

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 01 4.**  
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)  
Re-accredited (**3<sup>rd</sup> Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

## **DEPARTMENT OF COMMERCE**



### **CBCS SYLLABUS**

### **BACHELOR OF COMMERCE**

**PROGRAMME CODE - C**

### **COURSE STRUCTURE**

(w.e.f. 2017 – 2018 onwards)



**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.**  
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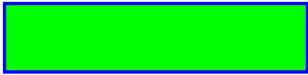



## CRITERION - I

*1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.*

Syllabus copies with highlights of contents focusing on  
Employability / Entrepreneurship / Skill Development

To be Noted:



HIGHLIGHTED COLORS	COURSES
	Employability
	Skill Development
	Entrepreneurship
	Skilled & Employability

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**DEPARTMENT OF COMMERCE - UG**

( w.e.f. 2017 – 2018 Batch onwards )

**COURSE STRUCTURE – SEMESTER WISE**

Sem	Part	Sub Code	Title of the Paper	Hrs Per week	Exam Duration	Maximum Marks			Credits
						CA	SE	Total	
<b>I</b>	I	171C1	Business Correspondence	6	3	25	75	100	3
	II	172E1	English	6	3	25	75	100	3
	III	17C11	CORE-Marketing	5	3	25	75	100	4
	III	17C12	CORE-Financial Accounting-I	6	3	25	75	100	5
	III	17AC1	ALLIED –I Computer Fundamentals	5	3	25	75	100	4
	IV	17NMC1	NME: Basic Accounting	2	2	25	75	100	2
<b>II</b>	I	171C2	Principles of Management	6	3	25	75	100	3
	II	172E2	English	6	3	25	75	100	3
	III	17C21	CORE-Advertising and Salesmanship	5	3	25	75	100	4
	III	17C22	CORE-Financial Accounting-II	6	3	25	75	100	5
	III	17AC2	ALLIED –II Business Economics	5	3	25	75	100	4
	IV	17NMC2	NME: Entrepreneurship Development	2	2	-	100	100	2
<b>III</b>	III	17C31	CORE-Business Environment	5	3	25	75	100	4
	III	17C32	CORE- Insurance	5	3	25	75	100	4
	III	17C33	CORE- Advanced Accountancy	6	3	25	75	100	4
	III	17C34	CORE- Costing	6	3	25	75	100	4
	III	17AC3	ALLIED –III Business Statistics	6	3	25	75	100	5
	IV	17SEC3P	SBE : Commerce Practical	2	2	-	100	100	2

IV	III	17C41	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III	17C42	CORE- Auditing	5	3	25	75	100	4
	III	17C43	CORE-Banking	5	3	25	75	100	4
	III	17C44	CORE- Partnership Accounts	5	3	25	75	100	4
	III	17AC4	ALLIED –IV Business Mathematics	6	3	25	75	100	5
	IV	17SEC41	SBE : Financial Markets & Services	2	2	-	100	100	2
	IV	17SEC4P	SBE : MS Office Practical	2	2	-	100	100	2
V	III	17C51	CORE- Corporate Accounting	6	3	25	75	100	5
	III	17C52	CORE- Commercial Law	5	3	25	75	100	4
	III	17C5P	CORE- Tally Lab	5	3	40	60	100	4
	III	17CE5A/ 17CE5B	CORE ELE-I -Management Accounting / Human Resource Management	5	3	25	75	100	4
	III	17CE5C/ 17CE5D	CORE ELE – II Income Tax - I / E-Commerce	5	3	25	75	100	4
	IV	17SEC51	SBE : General Knowledge	2	2	-	100	100	2
	IV	174EV5	Environmental Studies	2	2	-	100	100	2
VI	III	17C61	CORE- Special Accounts	6	3	25	75	100	5
	III	17C62	CORE – Industrial Law	6	3	25	75	100	4
	III	17C63	CORE- Financial Management	6	3	25	75	100	4
	III	17CE6A/ 17CE6B	CORE ELE – III Income Tax –II / Services Marketing	6	3	25	75	100	5
	IV	17SEC61	SBE : Soft Skills for Job Seekers	2	2	-	100	100	2
	IV	17SEC62	SBE: Quantitative Aptitude & Reasoning Skill	2	2	-	100	100	2
	IV	174VE6	Value Education	2	2	-	100	100	2
		175NS4/ 175PE4	NSS/Physical Education						1
			<b>Total</b>	<b>180</b>					<b>140</b>

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<b>Title of the paper</b>	<b>: Business Correspondence</b>	
<b>Semester</b>	<b>: I</b>	<b>Contacts hours : 6</b>
<b>Subject Code</b>	<b>: 171C1</b>	<b>Credits : 3</b>

**Objectives:**

1. To develop business communication skills.
2. To acquaint the students with modern communication devices.

**Unit: I - Forms of Business Letters: Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.**

**Application letter: Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non-committal Reply.**

**Unit: II - Trade Enquiries: Points to be remembered for Enquiry Letters-Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations - Trade Orders: Contents of an order letter-Hints for Drafting - Order letters - Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.**

**Unit: III - Letter of Credit - Collection Letters: Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export:**

Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

**Unit: IV - Banking Correspondence:** Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office – Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence – Fire Insurance – Procedure for taking out a policy – Procedure for making claim and settlement – Letters in fire insurance–Marine Insurance-Kinds of marine policies-Settlement of claims-Letters in marine insurance.

**Unit: V - Report Writing:** Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report, Press Report, Market Report (Theory only) - Electronic communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

#### **Text Books:**

1. R.S.N.Pillai, Bagavathi S, *Modern Commercial Correspondence*, Sulthan Chand & Co 2013 **Unit -I to IV**.
2. Rajendra Pal, J.S.Korlanhalli, *Essentials of Business Communication*, Sultan Chand & Sons 2012 **Unit - V**.

#### **Reference Books:**

1. OMP.Juneja, Aarathi Mujumdar, *Business Communication*, Orient Black Swan, 2010.
2. N.S. Raghunathan, B.Sanathanam, *Business Communication*, Margham Publication, 2011.
3. R.C.Sharma Krishnamohan, *Business Correspondence & Report writing*, Tata McGraw Hill Education Private Ltd, 2012.
4. Urmila Rai, S.M.Rai, *Business Communication*, Himalya Publishing House, 2013.
5. Vikas Arora, Sheetal Khanka, Pallavi Thakur, *Business Communication*, Global Vision Publishing House, 2010.

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DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 onwards)

<b>Title of the Paper</b>	: <b>Marketing</b>		
<b>Semester</b>	: <b>I</b>	<b>Contact hours: 5</b>	
<b>Sub Code</b>	: <b>17C11</b>	<b>Credits</b>	: <b>4</b>

### Objectives:

1. To understand the concept, principles and functions of Marketing
2. To enable the students to learn the role of various functionaries in the field of marketing.

**Unit: I - Marketing: Definition-Objectives & Importance of marketing-Modern marketing concept- Marketing Mix (4 PS').Approaches to the study of marketing.**

**Unit: II - Marketing Functions: – Buying: Elements- Methods –Assembling: Advantages – Problems. Selling: Elements - Storage & Warehouses: Meaning – Advantages of storage– Functions of warehouses - Types of warehouses.**

**Unit: III - Standardization & Grading: Meaning – Types of standard – Benefits of standardization & grading - Marketing Finance: kinds – factors determining working capital – sources of finance - Marketing Risk: Types – methods of handling risk – meaning of Marketing Research.**

**Unit: IV - Product Planning: Meaning of product - Features - Classification of Products - Product life cycle-New Product Planning Process- Meaning of Brand, Label & package – Advantages of branding & labeling – Functions of packaging. Pricing: Meaning - kinds of prices.**

**Unit: V - Physical Distribution: Transportation – Classification - Road, Railway, Water & Air transport. Channels of Distribution: Definition-Functions –Classification of channels – Non-Integrated-Integrated - Factors to be considered in Channel Selection-Meaning of E-marketing, Online Marketing, Multi level marketing & Mall Management.**

**Text Book:**

R.S.N Pillai &V.Bagavathi, Modern Marketing Principles and Practices, Sultan & sons, New Delhi,2013.

**Reference Books:**

1. S.A.Chunawalla, *Marketing Principles and Practice*, Himalaya Publishing House, Mumbai, 2013.
2. Dr.S.Karthiresan,Dr.V.Radha, *Marketing*, Prassanna Publishers,Chennai,2012.
3. Dr.N.Rajan Nair, Sanjith R.Nair, *Marketing*, Sultan Chand & sons, New Delhi, 2012.
4. Rajenran P.Maheswari, *Principles of Marketing*, International Book House pvt, ltd New Delhi, 2012.
5. C.N.Sontakki, *Marketing*, Kalyani Publishers, New Delhi 2010.



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<b>Title of the Paper</b>	<b>: Financial Accounting - I</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>: 17C12</b>	<b>Credits : 5</b>

### Objectives:

1. To provide a thorough knowledge of the fundamental concepts in Financial Accounting.
2. To train the students to ascertain and reveal the net result of the operations of a business.

**Unit: I** -Concepts and Conventions of Accounting: – Journal, Ledger, Trial Balance - Final Accounts of Sole Trading Concern- Trading, Profit and Loss Account and Balance Sheet – Adjustments.

**Unit : II** - Rectification of Errors: Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account - Bank Reconciliation Statement: Meaning- Causes for Differences – Preparation of Bank Reconciliation statement.

**Unit: III** - Final Accounts of Non Profit Organisation – Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

**Unit: IV** - Depreciation Accounting: Meaning - Definition – Causes – Objectives - Methods of Depreciation: Straight Line Method – Diminishing Balance Method - Annuity Method- Sinking Fund Method – Depletion method.

**Unit: V** -Bill of Exchange: Definition – Advantages – Kinds of Bills – Distinction between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal: Endorsement – Discounting – Bill sent for collection -Retiring of Bill – Dishonour of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill – Journal Entries.

**Text Book:**

T.S. Reddy, A. Murthy, *Advanced Accountancy*, Margham Publications, Chennai, 2014

**Reference Books:**

1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai, 2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2010.
3. Jain.S.P & Narang .K.L, *Advanced Accounting*, Kalyani Publishers, New Delhi, 2012.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* S.chand & co, New Delhi, 2013.
5. Shukla. M.C. & Grewal.T.S, Gupta.S.C, *Advanced Accounts I* , S.Chand & Sons, New Delhi, 2011.

**Note:** The question paper should cover 80% problems and 20% theory.

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**DEPARTMENT OF COMMERCE - UG**

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<b>Title of the Paper</b>	: <b>Computer Fundamentals</b>	
<b>Semester</b>	: <b>I</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	: <b>17AC1</b>	<b>Credits : 4</b>

**Objectives:**

1. To give basic knowledge about parts of computers and their functions.
2. To provide a thorough knowledge of the Fundamentals of the computer software

**Unit: I** - Introduction to Computer: Introduction – Importance - Characteristics of computers - Uses of Computers. Classification of Computers: Microcomputers- Minicomputers - Mainframes - Supercomputers - Network Computers. Five Generations of Modern Computers: First Generation Computers-second Generation Computers-Third Generation Computers-Fourth Generation Computers-Fifth Generation Computers.

**Unit: II** - Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.

**Unit: III** - CPU & Memory: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives – Basic Anti Virus concepts.

**Unit: IV** - Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcams - Digital Cameras-Video Cameras (Camcorders) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: – Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

**Unit: V** - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

**Text Book:**

Alexis Leon & Mathews Leon, *Fundamentals of Information Technology*, Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai, 2010.

**Reference Books:**

1. Balagurusamy.E, *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi, 2009.
2. James O'Brien - *Introduction to Information System*, ITL Education Solution Ltd, 2007.
3. James O'Brien , *Introduction to Information System*, Mc Graw Hill Pvt Ltd, New Delhi, 2004.
4. Puri.Y.P and Vipin Puri, *Computer Information Technology*, Prentice Hall of India, India, 2011.
5. Rajaraman, *Computer Fundamentals*, PHI Pvt Ltd, New Delhi 2011 .

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NON MAJOR ELECTIVE

<b>Title of the Paper</b>	<b>: Basic Accounting</b>	
<b>Semester</b>	<b>: I</b>	<b>Contact hours : 2</b>
<b>Sub Code</b>	<b>: 17NMC1</b>	<b>Credits : 2</b>

## Objectives:

1. To understand the basics of Accounting
2. To familiarise with the principles of book keeping.

**Unit: I - Accounting: Meaning, definition, concepts and conventions - Double entry system- Rules for journal- Journal entries.**

**Unit: II - Subsidiary books – Purchase book – Sales book – Purchase returns book – Sales returns book.**

**Unit: III - Cash Book - Petty cash book.**

**Unit: IV - Ledger, Trial balance**

**Unit: V - Final Accounts of sole traders.**

## Text Book:

Reddy. T.S, Murthy.A, *Advanced Accountancy* , Margham Publications, Chennai, 2013.

## Reference Books:

1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2010.
3. Jain .S.P & Narang .K.L , *Advanced Accounting* , Kalyani Publishers, New Delhi, 2012.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi, 2013.
5. Shukla. M.C. & Grewal.T.S , Gupta.S.C, *Advanced Accounts I* , S.Chand & Sons, New Delhi, 2011

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(w.e.f. 2017 – 2018 onwards)

<b>Title of the Paper</b>	: <b>Principles of Management</b>	
<b>Semester</b>	: <b>II</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	: <b>171C2</b>	<b>Credits : 3</b>

### Objectives:

1. To help the students to know the evolution of management thought.
2. To understand the principles and practice of business management.

**Unit: I - Management: Definition-Characteristics -Functions-Importance- Contributions for Management thought- Henry Fayol, Principles of Management- F.W.Taylor , Principles of Scientific Management –Contribution of Peter F.Drucker.**

**Unit: II - Planning: Meaning- Definition-Characteristics -Objectives-Importance –Steps in Planning-Types- Obstacles of effective Planning-Decision Making: Elements- Decision Maing process - Meaning of MBO & MBE.**

**Unit: III - Organising: Meaning- Functions –Principle of Organisation-Types of Organisation-Formal and Informal-Delegation and Decentralisation-Delegation-Meaning- Importance-Elements-Principles-Types- Decentralisation-Meaning-Advantages.**

**Unit: IV - Staffing: Elements--Functions-Process of staffing –Recruitments - Sources of Recruitment-Selection –Stages of Selection- kinds of interview-Training- Types of Training-On the Job Training- Off the Job T raining-Motivation - Maslow's Theory of Motivation –X ,Y, and Z theories of motivation.**

**Unit: V - Leadership: Qualities – Communication-types-Barriers -Channel of communication-Controlling - Steps- Techniques of control-Co-ordination- Principles - Steps for effective co-ordination.**

**Text Book:**

Ramasamy. T , *Principles of Management*, Himalaya Publishing House, Mumbai, 2015.

**Reference Books:**

1. Dingar Pagare, *Principles of Management*, Sultan Chand & sons, NewDelhi, 2015.
2. Gupta.C.B, *Business Management*, Sultan Chand & Sons, New Delhi, 2015.
3. Natarajan. K.,Ganesan.K.P, *Principles of Management*, Himalaya Publishing House, Mumbai, 2012.
4. Prasad. L.M, *Principles & Practice of Management* , Sultan Chand & sons, New Delhi, 2012
5. Sharma. R.K & Shashi K.Gupta, *Principles of Management*, Kalyani Publishers, New Delhi, 2005.

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**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 onwards)

<b>Title of the Paper</b>	: Advertising and Salesmanship	
<b>Semester</b>	: II	<b>Contact hours : 5</b>
<b>Sub Code</b>	: 17C21	<b>Credits : 4</b>

### Objectives:

1. To acquaint the students with the concepts of advertising and salesmanship.
2. To help the students to acquire knowledge in various advertising media.

**Unit: I - Advertising: Definition – Features – Functions - Importance – Advantages and criticisms.**

**Unit: II - Advertisement copy: Qualities of a good copy – Values – Media-Selection of media – Kinds of media-Advertising Agency– Advertisement Budget**

**Unit: III - Sales promotion: Definition – Purpose – Importance – Advantages – Kinds – consumer sales promotion – Dealer sales Promotion – sales force promotion – Online Advertisement promotion.**

**Unit: IV - Salesmanship: Objectives – Importance – Duties – Qualities – Types – Features of personal selling –process of personal selling—Sales force-Recruitment-sources of recruitment--selection process.**

**Unit: V - Training: Training programme–Methods of Training - controlling –Bases of control– Remuneration to salesman-objectives—Methods-Straight salary method-Straight Commission Method –Combination of Salary and Commission- – Incentive plans— Bonus –profit sharing- Fringe Benefits.**

### Text Book:

R.S.N.Pillai & V.Bhagavathy, *Principles & Practice of Marketing*, (S.Chand & sons, New Delhi),2013



**Reference Books:**

1. Dawar S.R, *Salesmanship & Advertising*, Himalaya publishing House, Mumbai, 2010
2. Dr.N.Rajan Nair, Sanjith R.Nair, *Marketing*, Sultan Chand & sons, New Delhi, 2012
3. Philip Kotler, *Marketing Management*, Pearson publishers, prentice hall of India, New Delhi, 2015
4. J.C.Sinha, *Principles of Marketing and Salesmanship*, R.chand & Co, New Delhi, 2013
5. Sumathi S, Saravanavel P, *Advertising & Salesmanship*, ,Margham publications Chennai, 2013

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(w.e.f. 2017 – 2018 onwards)

<b>Title of the Paper</b>	: <b>Financial Accounting - II</b>	
<b>Semester</b>	: <b>II</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	: <b>17C22</b>	<b>Credits : 5</b>

### Objectives:

1. To understand the practice of accounting in special types of businesses.
2. To develop the skill of students on various kinds of accounting transactions in business.

**Unit: I - Consignment Account: Meaning -Features - Distinction between Sale and Consignment – Important terms – Account Sales – Non-recurring expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee .**

**Unit: II - Joint Venture Accounts: Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.**

**Unit: III - Single Entry System: Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and State ment of Affairs – Conversion Method .**

**Unit: IV - Branch and Departmental Account: Types of Branches - Dependent Branches – Accounting in respect of Dependent Branch es – Debtor System Only – Cost Price Method – Invoice Price Method - Departmental Accounts – Allocation of Expenses – Interdepartmental Transfers.**

**Unit: V - Account Current: Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.**

**Text Book:**

Reddy. T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai,2013.

**Reference Books:**

1. Arulanandam.M.A & Raman.K.S,*Advanced Accounts*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*,Sultan Chand & Sons,New Delhi,2010.
3. Jain .S.P & Narang .K.L ,*Advanced Accounting* , Kalyani Publishers, New Delhi,2013.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi,2013.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011

**Note:** The question paper should cover 80% problems and 20% theory.

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 onwards)

<b>Title of the Paper</b>	<b>: Business Economics</b>	<b>Contact hours</b>	<b>: 5</b>
<b>Semester</b>	<b>: II</b>	<b>Credits</b>	<b>: 4</b>
<b>Sub Code</b>	<b>: 17AC2</b>		

### **Objectives:**

1. To acquaint the students with the principles of economics and its application in business.
2. To enable the students to understand the various Pricing policies and methods.

**Unit: I** - Nature and Scope of Business Economics: Relationship with other subjects – Economics and Managerial Economics distinction – Economics tools applied to Business – Role of Business Economics.

**Unit: II** - Demand Analysis: Law of Demand – Demand determinants – Demand distinction - Elasticity of demand – Price elasticity – Income elasticity – Cross and promotional elasticity – Factors affecting Elasticity of demand.

**Unit: III** - Demand or sales Forecasting: Meaning – Importance – Factors Involved – Methods of Forecasting - Established Product - New product.

**Unit: IV** - Price Analysis: Price Determination under various market forms – Perfect competition – Monopoly and monopolistic competition – Oligopoly (features only). Pricing policies and methods – Skimming pricing, penetration pricing – Differential pricing – Product line pricing.

**Unit: V** - Profit planning and control: Nature of profit – Methods of profit planning and control – Profit budget, Break Even Analysis, Rate of Return on Investment – Profit Forecasting.

**Text Book:**

Sankaran.S , *Business Economics* ,Margham Publications, Chennai,2010.

**Reference Books:**

1. Chopra.P.V, *Managerial Economics*,Kalyani Publishers,Ludhiana ,2009
2. Dwivedi. D.N , *Mangerial Economics*, Vikas Publications, Noida,2010.
3. Jhingan M.L & Stephen J.K, *Managerial Economics* ,Vrinda Publications,New Delhi,2005.
4. Mithani. D.M, *Managerial Economics*, Himalaya Publishing House , Mumbai,2011.
5. Varshney R.L and Maheswari K.L , *Managerial Economics* ,Sultan Chand & Sons,New Delhi,2011.

# E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)  
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CBCS

DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 onwards)

NON MAJOR ELECTIVE

<b>Title of the Paper</b>	<b>:</b>	<b>Entrepreneurship Development</b>	
<b>Semester</b>	<b>:</b>	<b>II</b>	<b>Contact hours: 2</b>
<b>Sub Code</b>	<b>:</b>	<b>17NMC2</b>	<b>Credits : 2</b>

## Objectives:

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.
2. To encourage the students to become Women Entrepreneurs.

**Unit: I** - Entrepreneurship – Meaning – Importance – Functions – Risk assumption  
Function, Business Decision Making Function, Managerial Function & Function of  
Innovation.

**Unit: II** - Entrepreneurial qualities – Types of Entrepreneurs – Innovative Entrepreneur,  
Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.

**Unit: III** - Women Entrepreneur – Functions( Risk Bearing, Organization, Innovations)  
Problems – Remedial Measures.

**Unit: IV** - Institutional Finance to Entrepreneurs(IDBI, SIDBI, UTI, TIIC)–Incentives.

**Unit: V** - Project - Meaning and importance – Project Report- Contents of a project.

## Text Book :

Gordon.E & Natarajan.K *Entrepreneurship development*,  
Himalaya Publishing House, Mumbai,2013.

**Reference Books:**

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*,Sultan Chand,New Delhi,2009.
2. Khanka, *Entrepreneurial Development*,S.Chand,New Delhi,2013.
3. Renu Arora, *Entrepreneurship Development* ,Kalyani Publishers,Ludhiana,2012.
4. Shivganesh Bhargava, *Entrepreneurial Development*, SAGE Publications, 2008.
5. Dr.L.Rengarajan, *Entrepreneurial Development*, Sree Renga Publications, Rajapalayam, 2010.

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<b>Title of the Paper</b>	<b>:</b>	<b>Business Environment</b>	
<b>Semester</b>	<b>:</b>	<b>III</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17C31</b>	<b>Credits : 4</b>

**Objectives:**

1. To understand the environmental factors affecting business.
2. To familiarize the students with the dimensions of business environment and their implications on business.

**UNIT : I** - Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic, political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.

**UNIT : II** - New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991– Privatization – Forms of Privatization -Arguments for and against Privatization-. Multi National Companies -benefits and limitations of MNCS.

**UNIT : III** - Social Responsibility of business – Dimensions of social responsibility– Responsibility to shareholders, employees, consumers, government and community- Arguments for and against social responsibility – Social Audit-features-benefits of social audit.

**UNIT : IV** - Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME -importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector.

**UNIT : V** - Industrial Sickness – Definition- Kindness of sicknesses and their causes- Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985.



**Text Book:**

1. Chidambaram .K & Alagappan.V, *Business Environment*, Vikas Publishing House, New Delhi, 2012.

**Reference Books:**

1. Aswathappa .K, *Essential of Business Environment* , Himalaya Publishing house, Mumbai, 2014.
2. Francies Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2014
3. Nair-Banjaree, Agarwal, *Essentials of Business Environment* ,Praakathi Prakasham Publication, 2010
4. Rosy Joshy, Sangam Kapoor, *Business Environment*, Kalyani Publishers, New Delhi, 2014.
5. Sankaran .S, *Business Environment*, Margham Publications, Chennai, 2014.
6. <https://www.clearias.com/micro-small-and-medium-enterprises-msme/>.

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<b>Title of the Paper</b>	<b>: Insurance</b>	<b>Contact hours</b>	<b>: 5</b>
<b>Semester</b>	<b>: III</b>	<b>Credits</b>	<b>: 4</b>
<b>Sub Code</b>	<b>: 17C32</b>		

**Objective:**

1. To understand the principles and practice of Insurance.
2. To provide basic knowledge on Life insurance and general insurance practices in India.

**Unit : I – Definition, Functions, Nature & principles of Insurance –Role & importance of Insurance – Kinds of Insurance - Definition of certain terms - Risk, Peril, Hazard - Methods of treating risk – Types of insurance organization in India.**

**Unit : II - Life Assurance – Nature of Life insurance contract – Procedure for taking a life policy – Kinds of insurance policies –(Whole life policy, endowment policy, children policy, money back policy, joint life policy) - Policy conditions – Mortality tables – Life fund and its investments – Surplus and its distribution.**

**Unit : III - Marine insurance contract – Principles – Importance – Marine policies – Procedure and conditions – Marine losses – Payment of claims – Premium calculation.**

**Unit : IV - Nature of fire Insurance contract – Kinds of policies – principles – procedure and conditions – Rate fixation – Settlement of claims – Reinsurance.**

**Unit : V - Role of IRDA and its guidelines - Life Insurance Corporation of India – Cases for and against privatization of Insurance – Present scenario of IRDA & Life insurance corporation of India.**

**Text Book:**

Mishra.M.N , *Insurance Principles and Practices*, S.Chand & sons, New Delhi, 2014, 21<sup>st</sup> Edition.

**Reference Books:**

1. Anand Ganguly, *Insurance Management*, New Age International, New Delhi, 2013.
2. Alka Mittal, S.L. Gupta, *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2013.
3. A. Moorthy, *Principles of Practice of Insurance*, Margam Publications, Chennai, 2012.
4. Nalini Prava Tripathy, Prabir Pal, *Insurance Theory & Practice*, Prentice Hall of India, New Delhi, 2012.
5. Dr. P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House Pvt Ltd, Mumbai, 2013.

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CBCS

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

<b>Title of the Paper</b>	<b>Advanced Accountancy</b>	
<b>Semester</b>	<b>III</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>17C33</b>	<b>Credits : 4</b>

### Objectives:

1. To understand the practice of accounting.
2. To develop the skill of students on various kinds of accounting transactions in business.

**Unit : I - Fire Insurance claims: Need for Fire Insurance - Loss of stock policy - Loss of profit policy - Application of Average clause.**

**Unit : II - Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Sub-lease.**

**Unit : III - Insolvency Accounts of individuals – Preparation of Statement of Affairs and Deficiency Account.**

**Unit : IV - Hire purchase and Installment System – Features – Calculation of Interest – Accounting treatment in the books of buyer and seller – Default and repossession – Complete repossession – Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system – Accounting Entries - Differences between Hire purchase system and Installment System.**

**Unit : V - Contract Accounts - Specimen of Contract Account – Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts and Balance sheet.**

**Text Books :**

1. Jain .S.P & Narang .K.L, *Advanced Accountancy* , Kalyani Publishers, New Delhi, 2012. (Unit I to IV)
2. Dr.R.Ramachandran , Dr.R.Srinivasan. *Cost Accounting*, Sri Ram Publications, Trichy, 2012. (Unit V)

**Reference Books:**

1. Arulanandam M.A & Raman.K.S, *Advanced Accountancy*, Himalaya Publishing House, Mumbai, 2012.
2. Iyengar. S.P., *Advanced Accounting* , Sultan Chand & Son, New Delhi ,2010.
3. Gupta.R.L, *Advanced Accountancy I*, Sultan Chand & Sons, NewDelhi, 2013.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.Chand & Co, New Delhi,2013.
- 5.Reddy. T.S, Murthy.A,, *Advanced Accountancy* , Margham Publications, Chennai, 2013.

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<b>Title of the Paper</b>	<b>:</b>	<b>Costing</b>	
<b>Semester</b>	<b>:</b>	<b>III</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17C34</b>	<b>Credits : 4</b>

**Objectives:**

1. To understand the various concepts and methods of costing.
2. To enable the students to compute the cost of products, cost of jobs and process.

**Unit : I - Definition of costing- Objectives and advantages- Differences between Cost Accounting and Financial accounting-Classification of costs-Methods of costing- Preparation of cost sheet and Quotations.**

**Unit : II - Materials control -Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.**

**Unit : III - Labour Costs-System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.**

**Unit : IV-Accounting for Overheads - Basis of charging overheads-Allocation-Apportionment - Primary Distribution, Secondary Distribution - Repeated Distribution and Simultaneous equation method – Absorption of overheads.**

**Unit : V - Process costing-Normal loss, abnormal loss and abnormal gain (Excluding Inter process profit and equivalent production)– Reconciliation of cost and Financial accounts.**

**Text Book:**

Dr. R.Ramachnadran & Dr.R.Srinivasan, *Cost Accounting*, Sriram Publications, Trichy, 2016.

**Reference Books:**

1. Iyengar. S.P., *Advanced Cost Accounting*, Sultan Chand & Son, New Delhi ,2010.
2. Jain.S.P & .Narang.K.L, *Cost Accounting*, Kalyani Publishers, Ludhiana, 2012.
3. Murthy.A , Gurusamy.S , *Cost Accounting* ,Tata Mc.Graw-Hill Publications , New Delhi ,2010.
4. Reddy. T.S , Hariprasad Reddy .Y ,*Cost Accounting* .Margham Publications, Chennai ,2011.
5. R.S.N.Pillai, V. Bagavathi, *Cost Accounting*, S.Chand & Company Ltd, New Delhi, 2011.

**Note:** The question paper should cover 80% problems and 20% theory.

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<b>Title of the Paper</b>	<b>:</b>	<b>Business Statistics</b>	
<b>Semester</b>	<b>:</b>	<b>III</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17AC3</b>	<b>Credits : 5</b>

**Objectives:**

1. To understand various statistical tools used in business.
2. To equip the students with the application of statistical tools in the analysis of data for decision making.

**Unit : I** - Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

**Unit : II** - Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.

**Unit : III** - Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data –Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.

**Unit : IV** -Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.

**Unit : V** - Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).



**Text Book:**

Pillai R.S.N & Bagavathy.V , *Statistics(Theory & Practice)*, S.Chand & co, New Delhi, 2013.

**Reference Books:**

1. Alagar.K, *Business Statistics*, TataMcGraw Hill,New Delhi,2017.
2. Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi,2012
3. Manoharan.M,*Stastistical Methods*, Palani Paramount,Palani,2010.
4. Srivastava .S.C & Sangaya Srivastava, *Fundamentals of statistics*, Anmol Publications, New Delhi, 2011.
5. Vital.P.R, *Business Statistics*, Margham Publications,Chennai,2012.

**Note:** The question paper should cover 80% problems and 20% theory.

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CBCS

DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 Batch onwards)

SKILL BASED ELECTIVE

<b>Title of the Paper</b>	<b>:</b>	<b>Commerce Practical</b>		
<b>Semester</b>	<b>:</b>	<b>III</b>	<b>Contact hours</b>	<b>: 2</b>
<b>Sub Code</b>	<b>:</b>	<b>17SEC3P</b>	<b>Credits</b>	<b>: 2</b>

**Objectives:**

1. To acquire practical knowledge in the use of various forms used in GST, banking & Insurance sectors.
2. To train the students in drafting of advertisement copy and preparation of project report for entrepreneurship.

**Unit : I** - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

**Unit : II** - Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards.

**Unit : III** - Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.

**Unit : IV** - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration.

**Unit : V** - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.

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<b>Title of the Paper</b>	<b>:</b>	<b>Entrepreneurship Development</b>	
<b>Semester</b>	<b>:</b>	<b>IV</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17C41</b>	<b>Credits : 4</b>

**Objectives:**

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.
2. To encourage the students to become Women Entrepreneurs.

**UNIT : I** - Entrepreneur – Meaning – Importance – Types - Qualities – Functions - Entrepreneur Vs Manager- Role of Entrepreneurs in Economic Development.

**UNIT : II** - Entrepreneurship – Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth – Entrepreneurship development programmes.

**UNIT : III** - Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Growth of women entrepreneurship in India – Problems of Women Entrepreneurs –Remedial measures - Incentive schemes to women Entrepreneurs.

**UNIT : IV** - Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Institutional finance to Entrepreneur. TII C, SIDBI- Commercial Banks – Incentives to small scale industries-Subsidy, Tax Concession.

**UNIT:V** - Project report – meaning –contents-importance -- Project appraisal – Market feasibility - Technical feasibility, financial feasibility and economic feasibility.

**Text Book :**

Gordon.E & Natarajan.K , *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2018.

**Reference Books:**

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*, Sultan Chand, New Delhi, 2014.
2. Khanka, *Entrepreneurial Development*, S.Chand,New Delhi, 2013.
3. Neeta Baporikar, *Entrepreneurship Development & Project Management*, Himalaya Publishing House, Mumbai 2011.
4. Robert Hisrich , Michale Peter, Dean Shepherd, *Entrepreneurship*, Tata MC Graw hill, New Delhi, 2012..
5. Renu Arora, *Entrepreneurship Development*, Kalyani Publishers, Ludhiana,2012.

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CBCS

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

<b>Title of the Paper</b>	<b>: Auditing</b>	<b>Contact hours</b>	<b>: 5</b>
<b>Semester</b>	<b>: IV</b>	<b>Credits</b>	<b>: 4</b>
<b>Sub Code</b>	<b>: 17C42</b>		

### Objectives:

1. To understand the principles and practice of Auditing
2. To train the students about the procedures in the conduct of Audit.

**Unit : I** - Basic principles of Audit – Definition – Objects – Differences between Accountancy, Auditing and investigation – Advantages of Audit – Qualities of an auditor.

**Unit : II** - Various types of audit – Audit Program – Audit note – Audit file – Working papers – Audit report.

**Unit : III** - Internal control – Meaning and definition – Internal check – Objects – Duties of an auditor in connection with internal check.

**Unit : IV** - Vouching – Meaning – Definition – Importance – Duties of an auditor – Vouching of cash and trading transactions – Verification and Valuation of assets and liabilities.

**Unit : V** - Audit of joint stock companies – Qualification – Appointment – Removal – Rights – Duties and Liabilities of an auditor.

### Text Book:

Tandon.T.N, *Practical Auditing*, S.Chand & sons, New Delhi, 2013.

### Reference Books:

1. R.C.Bhatia, *Auditing*, Ane Books Pvt, Ltd, New Delhi 2016.
2. Dinkar Pagare, *Principles & Practice of Auditing*, Sultan Chand, New Delhi, 2010.

3. Jagdeesh Prakash, *Principles and Practice of Auditing*, Kalyani Publishers, Ludhiana, 2016.
4. Pradeep Kumar , *Auditing Principles & Practices*, Kalyani Publishers, Ludhiana, 2011.
5. Thanulingam.N, *Theory and Practice of Auditing*, Himalayan Publishing House, Mumbai, 2011.

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<b>Title of the Paper</b>	<b>:</b>	<b>Banking</b>	
<b>Semester</b>	<b>:</b>	<b>IV</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17C43</b>	<b>Credits : 4</b>

**Objectives:**

1. To learn the process and working of Indian banking System.
2. To train the students about the Procedures and systems followed in banking sector.

**Unit : I - Banker and Customer: Meaning & Definition-General relationship between a banker and a customer -Primary and Subsidiary-Special features of relationship: Obligations and Rights of a bank er- Types of deposits: Savings bank account-Current account-Fixed deposit account-Fixed deposit Receipt and its legal implications-Recurring Deposit - General precautions for opening an account.**

**Unit : II – Special types of Customers : Minor-Firms-Limited Companies-Non trading concerns-Joint accounts - Cheque: Meaning-Definition-Essentials-Types of Cheque - Material Alteration, & Immaterial Alteration-Banker's Duty-Marking-Crossing: Meaning-Types and Significance of Crossing.**

**Unit: III - Endorsement: Meaning-Definition-Kinds and Significance-Paying banker: precautions-Statutory Protection-Payment in due course- Circumstances for dishonour of cheque –Holder in due Course- Collecting banker: Duties -Statutory Protection.-Concept of negligence.**

**Unit: IV – Bank lending-Principles of Sound Lending-Types of Loans & Advances- Modes of creating a charge - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).**

**Unit: V –Reserve Bank of India - Functions of RBI - Electronic Payment Systems: National Electronic Fund Transfer (NEFT), Electronic Clearing Service(ECS), Real Time Gross Settlement(RTGS)and Internet Banking-Meaning and Advantages of Credit Cards, Debit Cards, ATM Cards and Smart Card.**

**Text Books:**

1. Gordon.E & Natarajan.K, *Banking Theory Law &Practice*, Himalaya Publishing House, Mumbai, 2017.Unit –I to IV.
2. Sundaram and Varshney, *Banking Theory, Law & Practice*, Sultan Chand & Sons 2014. Unit-V.

**Reference Books:**

1. S.Gurusamy, *Banking Theory, Law & Practice*, Vijay Nicole Imprints,2017.
2. S.N.Maheswari, *Banking Theory, Law & Practice*, Kalyani Publications,2014
3. Rajesh.R & Sivagnanasithi, *Banking Theory Law & Practice*, Tata McGraw Hill Publications, New Delhi, 2013.
4. Raman .B.S,*Banking Theory, Law& Practice*, United Publishers,Mangalore,2010
5. A.V.Ranganadhachary & D.S.Rao, *Banking Theory Law & Practice*, Kalyani Publications 2007.



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CBCS

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

<b>Title of the Paper</b>	<b>: Partnership Accounts</b>	
<b>Semester</b>	<b>: IV</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>: 17C44</b>	<b>Credits : 4</b>

**Objective:** 1. To understand the accounting system adopted in partnership firms.

2. To train the students in the presentation of accounts maintained by Partnership firms.

**Unit : I** - Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

**Unit : II** - Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account – Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

**Unit : III** - Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Gaining ratio – settlement of amount due to the retiring partner – Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account – Joint Life Policy – Amalgamation of Firms (simple problems only).

**Unit : IV** - Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

**Unit : V** - Piece-Meal Distribution: Proportionate capital method and Maximum loss method - Sale of Firm to a Company – Purchase consideration - Accounting treatment in the books of the Firm.

**Text Book:**

S. P. Jain & K.L Narang, *Partnership Accounts*, Revised Edition– 2017,  
Kalyani Publishers, Ludhiana

**Reference Books:**

1. M.A Arulanandam & K.S Raman, *Advanced Accountancy*, Revised Edition– 2016, Himalaya Publishing company Ltd, Mumbai.
2. R.L.Gupta & M. Radaswamy, *Advanced Accountancy*, Revised Edition– 2017  
S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
3. S.P. Iyengar, *Advanced Accountancy*, Revised Edition– 2012, Sultan Chand & Sons Publishers, New Delhi.
4. T.S.Reddy & A. Murthy, *Advanced Accountancy*, Revised Edition - 2012,  
Margham Publications, 24, Rameshwaram Road, T.Nagar, Chennai - 17.
5. M.C. Shukla & T.S.Grewel , *Advanced Accountancy*, Revised Edition– 2013,  
S.Chand Publication, New Delhi.

Note: The question paper should cover 80% problem and 20% theory.

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE - UG****(w.e.f. 2017 – 2018 Batch onwards)**

<b>Title of the Paper</b>	<b>:</b>	<b>Business Mathematics</b>	
<b>Semester</b>	<b>:</b>	<b>IV</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17AC4</b>	<b>Credits : 5</b>

**Objectives :**

1. To learn important mathematical concepts and tools.
2. To acquire the mathematical skills and its application in business.

**Unit : I** - Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law.

**Unit: II** - Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems.

**Unit: III** -Commercial Arithmetic – Interest – Simple- Compound – Normal rate – Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

**Unit: IV** - Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

**Unit: V** -Determinants – Cramer's Rule– Properties –Product –Matrices – Types – Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .

**Text Book:**

Manoharan .M & Elango.C ,*Business Mathematics*, Palani Paramount Publications, Palani, 2013.

**Reference Books:**

1. Sundaresan.V & Jeyaseelan S.D, *An Introduction to Business Mathematics*, S.Chand & Company, New Delhi, 2013.
2. Sancheti.D.C,.Kapoor.V.K, *Business Mathematics*, Sultan Chand and Sons, NewDelhi, 2012.
3. Verma .A.P. ,*Business Mathematics*, Asian Books Pvt Ltd, 2014.
4. Vittal.P.R, *Business Mathematics & Statistics*, Margham Publications, Chennai, 2013.
5. Wilson .M, *Business Mathematics*, Himalaya Publications, Mumbai, 2012.

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CBCS

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

**SKILL BASED ELECTIVE**

<b>Title of the Paper</b>	: <b>Financial Markets and Services</b>	
<b>Semester</b>	: <b>IV</b>	<b>Contact hours : 2</b>
<b>Sub Code</b>	: <b>17SEC41</b>	<b>Credits : 2</b>

### Objectives:

1. To help the students to learn the various constituents of Financial markets and their services.
2. To learn about the operations of Securities market.

**Unit :I** - Financial System – Meaning – Functions – Financial concepts.

**Unit :II** - New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

**Unit :III** - Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .

**Unit :IV** - Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers

**UNIT :V** - Mutual fund– Types – Classification – Importance – Organization & operation of the fund.

### Text Book:

Gordon.E and Natarajan.K ,*Financial Market and services*, Himalaya Publishing House, Mumbai, 2013.

### Reference Books:

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation*, Tata Mc Graw Hill, New Delhi, 2013.

2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2009.
4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, New Delhi,2010.
5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, New Delhi,2013.

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CBCS

DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 Batch onwards)

SKILL BASED ELECTIVE

<b>Title of the Paper</b>	: <b>M.S. Office Practical</b>	
<b>Semester</b>	: <b>IV</b>	<b>Contact hours: 2</b>
<b>Sub Code</b>	: <b>17SEC4P</b>	<b>Credits : 2</b>

### Objectives :

1. To train the students in document preparation.
2. To develop the presentation skills of the students with Power point.

**Unit : I** - Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.

**Unit : II** - Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.

**Unit : III** - Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.

**Unit : IV** - Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.

**Unit : V** - Power point – Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Powerpoint views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation

### Text Book

Sanjay Saxena, *MS Office for Every One*, Vikas Publishing House, New Delhi, 2012.

**Reference Books:**

1. Alagarsamy.K & Sekar.P.C, , *MS-Office*, Enpee Publications, Madurai, 2012.
2. Alexis Leon & Mathews Leon, *A Beginner's Guide to MS Office*, Vikas Publishing House, New Delhi , 2013.
3. Doug Harts, *MS-Office 2007 Business Intelligence*, Tata McGraw Hill,New Delhi, 2008.
4. Greg Perry, *Teach yourself MS Office in 24 hours*, Sams Publications, 2013.
5. Nellai Kannan.C, *MS-Office*, Nels Publications, Thirunelveli, 2015.



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<b>Title of the Paper</b>	<b>:</b>	<b>Corporate Accounting</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17C51</b>	<b>Credits : 5</b>

**Objectives:**

1. To understand the accounting system used in joint stock companies.
2. To train the students in the preparation of Company Accounts.

**Unit : I**

Shares - Classes of Shares - Issue of shares at par, premium & Discount - Forfeiture and re-issue of Shares– Underwriting of Shares and Debentures.

**Unit :II**

Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

**Unit : III**

Profit prior to Incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.

**Unit : IV**

Amalgamation, Absorption, Internal and External Reconstruction.

**Unit : V**

Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's Final Statement of Account.

**Text Book:**

Reddy T.S.& Dr.Murthy. *A Corporate Accounting*, Margham Publications, Chennai, 2016.

**Reference Books:**

1. Iyengar. S.P *Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
2. Jain .S.P & Narang .K.L *Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
3. Gupta. R.L& Radhasamy .M , *Corporate Accounting* , Sultan Chand & Sons, New Delhi,2012.
4. Shukla. M.C. & Grewal.T.S *Advanced Accounts* , S.Chand & Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, Scitech Publications , Chennai, 2009.

**Note:** The question paper should cover 80% problems and 20% theory.

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

<b>Title of the Paper</b>	<b>: Commercial Law</b>		
<b>Semester</b>	<b>: V</b>	<b>Contact hours</b>	<b>: 5</b>
<b>Sub Code</b>	<b>: 17C52</b>	<b>Credits</b>	<b>: 4</b>

### **Objectives:**

1. To familiarize the students with the concepts of Commercial law.
2. To acquaint the students about the provisions of Contract Act and Sale of Goods Act.

### **Unit : I**

Law of Contracts-Definition-Essentials of Valid Contract-Types of Contract-Offer-Acceptance-Consideration-Capacity-Consent

### **Unit : II**

Performance of Contract-Variou modes of discharge of Contracts-Breach of Contracts-Remedies for breach of Contract-Quasi Contracts.

### **Unit: III**

Indemnity & Guarantee – Distinction between Indemnity & Guarantee - Liability of Surety –Bailment & Pledge-Rights & Duties of Bailor & Bailee - Rights & Duties of Pawnor & Pawnee- Pledge by Non-owner.

### **Unit : IV**

Meaning of Agency- Creation and Termination of Agency-Variou Modes-Types of Agents-Rights and duties of Agents and Principal.

**Unit : V**

Sale of Goods –Contract of Sale-Agreement to Sell-Conditions and Warranties-Transfer of Property and Title to Goods-Rights and Duties of Seller and Buyer-Rights of unpaid Seller.

**Text Book:**

Kapoor .N.D, *Elements of Mercantile Law*, Sultan Chand & sons, New Delhi, 2014.

**Reference Books:**

1. Balachandran.V & Thothadri.S , *Business Law*, Tata Mc graw Hill Publishing , New Delhi, 2009.
2. Chawla .R.C. & Garg.K.C, *Commercial Law*, Kalyani Publishers , Ludhiana, 2012.
3. Pillai R.S.N & Bagavathy. V, *Business Law* , S.chand & co, New Delhi,2010.
4. Porwal . L.M & Sanjeev Kumar, *Business Law*, Vrinda publications, New Delhi, 2010.
5. Dr.M.R.Sreenivasan, *Business Law*, Margham Publication, 2013.

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<b>Title of the Paper</b>	<b>:</b>	<b>Tally Lab</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17C5P</b>	<b>Credits : 4</b>

**Objectives:**

1. To give a practical knowledge on accounting through computers.
2. To train the students in the preparation of Payroll Accounting.

**Unit : I**

Introduction to Tally– Tally Screen Components – Maintaining Company Data -  
Groups-Ledgers-Accounting Vouchers-Preparation of Trial Balance-Profit & Loss  
Account-Balance Sheet.

**Unit : II**

Maintaining Inventory details-Stock Category-Stock Group & Stock Item-  
Inventory Vouchers-Stock Summary Report.

**Unit : III**

Order Processing-Purchase Order-Sales Order-Receipt Note-Delivery Note-  
Rejection in-rejection out.

**Unit : IV**

Billwise Details-Cost Centre.

**Unit : V**

GST -Payroll Accounting.

**Text Book:**

*Learning Tally ERP 9, Volume 1-5*, Tally India Pvt ltd, India, 2016

**Reference Books:**

1. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2016.
2. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2013.
3. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2012
4. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2016.
5. Dr.B.Mariyappa, *Goods and Services Tax*, Himalaya Publishing House, Mumbai, 2017.

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<b>Title of the Paper</b>	<b>:</b>	<b>Management Accounting</b>	<b>Contact hours</b>	<b>: 5</b>
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Credits</b>	<b>: 4</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE5A</b>		

**Objectives:**

1. To understand the application of accounting techniques in management.
2. To train the students in the preparation of cash flow , fund flow statements and Budgets.

**Unit : I**

Management Accounting – Meaning, Definition, Objectives- Relationship between Cost, Financial and Management Accounting – Advantages and Li mitations - Financial Statement Analysis – Comparative Statements- Common Size Statements- Trend Analysis.

**Unit : II**

Ratio Analysis – Meaning – Advantages - Limitations – Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure.

**Unit : III**

Fund Flow and Cash Flow Analysis.

**Unit : IV**

Budget and Budgetary control – Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).

**Unit : V**

**Marginal Costing – Meaning – Objectives – Break Even Analysis – Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, -Selection of a Suitable Product Mix).**

**Text Book:**

Dr. R. Ramachandran & Dr. R. Srinivasan, *Principles of Management Accounting*, 17<sup>th</sup> Revised and Enlarged Edition 2018.

**Reference Books:**

1. Dr. S.N. Maheswari, *Management Accounting* - (Sultan chand, New Delhi), 2010.
2. Murthy. A. Gurusamy. S. *Management Accounting* TATA MC. Graw-Hill publications. New Delhi.2012
3. Pillai R.S.N. & Baghavathy, *Management Accounting* - S. Chand & company Limited. New Delhi 2012.
4. Reddy. T.S, Hariprasad Reddy., *Management Accounting* - Margham publications, Chennai 2012.
5. Shashi K. Gupta, Sharma, R.K. & Anuj Gupta, *Management Accounting* - Ludhiana 2010

Note: The question paper should cover 80% problems and 20% theory.



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CBCS

DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 Batch onwards)

CORE ELECTIVE - I

<b>Title of the Paper</b>	<b>: Human Resource Management</b>	
<b>Semester</b>	<b>: V</b>	<b>Contact hours:5</b>
<b>Sub Code</b>	<b>: 17CE5B</b>	<b>Credits : 4</b>

## Objectives:

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.

## Unit : I

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.

## Unit : II

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

## Unit : III

Wages and Salary Administration-Wage Policy-Incentive and Compensation-Wages in India-Organized and unorganized Sector-Workers participation in Management.

## Unit : IV

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

## Unit : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

**Text Book:**

Gupta. C.B, *Human Resource Management*, Sultan Chand & sons,  
New Delhi, 2016.

**Reference Books:**

1. Badi.R.V , *Human Resource Management*, Vrinda Publications, New Delhi, 2013
2. Chaudri.K.K, *Human Resource Management Principles & Practice* , Himalaya Publication House pvt Ltd-Mumbai, 2012.
3. Jaya Sankar.J, *Human Resource Management*, Margham Publications, 2010.
4. Khanka.S.S, *Human Resource Management(Text & Cases)*, S.Chand, New Delhi, 2013.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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CBCS

DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 Batch onwards)

CORE ELECTIVE - II

<b>Title of the Paper</b>	<b>:</b>	<b>Income Tax -I</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE5C</b>	<b>Credits : 4</b>

## Objectives:

1. To learn the computation of income under various heads.
2. To acquaint the students about the Residential status of Assessee.

### Unit : I

Definition – Income – Person – Assessee - Agricultural Income, Previous year, Assessment year, Residential Status and Tax Liability, Incomes exempted from Tax.

### Unit : II

Income from Salary – Allowances – Perquisites – Profit in lieu of Salary – Deductions U/S 16 ( Simple problems only).

### Unit : III

Income from House Property.

### Unit: IV

Profits and Gains from Business or Profession – Depreciation & Other Deduction.

### Unit : V

Capital Gains - Income from other Sources.

**Text Book:**

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,  
Chennai,2018

**Reference Books:**

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
3. A.Murthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
5. Vinod K. Singhaniania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

Note: The question paper should cover 80% problems and 20% theory.

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

**CORE ELECTIVE -II**

<b>Title of the Paper</b>	: <b>E- Commerce</b>		
<b>Semester</b>	: <b>V</b>	<b>Contact hours</b>	: <b>5</b>
<b>Sub Code</b>	: <b>17CE5D</b>	<b>Credits</b>	: <b>4</b>

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### **Objectives :**

1. To understand the concepts of E-Commerce and its application in business.
2. To equip the students with the skills of computer networking and E-Payment system in the modern era.

### **Unit : I**

Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits –  
Electronic Commerce Framework – The Internet Terminology - History of the Internet –  
E Commerce Architecture and Component.

### **Unit : II**

Client Server Network Security- Server Security Threats – Firewalls and  
Network Security - Data and Message Security Challenge - Response Systems-  
Encrypted Documents and Electronic Mail.

### **Unit : III**

Electronic Payment Systems – Types - Digital Token based Electronic Payment  
Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment  
Systems - Designing Electronic Payment System.

**Unit : IV**

Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.

**Unit : V**

Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio & Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.

**Text Book :**

David Whiteley, *E-Commerce*, Tata Mc-GrawHill Publisher,  
New Delhi, 2012.

**Reference Books:**

1. Jaiswal.S, *E-Commerce*, Galgotia Publications private limited, New Delhi, 2016.
2. Kamlesh K Bajaj, Debjani Nag, *E-Commerce*, Tata McGraw-Hill Publishing, New Delhi, 2016.
3. Puja Walia Mann, Nidhi, *E-Commerce*, MJP Publishers, Chennai, 2013.
4. Ritendra Goel, *E-Commerce*, New age International Publishers, New Delhi, 2012.
5. Sandeep krishnamoorthy, *E-commerce Management*, Vikaas Publishing house , New Delhi, 2013.

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

**SKILL BASED ELECTIVE**

<b>Title of the Paper</b>	<b>: General Knowledge</b>		
<b>Semester</b>	<b>: V</b>	<b>Contact hours</b>	<b>: 2</b>
<b>Sub Code</b>	<b>: 17SEC51</b>	<b>Credits</b>	<b>: 2</b>

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### **Objectives :**

1. To enhance the skills of students in General Knowledge.
2. To help the students to know about the current affairs.

### **Unit : I**

General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.

### **Unit : II**

General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.

### **Unit : III**

History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics and Commerce-Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.

**Unit : IV**

Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamental duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy.

**Unit : V**

Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.

**Reference Books:**

1. The General Knowledge Manual  
Publication, 2018 - Edgar Thorpe & Showick Thorpe
2. Ever Latest General Knowledge - Khanna & Verma,  
Upkar's Publication, 2015
3. Manorama Year book - Malayala Manorama Press, 2018
4. Top 500 Year book - Disha Publication, 2015
5. Journals & Magazines
6. Websites



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<b>Title of the Paper</b>	<b>:</b>	<b>Special Accounts</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17C61</b>	<b>Credits : 5</b>

**Objectives:**

1. To train the students in the preparation of Banking, insurance company Accounts.
2. To understand the legal provisions of Holding companies and subsidiary companies.

**Unit : I**

Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method – Indian Accounting Standard.

**Unit :II**

Accounts of Banking Companies – Preparation of Profit and Loss Account and Balance Sheet as per new schedule.

**Unit :III**

Accounts of Insurance Companies – Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet (as per New Schedule).

**Unit :IV**

Double Account system – Meaning - Advantages – Final Accounts under Double Account System – Replacement of an Asset (as per New Schedule).

**Unit : V**

Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only).

**Text Book:**

Reddy T.S.& Dr.Murthy. *A Corporate Accounting* , Margham Publications, Chennai,2016.

**Reference Books:**

1. Gupta. R.L& Radhasamy .M , *Corporate Accounting* , Sultan Chand & Sons, New Delhi, 2012.
2. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
3. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
4. Shukla. M.C. & Grewal.T.S ,*Advanced Accounts* , S.Chand & Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, Scitech Publications , Chennai, 2009.

Note: The question paper should cover 80% problems and 20% theory.

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE - UG****(w.e.f. 2017 – 2018 Batch onwards)**

<b>Title of the Paper</b>	<b>: Industrial Law</b>	<b>Contact hours</b>	<b>: 6</b>
<b>Semester</b>	<b>: VI</b>	<b>Credits</b>	<b>: 4</b>
<b>Sub Code</b>	<b>: 17C62</b>		

**Objectives :**

1. To know about the various statutory provisions relating to Industries.
2. To learn about the industrial disputes and settlement of disputes.

**Unit : I**

The Factories Act 1948- Definitions - Inspecting staff-Health-Safety and welfare of workers-Working hours of adults-Employment of young persons-Annual leave with wages.

**Unit : II**

Trade Unions Act. 1926 – Definitions – Registration and Cancellation of Trade Unions-Rights and Privileges -Duties and Liabilities –Amalgamation of Trade Unions- Dissolution.

**Unit: III**

The Industrial Disputes Act. 1947 –Definitions – Authorities – Powers of Authorities – Strike – Lockout – Layoff – Retrenchment –Compensation in case of closing down of undertaking.

**Unit : IV**

The Workmen's Compensation Act. 1923 – Scope and Coverage-Definitions- Rules regarding Workmen Compensation-Amount of Compensation-Distribution of Compensation.

**Unit : V**

The Minimum Wages Act 1948 – Fixation and Revision of Wages-Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Payment and Protection of Gratuity – Nomination – Determination and Recovery of Gratuity.

**Text Book :**

Kapoor .N.D , *Elements of Mercantile Law* , Sultan Chand & sons,  
New Delhi,2014

**Reference Books:**

1. Chawla .R.C. & Garg.K.C, *Industrial Law*, Kalyani Publishers ,  
Ludhiana, 2010.
2. Gogna.P.P.S, *Business & Industrial Laws*, S.chand & co, New Delhi,  
2010.
3. Saharay.H.K , *Labour & Industrial Law* , Universl Law Publishing,  
2011.
4. Srivastava.S.C, *Industrial relations & Labour Laws*, Vikas publications,  
New Delhi, 2012
5. Tulsian, *Business and Industrial Law*, Tata McGraw Hill Publications,  
New Delhi,2010.

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<b>Title of the Paper</b>	<b>:</b>	<b>Financial Management</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17C63</b>	<b>Credits : 4</b>

**Objectives:**

1. To understand the various tools and techniques of Financial Management
2. To help the students in financial decision making.

**Unit : I**

**Financial Management – Nature-Scope-Objectives-Finance Functions-Profit Maximization Vs Wealth Maximization- Financial Decisions- Role and Responsibilities of a Finance Manager.**

**Unit : II**

**Capital Structure-Determinants of Capital Structure-Optimum Capital Structure-Leverages - Types of Leverages - Capitalization-Over and Under Capitalization.**

**Unit : III**

**Capital Budgeting-Appraisal-Methods- Payback Period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index.**

**Unit : IV**

**Working Capital – Types – Concept - Need and influencing factors – Estimation of Working capital.**

**Unit: V**

**Dividend Policy - Dividend Policy Decisions-Dividend Theories- Walter's Approach-Gordon's model-Modigliani and Miller 's Approach.**

**Text Book:**

Ramachandran .R & Srinivasan.R, *Financial Management*, Sriram Publications, Trichy, 2010.

**Reference Books:**

1. Maheswari. S. N, *Financial Management* ,Sultan Chand & Sons, NewDelhi, 2013
2. Khan. M.Y & Jain . P.K,*Financial Management* , Tata McGraw Hill Pvt Ltd,NewDelhi, 2013
3. Kulkarni. P.V & Satyaprasad . B.G,*Financial Management*, Himalaya Publishing House, Mumbai, 2011
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill Publishing & Co, 2018.
5. Shashi k.Gupta,Sharma.R.K, *Financial Management*, Kalyani Publishers- New Delhi, 2011

Note: The question paper should cover 80% problems and 20% theory.

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DEPARTMENT OF COMMERCE - UG

(w.e.f. 2017 – 2018 Batch onwards)

CORE ELECTIVE - III

<b>Title of the Paper</b>	<b>: Income Tax - II</b>	
<b>Semester</b>	<b>: VI</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>: 17CE6A</b>	<b>Credits : 5</b>

### Objectives:

1. To acquire knowledge on assessment of tax.
2. To help the students to know about the Income tax authorities and procedures for assessment.

### Unit :I

Clubbing of Income - Set off and Carry forward of Losses.

### Unit : II

Total Income – Deductions in the Computation of Total Income.

### Unit :III

Assessment of Individual and HUF.

### Unit :IV

Assessment of Partnership Firms and Companies.

### Unit : V

Income Tax Authorities- Return of Income – Procedure for Assessment –Tax

Deducted at Source & Advance Payment of Tax.

**Text Book:**

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,  
Chennai,2018

**Reference Books:**

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. A.Muruthy *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
3. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
5. Vinod K. Singhaniania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

Note: The question paper should cover 80% problems and 20% theory.



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**DEPARTMENT OF COMMERCE - UG**

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**CORE ELECTIVE - III**

<b>Title of the Paper</b>	: <b>Services Marketing</b>	
<b>Semester</b>	: <b>VI</b>	<b>Contact hours: 6</b>
<b>Sub Code</b>	: <b>17CE6B</b>	<b>Credits : 5</b>

### **Objectives:**

1. To understand the concept, principles and practice of services marketing
2. To help the students to know about the services marketing mix and various sectors in service industry.

### **Unit : I**

Services Marketing-Definition-Nature and Characteristics of Services-Classification -Need for Services Marketing-Role of services Marketing in an Economy-Obstacles in Service Marketing-Overcoming the obstacles.

### **Unit : II**

Services Marketing Mix-Elements - Product Decisions, Pricing Strategies, Promotion, Distribution Methods/Dimensions in Service Marketing-People, Physical Evidence and Process.

### **Unit : III**

Services Marketing for the Hospitality Industry-Managing Tourism- Segmentation in the Tourism Market-Marketing for Hotel Products-Segmentation in Hotel Industry-Major Hotel Chains-Service Delivery-Quality Control-Technology Transfer.

**Unit:IV**

Services Marketing for Professional Services-Major Characteristics – Marketing Management of Consultancy Services-Marketing Mix for Consultancy Services, Other Professional Services and Consideration

**Unit : V**

Globalization of Services in International Market-Challenges-Typical International Services-Strategies -Globalization and Corporate Culture-Global Brand Dominance in the Service Industries

**Text Book:**

Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010

**Reference Books:**

1. Audrey Gilmore,*Services Marketing and Management*, Sage publications,India,2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand&co.Ltd,New Delhi,2010.
3. Christopher H. Lovelock,Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing,NewDelhi, 2010.
4. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi,2012.
5. Vasanthi Venugopal & Raghu V.N , *Services Marketing* , Himalaya Publishing House, Mumbai, 2012.

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**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

**SKILL BASED ELECTIVE**

<b>Title of the Paper</b>	<b>: Soft Skills for Job Seekers</b>	<b>Contact hours</b>	<b>: 2</b>
<b>Semester</b>	<b>: VI</b>	<b>Credits</b>	<b>: 2</b>
<b>Sub Code</b>	<b>: 17SEC61</b>		

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### **Objectives:**

1. To develop the skills and personality of the students.
2. To encourage the students in preparing resumes.

### **Unit : I**

Personality Development – Communication Skills, Self Confidence, Time Management, Problem Solving, Work Ethics.

### **Unit : II**

Resumes – Resume Writing – Summary of Qualification, Work Experience and Reference – Applying for the Job.

### **Unit : III**

Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews.

### **Unit : IV**

Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips.

**Unit : V**

Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals

**Text Book :**

Annee Lawrence, *The Job Seekers Handbook* , Emerald publication , Chennai, 2010.

**Reference Books:**

1. Jayanth neogy, *Winning Resume*, Pushtak Mahal Publishers, New Delhi, 2010.
2. Menon.A.K, *How to succeed in group discussion*, Varun Publishing house, 2010
3. Raghu Palat, *Interview Tips*, Jaico Publishing House, 2010.
4. Sajitha Jayaprakash, *Interview Skills*, Himalaya Publishing House, Mumbai, 2010.
5. Jain.T.S & Gupta, *Interviews and Group Discussion*, Upkar Publication, Agra, 2008.

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<b>Title of the Paper</b>	<b>:</b>	<b>Quantitative Aptitude &amp; Reasoning Skill</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours : 2</b>
<b>Sub Code</b>	<b>:</b>	<b>17SEC62</b>	<b>Credits : 2</b>

**Objectives:**

1. To develop aptitude skills and reasoning ability of students
2. To enhance the problem solving capacity of students in competitive examinations.

**UNIT : I**

Quantitative Aptitude – problems on Numbers &amp; Ages - Odd man out and series -

Chain Rule

**UNIT : II**

Stock &amp; Shares - Time and Distance – Partnership.

**UNIT:III:**

Verbal Reasoning Test.

**UNIT : IV**

Non Verbal Reasoning Test.

**UNIT:V:**

Analytical Reasoning Test.

**Text Books:**

Agarwal. R.S., *Quantitative Aptitude*, S. Chand, New Delhi, 2010.

**Reference Books:**

1. Abhijit Guha, *Quantitative Aptitude*, Tata McGraw Hill, New Delhi, 2010.
2. Agarwal. R.S., *Verbal and Non verbal reasoning* , S. Chand, New Delhi, 2010.
3. Dinesh Khattar, *Quantitative Aptitude*, Pearson Publication, New Delhi, 2008
4. Rita Mishra, *Quantitative Aptitude*, Khurmi Publications, New Delhi, 2008.

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Sl.No	Sub.code	Title of the Paper	Exam duration	Maximum Marks		
				CA	SE	TOTAL
1	17CC1	Financial Accounting using Tally	3	25	75	100
2	17CCP	Tally Practicals – I	3	40	60	100

**DIPLOMA COURSE – Duration 90 hours.**

Sl.No	Sub.code	Title of the Paper	Exam duration	Max.Marks
3	17CD1	Advanced Accounting and Advanced Inventory using Tally	3	100
4	17CDP	Tally Practicals –II	3	100

**ADVANCED DIPLOMA COURSE – Duration 90 hours**

Sl.No	Sub.code	Title of the Paper	Exam duration	Max.Marks
5	17CAD1	Tax Accounting and Pay Roll Accounting	3	100
6	17CADP1	Tally Practicals -III	3	100
7	17CADP2	Tally Practicals-IV	3	100

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(w.e.f. 2017 – 2018 Batch onwards)

**CERTIFICATE COURSE**

**PAPER-I FINANCIAL ACCOUNTING USING TALLY**

**Sub Code: 17CC1**

**Objectives :**

1. To study basic features of Accounting using Tally.
2. To give a practical knowledge on accounting through computers.

**UNIT: I**

Principles of Accounting – Accounting Concepts & Conventions- Journal-Ledger-Trail balance-Final accounts – Introduction to Tally – Features of Tally – Tally start up screen- Tally screen components – Maintaining company details.

**UNIT: II**

Chart of Accounts – Hierarchy of account groups & Ledgers – A/C groups of balance sheet – A/c groups of profit & Loss account – Introduction to F11 features – F12 configuration – Voucher Entry

**UNIT: III**

Bank Reconciliation statement - Reconciliation process - Bank Reconciliation configuration – Financial reports in Tally – Balance Sheet – Profit & Loss A/c – Trial Balance –A/c Books – List of A/c – Day Book.

**UNIT: IV**

Company set up for cost centre operation-chart of cost centre-cost centre creation-cost categories-cost analysis report-Account group break up-Ledger break up

**UNIT: V**

Cash flow- Fund flow-Details of Inflow and Outflow statement.



**Text Book:**

*Learning Tally ERP 9, Volume 1-5*, Tally India Pvt ltd, India, 2010

**Reference Books:**

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2008.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2009.
3. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2010.
4. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2008
5. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2010.

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**DEPARTMENT OF COMMERCE - UG**

**(w.e.f. 2017 – 2018 Batch onwards)**

**CERTIFICATE COURSE**

**PAPER-II TALLY PRACTICALS I**

**Sub Code: 17CCP**

**LIST OF PROGRAMS**

1. Maintaining Company details
2. Creation of groups, sub groups & Ledgers
3. Preparation of Trial Balance
4. Preparation of Profit & Loss A/c & Balance Sheet
5. Preparation of A/c Books
6. Preparation of cost centre Report
7. Preparation of cash/Fund flow summary Report
8. Preparation of BRS

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CERTIFICATE COURSE****Question Pattern (Internal)****(Theory Paper)****Sub Code: 17CC1****Maximum Marks: 25****Duration : 2 hrs****Part-A (5x1=5)****Answer all Questions:**

(1 &amp; 2) Fill in the blanks:

(3 to 5) Choose the Best Answer:

**Part-B (2x5=10)****(6 to 10) Answer any Two out of Five Questions****Part -C (1x10=10)****(11 to 15) Answer any One out of Five Questions****Question Pattern (External)****(Theory Paper)****Sub Code: 17CC1****Maximum Marks: 75****Duration: 3 hrs****Part-A (10x1=10)****Answer all the Questions:**

(1 to 5) Fill in the blanks (one question from each unit)

(6 to 10) Choose the Best Answer (one question from each unit)

**Part-B (5x7=35)****(11 to 18) Answer any Five out of Eight Questions****Part -C (3x10=30)****(19 to 23) Answer any Three out of Five Questions**

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(w.e.f. 2017 – 2018 Batch onwards)

**Practical**

**Career Oriented Programme in Computerized Accounting**

**CERTIFICATE COURSE**

**Sub Code: 17CCP**

**Maximum Marks : 100**

**Duration : 3 hrs**

<b>I.</b>	<b>Internal</b>	<b>-</b>	<b>40</b>
<b>II.</b>	<b>External</b>	<b>-</b>	<b>60</b>

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(w.e.f. 2017 – 2018 Batch onwards)

**Question Pattern (External)**

**Practical**

**Sub Code: 17CCP**

**Maximum Marks: 60**

**Duration : 3 hrs**

**Part-A (4x15=60)**

**(1 to 6) Answer any Four out of Six Questions**

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(w.e.f. 2017 – 2018 Batch onwards)

**DIPLOMA COURSE**

**PAPER-I - ADVANCED ACCOUNTING AND ADVANCED INVENTORY USING**

**TALLY**

**Sub Code: 17CD1**

**Objectives**

1. To enable the students to learn Cost centre management, Budgets and controls.
2. To give knowledge on Order processing and Batch wise details.

**UNIT: I Bill wise details**

Introduction-Bill references in voucher-outstanding bills report-outstanding bill receivable-outstanding bills payable -interest calculation (simple mode)

**UNIT: II Cost Centre**

Company set up for cost centre operation-chart of cost centre-cost centre creation-cost categories-cost analysis report-Account group break up-Ledger break up

**UNIT: III Budget**

Introduction-advantages of a budget-types of budgets-enabling budgets in tally-budget variance statement.

**UNIT: IV Order Processing**

Purchase order-receipt note-rejection out-sales order-delivery note-rejection in –stock journal voucher-purchase order summary-sales order summary.

**UNIT: V Batch wise details**

Batch wise details-Batch manufacturing and expiry date set up-manufacturing and expiry date in stock item-Batch details entry in inventory voucher.

**Text Book:**

*Learning Tally ERP 9, Volume 1-5*, Tally India Pvt ltd, India, 2013.

**Reference Books:**

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2012.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2009.
3. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2010.
4. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2013.
5. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2010.

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**DIPLOMA COURSE**

**PAPER-II - TALLY PRACTICALS – II**

**Sub Code: 17CDP**

**LIST OF PROGRAMS**

1. Outstanding Bills Payable report.
2. Outstanding Bills Receivable report.
3. Interest report
4. Cost category summary
5. Ledger Breakup of Cost Centre allocation
6. Account Leger Budget
7. Cost Centre Budget
8. Purchase Order Summary
9. Sales order summary
10. Batch details entry in inventory voucher.



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**DEPARTMENT OF COMMERCE - UG**

**(w.e.f. 2017 – 2018 Batch onwards)**

**ADVANCED DIPOMA COURSE**

**PAPER-I - TAX ACCOUNTING AND PAYROLL ACCOUNTING**

**Sub Code: 17CAD1**

**Objectives:**

1. To enable the students to learn GST, TCS/TDS/Payroll accounting, POS in tally.
2. To record and generate reports in tally.

**UNIT: I GST**

Meaning- Objectives -- Enabling GST features in Tally-procedure for registration- Exempted goods and services –Rates of GST-computation of taxable value and tax liability

**UNIT: II TCS/TDS**

Introduction- Tax collected at source- Tad deducted at source-Features- enabling TCS/TDS features in tally – Tax collected at source/Tax deducted at source reports in tally.

**UNIT: III PAY ROLL ACCOUNTING**

Pay roll set up – Pay head creation – employee head creation-employee group creation-pay roll voucher – pay slip – pay roll reports – pay sheet – pay roll statement – pay roll register.

**UNIT: IV PAY ROLL PROCESSING**

Attendance masters – pay structure – employee salary details – attendance entry – attendance report – Other earnings – Statutory deductions – Provident Fund, Employees' State Insurance.

**UNIT : V POS**

Point of sales – introduction – features – creating voucher type – recording transaction – Point of Sales report.

**Text Book:**

*Learning Tally ERP 9, Volume 1-5*, Tally India Pvt ltd, India, 2010

**Reference Books:**

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2012.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2010.
3. Dinesh Maidasani, *Tally 9.0*, Firewall Media Laxmi Publications, New Delhi, 2010.
4. Nellai Kannan .C , *Tally (Version 9)* , Nels Publications, India, 2015.
5. PalaniVel .S, *Tally* , Margham Publications, Chennai, 2010.
6. Dr.B.Mariyappa, *Goods and Services Tax*, Himalaya Publishing House, Mumbai, 2017.

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**ADVANCED DIPLOMA COURSE**

**PAPER-II - TALLY PRACTICALS – III**

**Sub Code: 17CADP1**

**LIST OF PROGRAMS**

1. GST Taxes
2. Understanding SGST,CGST,IGST
3. Purchase voucher with GST
4. Sales voucher with GST
5. TDS Ledger outstanding
6. TDS report in Tally

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**ADVANCED DIPLOMA COURSE**

**PAPER-III - TALLY PRACTICALS – IV**

**Sub Code: 17CADP2**

**LIST OF PROGRAMS**

1. Tax collected at source
2. TCS report in Tally
3. Pay Sheet
4. Pay Slip
5. Pay Roll Statement.
6. Employee salary details
7. Attendance Sheet
8. POS Register