

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

(AUTONOMOUS)

CHENNAI – 600 044

SYLLABUS AND REGULATIONS

DEPARTMENT OF COMMERCE (Day & Evening)

CHENNAI-44
SYLLABUS AND REGULATIONS
DEPARTMENT OF COMMERCE
I YEAR

Subject	No.of.pape rs	CA	ESE	Maxim Marks	No. Of Credits Per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching Hours Per Paper
Semester I								
Financial Accounting-I	1	25	75	100	4	3	4	75
Business Economics	1	25	75	100	4	3	4	75
ALLIED Business Statistics & O.R- I.	1	25	75	100	5	3	5	90
Non- Major Elective paper-I Basics of Retail Marketing	1			100	2	2	2	30
Semester II								
Financial Accounting-II	1	25	75	100	4	3	4	75
International Economics	1	25	75	100	4	3	4	75
ALLIED Business Statistics & O.R.II.	1	25	75	100	5	3	5	90
Non- Major Elective paper-II Basics of Business Insurance	1			100	2	2	2	30

SEMESTER – I

**FINANCIAL ACCOUNTING-I
COMMON TO B.COM AND B.COM (C.S)**

UNIT I (HRS-15)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transaction – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book. -An overview of AS 1-6.

UNIT II (HRS-15)

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings –

UNIT III (HRS-15)

Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

UNIT IV (HRS-15)

**Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (Change in Method excluded).
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-statement of affairs method-conversion method.

Reference books:

**R. L. Gupta & V.K. Gupta – Advanced Accounting
T.S. Reddy & A. Murthy – Financial Accounting
Jain & Narang - Advanced Accounting
Shukla & Grewal - Advanced Accounting**

BUSINESS ECONOMICS

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:

Business Economics – S. Shankaran

Business Economics – P.L. Mehta

Business Economics – Francis Cherunilam

Business Economics – C. M. Chaudhary

Business Economics – H.L Ahuja

BUSINESS STATISTICS AND OPERATIONS

RESEARCH-I

UNIT I (HRS-16)

**Introduction – Classification and Tabulation of Statistical Data –
Diagrammatic and Graphical Representation of Data**

UNIT II (HRS-20)

**Measures of Central Tendency – Mean, Median & Mode –
Dispersion, Range, Quartile Deviation, Mean Deviation, Standard Deviation –
Measures of Skewness**

UNIT III (HRS-20)

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

UNIT IV (HRS-16)

Time Series Analysis – Trend – Seasonal Variation

UNIT V (HRS-18)

**Introduction to OR – Linear Programming – Graphical
Method**

Reference Books:

Statistical Methods – S.P Gupta, Sultan 2000

Introduction to Operational Research –Dr. P.R.Vittal, Margham Publications

Statistics – Elhance

Operational Research - Hira & Gupta, S. Chand

Operational Research – Handy & A. Taha, Macmillan Publishers

NON-MAJOR ELECTIVE I
BASICS OF RETAIL MARKETING

UNIT - I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT - II

Functions of Retailing - characteristics of Retailing - Types of Retailing – store retailing – Non-store retailing

UNIT - III

Retail location factors – Branding in retailing – private labeling – Franchising concept

UNIT – IV

Communication tools used in Retailing

UNIT –V

Sales promotion, e-tailing – window display

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P. Singh Regal Publications, New Delhi
2. Retail Management – Suja Nair, Himalaya Publishing House

SEMESTER – II

International Economics

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

International Trade and Export Management – Francis cherunilam

International Economics – K.R.Gupta

International Economics (Theory & policy) – Paul R. krugman and Maurice Obstfeld

International Economics – Robert J. Carbaugh

International Economics – H.G.Mannur

BUSINESS STATISTICS AND OPERATIONAL RESEARCH-II

UNIT-I (HRS-20)

Probability – Addition and Multiplication Theorem – Conditional Probability – Bayer’s Theorem (without proof) – Simple Problems.

UNIT-II (HRS-16)

Sampling Techniques – Types of Sample and Sampling Procedures

UNIT-III (HRS-20)

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

UNIT-IV (HRS-16)

Assignment and Transportation Problems.

UNIT-V (HRS-18)

Network Analysis – PERT and CPM (no crashing)

Reference Books:

Statisticals Methods – S.P.Gupta, Sultan 2000

Introduction to Operation Research – Dr.P.R.Vittal, Margham Publication.

Statistics – Elhance.

Operation Research – Hira and Gupta, S. Chand.

Operation Research – Handy and A. Taha,

NON-MAJOR ELECTIVE II
BASICS OF BUSINESS INSURANCE

UNIT I

Meaning and Definition of Insurance – Features, principles, objectives and advantages of Insurance

UNIT II

Business Insurance – Meaning, need and basic procedures to be followed

UNIT III

Fire, Motor, Marine and Health Insurance Policies

UNIT IV

Miscellaneous Insurance – Meaning, need and basic procedures to be followed

UNIT V

Accident, Burglary, Crop, Cattle and Poultry Insurance Policies

Reference Books:

1. Insurance - By Murthy – Margham Publications
2. Insurance - By Dr. Balu
3. Insurance - By Dr. Premavathy

II YEAR

Subject	No.of.papers	CA	ESE	Maxim Marks	No. Of Credits Per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching Hours Per Paper
Semester III								
Banking and Insurance	1	25	75	100	4	3	4	90
Business Management	1	25	75	100	4	3	4	90
Business law	1	25	75	100	4	3	4	90
Corporate Accounting I	1	25	75	100	4	3	4	90
ALLIED Computer Application in Business I (Includes practicals)	1	25	75	100	5	3	4	90
Semester IV								
Financial Services	1	25	75	100	4	3	4	90
Business Communication	1	25	75	100	4	3	4	90
Company law	1	25	75	100	4	3	4	90
Corporate Accounting II	1	25	75	100	4	3	4	90
ALLIED Computer Application in Business II (practicals)	1	25	75	100	5	3	4	90

SEMESTER – III

BANKING AND INSURANCE

UNIT – I

INSTRUCTIONAL HOURS: 15

Definition of Banks – Role of Banks and Economic Development – Commercial Banks – Primary and modern Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks

UNIT – II

INSTRUCTIONAL HOURS: 20

Opening of accounts-savings, current and fixed deposit accounts- Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker

UNIT-III

INSTRUCTIONAL HOURS: 10

Advanced Banking Technology - E- Banking - Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML – Services of Ombudsman

UNIT-IV

INSTRUCTIONAL HOURS: 30

Insurance – meaning, definition, features, Types of Insurance – Fire, Marine, Motor (meaning only), Principles of Insurance – Utmost good faith, Insurable Interest, Material Faith, Indemnity, Proximate cause

UNIT-V

INSTRUCTIONAL HOURS: 15

IRDA – objectives, powers, Functions, Recent amendments – Life – Principles of Life Insurance, Insurance products – Term assurance - whole life, endowment, annuities, Group Insurance and Health Insurance.

Reference book:

1. M.L. Tannon, Banking Law and Practice in India
2. Radhaswami & Vasud3evan, A Text Book of Banking, Sultan Chand and Sons
3. S.N. Maheshwari, Banking Theory and Practice, Sultan Chand and Sons
4. P.N. Varshney, Banking Law and Practice, Sultan Chand and Sons
5. Elements of Insurance, A. Murthy
6. Insurance – Dr. V. Balu
7. Banking Theory Law & Practice – Dr. S. Gurusamy
8. Banking and Financial System – B. Santhanam
9. Banking and Financial System – Dr. K. Nirmala Prasad

BUSINESS MANAGEMENT

UNIT – I

INSTRUCTIONAL HOURS: 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

INSTRUCTIONAL HOURS: 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

INSTRUCTIONAL HOURS: 15

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

UNIT – IV

INSTRUCTIONAL HOURS: 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

INSTRUCTIONAL HOURS: 15

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

Reference:

1. Principles of Management – L.M. Prasad.
2. Principles of Management – P.C.Tripathi.
3. Principles of Management – Koontz ‘O’ Donnell.

Books for study:

1. Business Management – C.B.Gupta.
2. Principles of Management – Dinkar Pagare.

BUSINESS LAW

UNIT – I

INSTRUCTIONAL HOURS: 15

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

UNIT – II

INSTRUCTIONAL HOURS: 20

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

UNIT – III

INSTRUCTIONAL HOURS: 15

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

UNIT – IV

INSTRUCTIONAL HOURS: 15

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

UNIT – V

INSTRUCTIONAL HOURS: 25

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

Reference Book:

1. Business law – N.D.Kapoor.
2. Business law – Gogna, S.Chand.

Books for Study:

1. Business law – N.D.Kapoor.
2. Business law – K.N. Ramaswamy.

CORPORATE ACCOUNTING - I
COMMON TO B.COM AND B.COM (C.S)

UNIT - I

INSTRUCTIONAL HOURS: 20

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

UNIT - II

INSTRUCTIONAL HOURS: 15

Redemption of Preference Shares and Debentures.

UNIT - III

INSTRUCTIONAL HOURS: 15

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

UNIT – IV

INSTRUCTIONAL HOUR: 15

Purchase of business – Profits Prior to Incorporation.

UNIT – V

INSTRUCTIONAL HOURS: 25

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

Reference:

1. Company accounts - Jain and Narang
2. Corporate accounts - S.N. Maheshwari.
3. Corporate accounts – R.L. Gupta
4. Corporate accounts – Radhaswamy

Books for study:

Corporate accounts – T.S. Reddy and A. Murthy.

ALLIED PAPER –III

COMPUTER APPLICATIONS IN BUSINESS – I (Common to B.COM and B.COM C.S.)

UNIT – I

INSTRUCTIONAL HOURS: 5

Word processing: Meaning and role of word processing in creating of documents, Editing, Formatting and printing documents, using tools such as spelling check, thesaurus, etc., in word processors (MS WORD).

UNIT – II

INSTRUCTIONAL HOURS: 5

Electronic Spreadsheet, Structure of spread sheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell-reference; Using built-in functions; Goal seeking and sever tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS EXCEL)

UNIT- III

INSTRUCTIONAL HOURS: 10

Introduction to PowerPoint – Creating a Slide show – using Templates – Customising slides – Applying color schemes – Format Painter – Inserting organizational charts – preparing and presenting slide shows. (MS- POWERPOINT)

UNIT - IV

INSTRUCTIONAL HOURS: 5

Introduction to E-Business - managing the E-Enterprise – conventional design vs E-Organisation – E-commerce process – Paper document vs E-Document – Introduction to E-Communication (E – Commerce)

UNIT – V

INSTRUCTIONAL HOURS – 5

The internet and its basic concepts; internet concept; history, Development in India; Technological foundation of internet Distributed computing: Client – server computing: Client server computing: Internet protocol suite in the internet environment: Domain Name System (DNS); Generic Top – Level Domain (Gtld) country code Top Level Domain (ccTLD) – India; Allocation of second level domains; IP addresses, internet protocol; Applications of internet in business, business Education, Governs, etc.,

LAB HOURS: 60

Reference books:

1. Computer Applications in Business and Management – Ananthi Sheshasaayee & Sheshasaayee (Margham Publications)
2. Management Information System – Waman S. Jawadekar (Tata Mc GrawHill)

SEMESTER – IV

FINANCIAL SERVICES

UNIT – I

Meaning and importance of financial services – Types of financial Services – Financial services and economic environment – Players in Financial Services Sector

UNIT – II

Money Market – Meaning, money market Instruments – commercial paper, certificate of deposit, Repos – Capital Market – NIM – Meaning, functions and Distribution

UNIT – III

Stock Exchange – Meaning, functions of stock exchange – Types of speculators – Listing – SEBI – objectives, main features, powers – Demat of share and securities

UNIT – IV

Leasing and Hire purchase – Concepts and features – Types of Lease – Merchant Banking - Functions

UNIT – V

Factoring – Functions of Factor – Consumer finance – Venture capital – Credit Rating

Reference books:

1. Financial Services – Dr. S. Guruswamy
2. Financial Services – B. Santhanam
3. Financial Services – M.Y. Khan

BUSINESS COMMUNICATION

UNIT – I

INSTRUCTIONAL HOURS: 15

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

UNIT – II

INSTRUCTIONAL HOURS: 20

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

UNIT – III

INSTRUCTIONAL HOURS: 20

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

UNIT – IV

INSTRUCTIONAL HOURS: 20

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

UNIT – V

INSTRUCTIONAL HOURS: 15

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

Reference and Books for Study:

Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.

COMPANY LAW

UNIT- I

INSTRUCTIONAL HOURS: 15

Definition of joint stock company - Kinds – Formation – Incorporation.

UNIT-II

INSTRUCTIONAL HOURS: 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

INSTRUCTIONAL HOURS: 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

INSTRUCTIONAL HOURS: 15

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

UNIT-V

INSTRUCTIONAL HOURS: 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:

1. Company Law – Bagrial.
2. Company Law – Avtar Singh.
3. Principles of Company Law – M.C. Shukla and S.S. Gulshan.

Books for study:

1. Company Law – N.D. Kapoor.
2. Company Law – M.R. Sreenivasan, Margam Publications.

CORPORATE ACCOUNTING - II
COMMON TO B.COM AND B.COM (C.S)

UNIT-I

INSTRUCTIONAL HOURS: 15

Human resource accounting-Accounting standard- financial reporting practices-Accounting for price level changes

UNIT-II

INSTRUCTIONAL HOURS: 20

Final Accounts of Insurance Companies including Balance Sheet.

UNIT-III

INSTRUCIONAL HOURS: 20

Final Accounts of banking Companies including Balance Sheet.

UNIT-IV

INSTRUCTIONAL HOURS: 20

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

UNIT-V

INSTRUCTIONAL HOURS: 15

Liquidation – Statement of Affairs and Deficiency Accounts –
Liquidator's Final Statement of Receipts and Payments.

Reference:

1. Company Accounts – Jain and Narang.
2. Company Accounts – S.N. Maheshwari.
3. Corporate Accounting – R.L. Gupta.
4. Company Accounts – Radhaswamy.

Books for study:

Corporate Accounting – Reddy and Moorthy.

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ALLIED PAPER-IV

COMPUTER APPLICATION IN BUSINESS – II

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

Computerized Accounting – Tally Accounting Software. - 5+ 40 HOURS

SPSS-Statistical Package for Social Science. - 5+40 HOURS

III YEAR

Subject	No. Of Papers	C A	ESE	Max. Marks	No. Of Credits Per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching Hrs Per Paper
Semester V	1	25	75	100	4/3	3	4	90
Principles & Practice Of Auditing	1	25	75	100	3	3	4	90
Cost Accounting	1	25	75	100	4	3	4	90
Portfolio Management	1	25	75	100	3	3	4	90
Management Accounting	1	25	75	100	4	3	4	90
Core Elective- I Income Tax Law & Practice I	1	25	75	100	5	3	5	90
SEMESTER – VI								
Entrepreneurial Development	1	25	75	100	4	3	3	90
Business Environment	1	25	75	100	3	3	3	90
Marketing	1	25	75	100	3	3	3	90
Core Elective- II Business Finance	1	25	75	100	5	3	5	90
Core Elective- III Income Tax Law & Practice II	1	25	75	100	5	3	5	90

SEMESTER – V

PRINCIPLES OF AUDITING
Common to B.Com and B.com C.S

UNIT I

INSTRUCTIONAL HOURS: 15

Auditing – meaning, definition – objects – types of audit, Audit Programme – meaning, objects, and advantages and disadvantages

UNIT II

INSTRUCTIONAL HOURS: 20

Vouching Of Cash Transactions – Credit Sales, Credit Purchases, objects of Internal check – Difference between Internal Audit and Internal Control. Verification and Valuation of Assets and Liabilities – Verification of Inventories and Investments

UNIT III

INSTRUCTIONAL HOURS: 15

EDP Audit – 1. Impact of Computerisation on audit approach 2. Type of Internal Control in the Computer based system. Approaches to EDP Auditing 1. Auditing around with computers 2. Auditing with computers 3. Auditing through computers

UNIT IV

INSTRUCTIONAL HOURS: 20

Appointment of Auditor – Qualifications – Removal, Powers and liabilities of an auditor under the Companies Act 1956.

UNIT V

INSTRUCTIONAL HOURS: 20

Specialised Audits – points to be considered while Auditing Educational Institutions, Hotels, Banking and Insurance companies

REFERENCE BOOKS:

1. Practical Auditing S. Chand – B.N. Tandon.
2. Auditing – Dr. Premavathy.
3. Principles and practice of auditing – Dinkar pagare.
4. Practical Auditing – S. Vengadamani

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

INSTRUCTIONAL HOURS: 15

UNIT I

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

INSTRUCTIONAL HOURS: 10

UNIT II

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

INSTRUCTIONAL HOURS: 25

UNIT III

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.

INSTRUCTIONAL HOURS: 20

UNIT IV

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.

INSTRUCTIONAL HOURS: 20

UNIT V

Overheads – Classification. Allocation, Apportionment and Absorption. Accounting and control of overheads – Manufacturing (Primary and Secondary Distribution)- Machine Hour Rate.

REFERENCE BOOKS:

- 1.Jain S.P. and Narang K.L – Cost Accounting.
- 2.Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N. – Practical Costing.
- 3.Reddy and Murthy – Cost Accounting.
- 4.S.P.Iyengar – Cost Accounting.

NOTE:

Problems – 90 marks
Theory – 10 marks
No theory in section B

PORTFOLIO MANAGEMENT

INSTRUCTIONAL HOURS: - 15

UNIT I

Concepts of portfolio-management- process – principles of portfolio management –policies of portfolio management.

INSTRUCTIONAL HOURS: -15

UNIT II

Markowitz Model – assumption – features- investment portfolio criteria – efficient portfolio-selection – Baumol’s model (Questions from above model only)

INSTRUCTIONAL HOURS: -20

UNIT III

Investment alternatives – gold vs. silver (advantages)- real estate (Advantages and precautions- contingent investment – LIC (advantages) deposits (bank)- post office schemes – fixed deposits in companies (advantages)- NBFC- Nidhi- Chit fund

INSTRUCTIONAL HOURS: -20

UNIT IV

Mutual funds schemes – types of mutual funds- government securities – types- infrastructural bonds – treasury bills- promissory notes – equity- stock – shares – debentures (meaning and advantage)- PF schemes

INSTRUCTIONAL HOURS: -20

UNIT V

Portfolio management- construction- objectives- risk return analysis- diversification- evaluation- criteria- sharpes measures, Treynor's measure, Jensen's measure, (theory only, no problems)

REFERENCE BOOKS:

- 1.Investment management- Dr.L.Natarajan, Margham Publications.
- 2.Investment management-V.A.Avadhani, Himalaya publishing house.
- 3.The Investment game- How to win-Prasanna Chandra

**MANAGEMENT ACCOUNTING
COMMON TO B.COM AND B.COM (C.S)**

INSTRUCTIONAL HOURS: -10

UNIT I

Management accounting –meaning, scope, importance & limitation management accounting vs. Cost accounting, management accounting vs. financial accounting.

INSTRUCTIONAL HOURS: -15

UNIT II

Analysis & interpretation of financial statements-nature, objectives, tools-methods, comparative statements, common size statements & trend analysis.

INSTRUCTIONAL HOURS: -15

UNIT III

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

INSTRUCTIONAL HOURS: -25

UNIT IV

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.

INSTRUCTIONAL HOURS: -25

UNIT V

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.**
- 2.INTRODUCTION TO MANAGEMENT ACCOUNTING-CHARLES T.HORNGREN&GARY N.SUNDEM.**
- 3.MANAGEMENT ACCOUNTING-SHARMA & SHASHI K.GUPTA**
- 4.MANAGEMENT ACCOUNTING-REDDY & MURTHY.**

INCOME TAX LAW AND PRACTICE – PAPER I
COMMON TO B.COM AND B.COM (C.S)

INSTRUCTIONAL HOURS: -10

UNIT I

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.

INSTRUCTIONAL HOURS: -30

UNIT II

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

INSTRUCTIONAL HOURS: -20

UNIT III

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

INSTRUCTIONAL HOURS: -25

UNIT IV

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 provision.

INSTRUCTIONAL HOURS: -5

UNIT V

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

REFERENCE BOOKS ;

- 1.INCOME TAX LAW AND PRACTICE - GAUR & NARANG.**
- 2.INCOME TAX LAW AND PRACTICE – HARIHARAN.**
- 3.INCOME TAX LAW AND PRACTICE – REDDY & REDDY.**
- 4.INCOME TAX LAW AND PRACTICE – SINGHANIA.**
- 5. INCOME TAX LAW AND PRACTICE – MEHROTRA.**

SEMESTER – VI

ENTREPRENEURIAL DEVELOPMENT

UNIT I

INSTRUCTIONAL HOURS: 15

Concept Of Entrepreneurship.

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

INSTRUCTIONAL HOURS: 20

UNIT II

Entrepreneurial Development – Agencies.

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

INSTRUCTIONAL HOURS: 20

UNIT III

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.

INSTRUCTIONAL HOURS: 15

UNIT IV

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

INSTRUCTIONAL HOURS: 20

UNIT V

Women Entrepreneurship – Women Entrepreneurship and economic development – problems – Women Empowerment – Self Help Groups – meaning, importance and Government Assistance

REFERENCE BOOKS:

- 1.Srinivasan N.P. - Entrepreneurial Development.
- 2.Saravanavel - Entrepreneurial Development.
- 3.Vasant Desai - Project Management.
- 4.Jayashree Suresh -Entrepreneurial Development.
- 5.Holt -Entrepreneurship – new venture creation.
- 6.J.S.Saini and S.K.Dhameja - Entrepreneurship and Small Business.
- 7.P.C.Jain -Handbook for New Entrepreneurs.
- 8.Dr.C.B.Gupta and Dr.S.S.Khanta - Entrepreneurship and Small Business.
- 9.Dr.V.Balu – Entrepreneurial Development.

BUSINESS FINANCE

INSTRUCTIONAL HOURS: - 15

UNIT I

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

INSTRUCTIONAL HOURS: - 20

UNIT II

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.

INSTRUCTIONAL HOURS: -15

UNIT III

Dividend policies-Factors affecting –dividend payment- provision of companies act on dividend payment.

INSTRUCTIONAL HOURS: -20

UNIT IV

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

INSTRUCTIONAL HOURS: -20

UNIT V

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.

NOTE: Problems – 75 marks (From Unit II and Unit V only)
Theory - 25 marks.

REFERENCE BOOKS:

1. Business finance-Dr. V. Balu
2. Management accounting- Manmohan and Goyal
3. Financial management – I.M. Pandey
4. Financial management – S.N. Maheswari

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

INSTRUCTIONAL HOURS: 15

UNIT I

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

INSTRUCTIONAL HOURS: 15

UNIT II

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

INSTRUCTIONAL HOURS: 20

UNIT III

Market Segmentation – Concept – Benefits – Basis and levels

Introduction to Consumer Behaviour – Need for study – consumer buying decision process – Buying motives.

INSTRUCTIONAL HOURS: 20

UNIT IV

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.

INSTRUCTIONAL HOURS: 20

UNIT V

Recent Trends in marketing - Basic understanding of E – Marketing, Consumerism, Market Research MIS and Marketing Regulations.

REFERENCE:

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

BUSINESS ENVIRONMENT

INSTRUCTIONAL HOURS: 15

UNIT I

The concept of Business Environment-nature and significance- Brief overview of political – cultural-legal- economic and social environments and their impact on business and strategic decisions.

INSTRUCTIONAL HOURS: 15

UNIT II

Political Environment- Government and business relationship in India- Provisions of Indian constitution pertaining to business.

INSTRUCTIONAL HOURS: 20

UNIT III

Social environment- cultural heritage-social attitudes- impact of foreign culture- castes and communities- joint family systems- linguistic and religious groups- Types of social organization- social responsibilities of business.

INSTRUCTIONAL HOURS: 20

UNIT IV

Economic environment- Economic systems and their impact on business- Macro economic parameters like GDP-growth rate population- Urbanisation-Fiscal deficit- Per Capita income and their impact on business decisions- Five Year Planning – G8 countries (meaning only).

INSTRUCTIONAL HOURS: 20

UNIT V

Financial Environment- financial system- Commercial banks-
Financial Institutions- RBI – Stock Exchange- Non Banking
Financial Companies NBFCs – Exim Banks.

REFERENCE BOOKS:

1. Shankaran S- Business Environment.
2. Francis Cherunilam - Business Environment.
3. Aswathappa - Business Environment.
4. Dasgupta & Sengupta – Government and Business in India.
5. Srinivasan K – Productivity And Social Environment.

**INCOME TAX LAW AND PRACTICE- PAPER II
COMMON TO B.COM AND B.COM (C.S)**

INSTRUCTIONAL HOURS:-25

UNIT I

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.

INSTRUCTIONAL HOURS: -20

UNIT II

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.

INSTRUCTIONAL HOURS: - 15

UNIT III

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 person 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)

INSTRUCTIONAL HOURS: -15

UNIT IV

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

INSTRUCTIONAL HOURS: - 15

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

REFERENCE:

- 1. INCOME TAX LAW AND PRACTICE – GAUR & NARANG**
- 2. INCOME TAX LAW AND PRACTICE - HARIHARAN**
- 3. INCOME TAX LAW AND PRACTICE- REDDY AND REDDY.**
- 4. INCOME TAX LAW AND PRACTICE- SINGHANIA.**
- 5. INCOME TAX LAW AND PRACTICE-MEHROTRA.**

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

PATTERN OF QUESTION PAPER

External (75 Marks)

SECTION-A

Answer any 5 out of 7 questions 5*6= 30

SECTION-B

Answer any 3 out of 5 questions 3*15= 45

75

Internal(25 Marks)

a. Tests:

Cat-I 2.5

Cat-II 2.5

Model 5

10

b. Assignment

5

c. Seminars/Quiz/Group Discussions/Problem solving

5

d. Attendance:

5

65%-74% 2

75%-84% 3

85%-94% 4

95%-100% 5

25

III SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - I

RECORD	10 MARKS
PRACTICALS	30 MARKS
THEORY	60 MARKS

IV SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - II

RECORD	40 MARKS
PRACTICALS	60 MARKS

