25)

Budgets & budgetary control –meaning, objectives, merits& demerits –types of budgets- Production, cash& flexible budgets.

Marginal costing- Absorption costing and marginal costing – CVP Analysis-Break even Analysis- break even chart – Decision Making (limiting factor, make or buy decision only).

REFERENCE BOOKS:

- 1.Management Accounting- DR.S.N.Maheshwari, Vikas Publications.
- 2.Introduction ToManagement Accounting-Charles T.Horngren & Garyn..Sundem,
Longman Higher Education; 7th edition
- 3.Management Accounting - Sharma & Shashi K.Gupta, Kalyani Publishers.
- 4.Management Accounting - Reddy & Y.Hariprasad Reddy, Margham Publications.

SEMESTER – VI

ENTREPRENEURIAL DEVELOPMENT – MAJOR XVII

Sub Code: UCO/CT/6017

Credits: 3

OBJECTIVES:

- ❁ To understand the concept of entrepreneurship.
- ❁ To highlight the various measures taken by various agencies in supporting Women Entrepreneurs .

UNIT I (HRS 15)

Concept Of Entrepreneurship:

Entrepreneurship – Meaning – Schumpeter, Peter F.Drucker – McClelland - Types – Qualities Of An Entrepreneur – Classification Of Entrepreneurs – Factors Influencing Entrepreneurship – Functions Of Entrepreneurs.

UNIT II (HRS 20)

Entrepreneurial Development – Agencies.

Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – SIDBI, TIIC, SIPCOT, MSME Development Institute.

UNIT III (HRS 20)

Project Management:

Business Idea Generation Techniques – Identification Of Business Opportunities – Feasibility Study – Marketing, finance, technology and Legal Formalities – Preparation Of Project Report – Tools Of Appraisal.

UNIT IV (HRS 15)

Economic development programmes [EDP] – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

UNIT V (HRS 20)

Women Entrepreneurship – women entrepreneurship & economic development – problems – women empowerment - SHG – Meaning, Importance and Government Assistance.

REFERENCE BOOKS:

1. Entrepreneurial Development - C.B.Guptas & Srinivasan N.P, Sultan & Sons Publications.
2. Entrepreneurial Development - Saravanavel , Ess Pee Key Publishing House, Chennai-2,
3. Project Management - Vasant Desai, Himalaya Publishing House.
4. Entrepreneurial Development - Jayashree Suresh.
5. Entrepreneurship – new venture creation - Holt.
6. . Entrepreneurship and Small Business - S.Saini and S.K.Dhameja, Rawart New Delhi.
7. Handbook for New Entrepreneurs - P.C.Jain, Oxford University Press.,
8. Entrepreneurship and Small Business. - Dr.C.B.Gupta and Dr.S.S.Khanta Sultan & sons Publications.
9. Entrepreneurial Development- Dr.V.Balu

MARKETING – MAJOR XVIII

Sub Code: UCO/CT/6018

Credits: 3

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To understand the various concepts and their application in the field of marketing.

- ❁ To have an overall view of recent developments in marketing field.

UNIT I (HRS 15)

Introduction to marketing – Meaning – Definition and Functions of Marketing – Role and Importance of Marketing – Classification of Markets.

UNIT II (HRS 15)

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments).

UNIT III (HRS 20)

Market Segmentation – Concept – Benefits – Basis and levels, Introduction to Consumer Behaviour – Need for study – consumer buying decision process – Buying motives.

UNIT IV (HRS 20)

Marketing Mix-Product – Meaning – Introduction to PLC – Product Mix, Price – Pricing Policies and Methods, Place – Channels of Distribution (Levels) – Channel Members – Recent trends in Retail Marketing ,Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V (HRS 20)

Recent Trends in marketing - A Basic understanding of E – Marketing - online Marketing - Consumer Protection Act - Rights of Consumers-consumer Exploitation - Market Research, MIS and Marketing Regulations.

REFERENCE BOOKS:

1. Marketing by William J Stanton, McGraw-Hill, Publications.
2. Marketing Management by Still and Cundiff.
3. Marketing – J. Jayasankar.
4. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.

ADVANCED COST ACCOUNTING – MAJOR XIX

Sub Code: UCO/CT/6019

Credits: 3

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To give a comprehensive understanding of the system of cost accounting
- ❁ To develop in-depth knowledge about cost accounting.

UNIT I : (HRS 15)

Job Costing – Features of job costing – Job costing procedure – Forms used in Job costing – Batch costing – Determination of Economic Batch Quantity or Economic Lot Size , Contract Costing – Distinction between Job Costing and Contract Costing -- Recording of cost of a contract – Profit or Loss on contracts – Escalation Clause – Cost Plus Contracts.

UNIT II: (HRS 15)

Unit or Single or Output Costing—Meaning and Applicability – Accumulation of costs—Treatment of scrap of material – Presentation of costs – Production Account – Preparation of Manufacturing & Trading Account.

UNIT III: (HRS 20)

Operating and Operation Costing – Meaning and definition – Operating Costing in Some Service Industries – Transport Costing – computation of “Cost Unit” in Road Transport Business – Operation Costing.

UNIT IV : (HRS 20)

Process Costing I- Meaning – Characteristic Features – Types of Industries using Process Costing – Advantages and Disadvantages of process costing – Costing Procedure – Important aspects of Process Costing – Process Losses – Inter Process Profit.

UNIT V: (HRS 20)

Process Costing II- Work – In- Progress and Equivalent Production – Joint Products Costing – Methods of Apportionment of Joint Costs among Joint Products using Average Unit Cost Method and Physical Units Method. Accounting of By-Products—Non-Cost or sales method – other income or Miscellaneous Income Method – By Products Sales added to the main product sales – By product value deducted from total cost.

REFERENCE BOOKS:

1. Cost Accounting - Jain S.P. and Narang K.L Kalyani Publications.
2. Practical Costing - Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N.
S.Chand & Sons
3. Cost Accounting - Reddy and Murthy, Margham Publications
4. Cost Accounting - S.P.Iyengar Sultan Chand & Sons

NOTE:

Problems – 90 marks

Theory – 10 marks

No theory in section B

LIST OF ELECTIVES

CORE ELECTIVE I **INCOME TAX LAW AND PRACTICE I-**

Sub Code:

Credits: 5

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ☼ To enrich the students with all the sources and heads of income.

- ☼ To enable them to prepare the saral form and find out the tax liability.

UNIT I (HRS 10)

Meaning of Income-Canons of taxation and the Income tax act- Important definitions (Persons, Assessee, Previous year, Assessment year, Income, Gross total income)-scope of total income or incidence of tax- Residential status –Income exempt from tax.

UNIT II (HRS 30)

Heads of Income-Salaries-Allowances –Perquisites and their valuations- Deductions from salary-Gratuity-Pension, commutation of pension-Provident fund –Rebate.

UNIT III (HRS 20)

Income from House property –Definition of Annual value-Deductions from Annual value - Computation under different circumstances.

UNIT IV (HRS 25)

Income from Business or Profession-allowable and not allowable expenses-General deductions, its principles-provisions relating to depreciations-deemed business profits chargeable to profits to tax-Compulsory maintenance of books of accounts-audit of accounts

of certain persons- special provision for computing incomes on estimated basis under sections 44AD and 45AE-computation of income from business or profession.

UNIT V (HRS 05)

Filing of Return of Income-Assessment procedure in brief –due date of filing the return-defective return-belated return – revised return-self assessment –Best judgement Assessment-Income tax Authorities.

REFERENCE BOOKS ;

1. Income Tax Law And Practice - Gaur & Narang, Kalyani Publications
2. Income Tax Law And Practice – Hariharan, Vikas Publications.
3. Income Tax Law And Practice – Y.Hariprasad Reddy, Margham Publications.
4. Income Tax Law And Practice – SINGHANIA, Taxmanns Publications
5. Income Tax Law And Practice – MEHROTRA.

CORE ELECTIVE II
FINANCIAL MANAGEMENT

Sub Code:

Credits: 5

OBJECTIVES:

- ❁ ☐ To learn the various techniques of Financial Management.

- ❁ ☐ To develop skill related to problem solving and critical thinking.

UNIT I (HRS 15)

Finance function, nature & objectives- goals- profit maximization, wealth maximization- major decisions of finance manager.

UNIT II (HRS 20)

Working capital – concept, determining working capital requirements–factors influencing working capital- components of working capital management – management of inventory-management of receivables-management of cash.

UNIT III (HRS 15)

Dividend policies-Factors affecting –dividend payment- provisionofcompanies act on dividend payment.

UNIT IV (HRS 20)

Capital structure- under capitalization –over capitalization- over trading- decision of the firm –composition and sources of long term funds- leverage-factors determining fund requirements.

UNIT V (HRS 20)

Capital budgeting: nature of capital expenditure-capital budgeting procedure-methods of ranking Investment proposals-problems involving payback method, average rate of return method & discounted cash flow method.

REFERENCE BOOKS:

- 1.Business finance-Dr.V.Balu
- 2.Management accounting- Manmohan and Goyal, - Sahitya Bhawan,
- 3.Financial management – I.M.Pandey, Vikas Publishing House.
- 4.Financial management – S.N.Maheswari, Sultan Chand and Sons,

NOTE: Problems – 75 marks (From Unit II and Unit V only)

Theory - 25 marks.

CORE ELECTIVE III

INCOME TAX LAW AND PRACTICE II -

Sub Code:

Credits: 5

COMMON TO B.COM AND B.COM (C.S)

OBJECTIVES:

- ❁ To enrich the students with all the sources and heads of income.
- ❁ To enable them to prepare the saral form and find out the Tax liability.

UNIT I (HRS 25)

Income under capital gains –Short term, Long term capital gains- Transfer of capital assets - certain transactions not included as transfer - cost of acquisition - cost of improvement - Indexation of cost - capital gains under different circumstances - Exempted capital gains - computation of capital gains.

UNIT II (HRS 20)

Income from other sources (as a residuary head of income) their computation - grossing up - Deduction in commuting income under this head and other related provisions.

UNIT III (HRS 15)

Clubbing of income-transfer of income without the transfer of asset- circumstances under which the individual is assessable in respect of remuneration of spouse- assessability of income from assets transferred to spouse, sons wife, any other persons for the

benefit of their special respect to income of minor child - Set Off-Carry Forward - Carry Forward and set off.

(Problems only from Set Off and Carry Forward)

UNIT IV (HRS 15)

Permissible deductions from gross total income – section 80CC to 80U (problems to be based on 80C, 80CCC, 80CCD, 80D, 80DD, 80E, 80G, 80GG, 80U for individuals only)

UNIT V (HRS 15)

Assessment of individuals (theory and problems) – Partnership firms and association of persons (theory only).

REFERENCE

- 1 .Income Tax Law And Practice - Gaur & Narang, Kalyani Publications
2. Income Tax Law And Practice – Hariharan, Vikas Publications.
3. Income Tax Law And Practice – Y.Hariprasad Reddy, Margham Publications.
- 4 Income Tax Law And Practice – SINGHANIA, Taxmanns Publications
5. Income Tax Law And Practice – MEHROTRA.

CORE ELECTIVE IV

CUSTOMER RELATIONSHIP MANAGEMENT

SUB CODE:

CREDITS:

OBJECTIVES:

- ⊗ To make the students to understand the concept CRM
- ⊗ To instill confidence among students while adopting customer relationship management in corporate culture

UNIT I

Customer Relationship Management - Measurement - Qualitative Measurement Methods - Quantitative Measurement Methods - Calculating Relationship Indices.

UNIT II

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

UNIT III

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

- 1. Dr. Sheela Rani, Customer Relationship Management, Margham Publications**

Reference Books:

1. John Egan, "Relationship Marketing, Exploring Relational Strategies In Marketing", Prentice Hall.
2. John Anton, "Customer Relationship Management", Prentice Hall.
3. Jagdish N Sheth and AtulParvatiyar, "Handbook of Relationship Marketing", Response Books 2002.
4. Anderson, "Customer Relationship management", Tata McGraw Hill, 2002
5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach- A Tata Mcgraw Hill Higher Education.

CORE Elective V
HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS:

OBJECTIVES:

- ❁ **To enrich the students about the importance of Human resource management in an organisation**
- ❁ **To equip the students to become human resource manager.**

UNIT I

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions – Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT II [CASE STUDY]

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs – Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT III

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures –

UNIT IV

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Recommended Text:

- 1. Dr. J. Jayashankar, Human Resource Management, Margham Publications**

Reference Books:

1. C.B.Gupta - Human Resource Management- Sultan Chand & Sons
2. L.M.Prasad – Human Resource Management- Sultan Chand & Sons.

S.D.N.B.VAISHNAV COLLEGE FOR WOMEN CHENNAI-44

Department of Commerce

PATTERN OF QUESTION PAPER

External (75 Marks)

SECTION-A

Answer any 10 out of 12 questions 10x2= 20

SECTION-B

Answer any 5 out of 7 questions 5x5= 25

SECTION-C

Answer any 2 out of 4 questions 2x15= 30

75

Internal(25 Marks)

a	Tests:	
	CAT I	5
	CAT II	5
	MODEL	5
b	Seminar	5
c	Objectives/Aptitude test	5
		25

III SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - I

RECORD 40 MARKS

PRACTICALS 60 MARKS

IV SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - II

RECORD 40 MARKS

PRACTICALS 60 MARKS

