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

(AUTONOMOUS)

CHENNAI – 600 044

SYLLABUS AND REGULATIONS

DEPARTMENT OF COMMERCE (Day & Evening)
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SEMESTER – I
UNIT I (HRS-15)


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


UNIT II (HRS-15)

Demand and Supply Functions:


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)


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

UNIT-I
Instructional Hours – 15
Branch Accounts: - Dependant branches – stock and debtors system –
Distinction between wholesale profit and retail profit – Independent Branch
(foreign branches excluded)

UNIT-II
Instructional Hours – 15
Departmental Accounts – Basis for allocation of expenses – Inter
departmental transfer at cost or selling price – Treatment of expenses which
cannot be allocated.

UNIT-III
Instructional Hours – 15
Hire purchase and Installment – Default and Repossession – Hire Purchase
Trading Account – Installment Purchase system

UNIT-IV
Instructional Hours – 15
Admission of a Partner – Retirement of a Partner – Death of a Partner

UNIT-V
Instructional Hours – 15
Dissolution of a partnership – Insolvency of a partner (Application of Indian
Partnership Act 1932)- Insolvency of all partners.

Reference:

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

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)


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)

UNIT-II (HRS-16)
Sampling Techniques – Types of Sample and Sampling Procedures

UNIT-III (HRS-20)

UNIT-IV (HRS-16)
Assignment and Transportation Problems.

UNIT-V (HRS-18)
Network Analysis – PERT and CPM (no crashing)

Reference Books:

Statistical 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
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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


UNIT-III

INSTRUCTIONAL HOURS: 10


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


Reference book:

1. M.L. Tannon, Banking Law and Practice in India
2. Radhaswami & Vasudevan, 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


UNIT – II

INSTRUCTIONAL HOURS: 25


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

UNIT – V

INSTRUCTIONAL HOURS: 15


Reference:


Books for study:


BUSINESS LAW

UNIT – I
INSTRUCTIONAL HOURS: 15


UNIT – II
INSTRUCTIONAL HOURS: 20


UNIT – III
INSTRUCTIONAL HOURS: 15


UNIT – IV
INSTRUCTIONAL HOURS: 15

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

UNIT – V
INSTRUCTIONAL HOURS: 25

Reference Book:


Books for Study:


UNIT - I
INSTRUCTIONAL HOURS: 20


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 work processing in creating of documents, Editing, Formatting and printing documents, using tools such as spelling check, thesaurus, etc., in work 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


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)

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


UNIT – III


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

UNIT – II
INSTRUCTIONAL HOURS: 20

UNIT – III
INSTRUCTIONAL HOURS: 20
Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with shareholders, directors.

UNIT – IV
INSTRUCTIONAL HOURS: 20

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:
COMPANY LAW

UNIT– I

INSTRUCTIONAL HOURS: 15

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

UNIT-II

INSTRUCTIONAL HOURS: 20


UNIT-III

INSTRUCTIONAL HOURS: 25


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:


Books for study:

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
INSTRUCTIONAL 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:


Books for study:

Corporate Accounting – Reddy and Moorthy.
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

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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
UNIT V
INSTRUCTIONAL HOURS: 20

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

REFERENCE BOOKS:

2. Auditing – Dr. Premavathy.
4. Practical Auditing – S. Vengadamani
COST ACCOUNTING
COMMON TO B.COM AND B.COM (C.S)

INSTRUCTIONAL HOURS: 15

UNIT I


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.


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


REFERENCE BOOKS:


NOTE:

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

INSTRUCTIONAL HOURS: - 15

UNIT I


INSTRUCTIONAL HOURS: -15

UNIT II

Markowitz Model – assumption – features- investment portfolio criteria – efficient portfolio-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- sharpe’s 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


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


INSTRUCTIONAL HOURS: -25
UNIT IV

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

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


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.


INSTRUCTIONAL HOURS: 20

UNIT II

Entrepreneurial Development – Agencies.


INSTRUCTIONAL HOURS: 20
UNIT III

Project Management


INSTRUCTIONAL HOURS: 15

UNIT IV


INSTRUCTIONAL HOURS: 20

UNIT V


REFERENCE BOOKS:

2. Saravanavel - Entrepreneurial Development.
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

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


INSTRUCTIONAL HOURS: 20

UNIT V

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

REFERENCE:

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:
3. Aswathappa - Business 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 transfered 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.
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

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75

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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

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III SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - I

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IV SEMESTER

ALLIED: COMPUTER APPLICATIONS IN BUSINESS - II

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