

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

(AUTONOMOUS)
CHENNAI – 600 044

SYLLABUS AND REGULATIONS

DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

With effect from the academic year 2011 –12 onwards

DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

I YEAR

Subject	No.of.papers	C A	<u>ES</u> <u>E</u>	Maxim Marks	No. Of Credits Per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching Hours Per Paper
Semester I								
Language	1	25	75	100	3	3	3	6
English	1	25	75	100	3	3	3	6
Financial Accounting	1	25	75	100	4	3	4	5
Marketing	1	25	75	100	4	3	4	5
ALLIED Business Statistics	1	25	75	100	5 2	3	5	6
Skill based subject Non- MajorElective paper-I Basics of Retail Marketing	1			100	2	2	2	2
Semester II								
Language	1	25	75	100	3	3	3	6
English	1	25	75	100	3	3	3	6
Advanced Financial Accounting	1	25	75	100	4	3	4	5
Business Environment	1	25	75	100	4	3	4	5
ALLIED Operations Research	1	25	75	100	5 2	3	5	6
Skill based subject Non- MajorElective paper-II Basics of Business Insurance	1			100	2	2	2	2

SEMESTER – I

B.COM. (ACCOUNTING & FINANCE)

SYLLABUS

I SEMESTER

FINANCIAL ACCOUNTING(Core subject)

Theory 15 marks Problems 60 marks

UNIT-1

Meaning and scope of Accounting, Basic accounting concepts and conventions- Objectives of accounting- Accounting transactions- Double entry book keeping- Journal, Ledger, Preparation of Trial balance – Preparation of cash book.

UNIT –II

Preparation of Final Accounts of a Sole trading concern- Adjustments- Receipts and Payments account , Income and Expenditure Account and Balance Sheet of Non- Trading Organisations.

UNIT III

Classification of errors – Rectification of errors- Preparation of Suspense account- Bank Reconciliation Statement.

UNIT IV

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method- Insurance claims- Average clause(Loss of stock and loss of Profit)

UNIT V

Single Entry- Meaning , Features, Defects, Differences between Single entry and Double entry system- Statement of Affairs method- Conversion method.

Recommended Texts

1. R.L. Gupta & V.K.Gupta , Advanced accounting – Sultan chand & sons, New Delhi.
2. Jain & Narang, Financial accounting- Kalyani Publishers, New Delhi.
3. T.S.Reddy & A. Murthy, Financial accounting- Margham publications, Chennai.
4. Shukla & Grewal, Advanced accounting – S Chand , New Delhi.
5. P.C. Tulsian- Financial accounting.
6. S.Parthasarathy & A.Jaffarulla, Financial accounting, Kalyani Publishers, New Delhi.

MARKETING

UNIT I

Introduction to Marketing – Meaning- Definition and Functions of Marketing- Marketing orientation- Role and Importance of marketing- Classification of markets.

UNIT II

Market segmentation- Concept – Benefits- Basis and Level. Introduction to Consumer behavior- Need for study- Consumer buying decision process- Buying motives.

UNIT III

Marketing mix. Product- Meaning- Introduction to Stages of New product development- Types- Introduction to PLC- Product mix- Price- Pricing policies and methods.

UNIT IV

Channels of Distribution(Levels) – Channel members- Promotion- Communication mix- Basics of Advertising, sales promotion and personal selling.

UNIT-V

Recent trends in marketing. A Basic understanding of E- marketing, consumerism, Market research, MIS and marketing Regulation.

Recommended Texts

1. Marketing – Rajan Nair.N- Sultan Chand & Sons
2. Marketing- R.S.N. Pillai- S.Chand
3. Marketing – Natarajan- Margham Publications
4. Marketing- C.B.Gupta- Sultan Chand & Sons

BUSINESS STATISTICS (Allied Subject)

Theory 15 marks Problems 60 marks

UNIT-I

Introduction- Meaning and definition of statistics-Collection and tabulation of statistical data-Presentation of statistical data- Graphs and diagrams –Measures of central tendency- Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT-II

Measures of variation-Standard deviation mean deviation- Quartile deviation- Skew ness and Kurtosis- Lorenz curve. Simple correlation-scatter diagram-Karl pearsons correlation-Rank correlations- Regression.

UNIT-III

Analysis of Time series- Methods of measuring trend and seasonal variations.

UNIT-IV

Index numbers- Consumers price index and cost of living indices-Statistical Quality control.

UNIT-V

Sampling procedures-Simple, Stratified and systematic

Hypothesis testing- Fundamental ideas- Large Sample test- Small sample test- t,F,Chi-square (without proof)- Simple application.

Recommended Texts

- 1.P.R.Vittal, Business Statistics- Margham Publications
2. S.P.Gupta- Business Statistics- Sultan Chand & Sons
- 3.R.S.N. Pillai- Statistics Theory & Practice- S.Chand
4. S.P.Gupta, .P.K.Gupta, Manmohan- Sultan Chand & Sons

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

SEMESTER-II

ADVANCED FINANCIAL ACCOUNTING(Core Subject)

Theory15: Problems 60

UNIT-I

Branch Accounts: -Dependent branches- Stock and debtors system- Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded).

UNIT-II

Departmental Accounting:- Basis for allocation of expenses- Inter departmental transfer at cost or selling price.

UNIT-III

Hire purchase and installment- Default and repossession- Hire purchase trading account- Installment purchase system.

UNIT-IV

Admission of a partner-Retirement of a partner – Death of a partner.

UNIT-V

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932)- Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

Recommended Texts

- 1.R.L. Gupta & V.K.Gupta , Advanced accounting – Sultan chand & sons, New Delhi.
- 2.Jain & Narang, Financial accounting- Kalyani Publishers, New Delhi.
- 3.T.S.Reddy & A. Murthy, Financial accounting- Margham publications, Chennai.
- 4.Shukla & Grewal, Advanced accounting – S Chand , New Delhi.
- 5.P.C. Tulsian- Financial accounting.
- 6.S.Parthasarathy & A.Jaffarulla, Financial accounting, Kalyani Publishers, New Delhi.

OPERATIONS RESEARCH (Allied Subject)

UNIT-I

Introduction to OR – Meaning&Scope – Characteristics-models in OR.
LPP- formulation- graphical method- simplex method- Dig M method application in business- merits&demerits.

UNIT-II

Transportation model- basic feasible solution- formulation, solving a TP.
Assignment models- Formulation-solution

UNIT-III

Net work analysis- work break down analysis – Construction- numbering of event.
Time calculation- critical path, slack, float-application.

UNIT-IV

Queuing models- elements of queuing system-characteristics of queuing model
Formula for single channel system (no proof)- Elementary ideas of different models-
Application- Simple Problems.

UNIT-V

Decision theory – Statement of Baye's theorem-application. Probability- decision trees.

Game theory meaning and characteristics- saddle point- Dominance property.

Recommended Texts

- 1.P.R. Vittal & V.Malini, Operationd Research-Margham publications- Chennai.
- 2.P.K. Gupta & Man Mohan, Problems in Operations Research- Sultan Chand&Sons.
- 3.V.K.Kapoor, Intrduction To Operations Research- Sultan Chand & Sons.
- 4.Hamdy A Taha, Operations Research- An Introduction Prentice Hall of India.

BUSINESS ENVIRONMENT

UNIT I

Concept of Business Environment- Its nature and significance- Brief Overview of Political ,Cultural , Legal, economic and social environment and their impact on business and strategic decisions.

UNIT II

Political environment- Government and business relationships in India- Provisions of Indian Constitution pertaining to business.

UNIT III

Social Environment- Cultural heritage- Social Attitudes- Impact of Foreign culture- Caste and Communities- Joint family systems – Linguistic and Religious groups – Types of social organisations- Social responsibilities of Business.

UNIT IV

Economic Environment – Economic system and their impact on business- Macro economic Parameters like GDP- growth rate, Population, Urbanisation, Fiscal deficit, Plan Investment- Per capita investment, Per capita income and their impact on business decisions- Five year planning.

UNIT V

Financial Environment – Financial systems- Commercial banks- Financial institutions- RBI – Stock exchange- IDBI – Non-banking financial companies.

Recommended Texts:

1. Sankaran – Business Environment – Margham Publications.
2. Aswathappa – Business Environment
3. C.B. Gupta – Business Environment- Sultan Chand and Sons
4. Francis Cherunilam- Business Environment.

BASICS OF BUSINESS INSURANCE

UNIT-I

Introduction to Insurance – Type of Insurance – Principles of Insurance.

UNIT-II

Salient features of IRDA Act- Administration of IRDA Act – Regulatory measures of IRDA.

UNIT-III

Life insurance products – Term, Whole life, Endowment.

UNIT-IV

Introduction to general Insurance – fire, marine and motor insurance.

UNIT-V

Government and insurance companies – LIC India – private players in Insurance in India.

Texts Recommended:

Dr.N. Premavathy- Elements of Insurance, Shri Vishnu Publications, Chennai.

Dr. A. Murthy- Elements of Insurance, Margham Publications, Chennai.

M.N.Mishra- Insurance, Principles and practice, S Chand & Co. Ltd., New Delhi.

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PATTERN OF QUESTION PAPER

External (75 Marks)

SECTION-A

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

SECTION-B

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

75

Internal(25 Marks)

a. Tests:	
Cat-I	2.5
Cat-II	2.5
Model	5
	10

b. Assignment	5
c. Seminars/Quiz/Group Discussions/Problem solving	5
d.Attendance:	5

25

DEPT OF COMMERCE
BOARD OF STUDIES MEEING
HELD ON 18.07.2011

It has been resolved at the Board Meeting on 18.07.2011 that the syllabus and curriculum prescribed by the University of Madras for B.Com (Accounting and Finance) and B. Com (Hons) will be adopted, for the 2011-2014 batch of students.

MEMBERS OF BOARD OF STUDIES MEETING

S. No.	Name of the Members	Designation
1.	Dr. S.P. Balaji	Associate Professor, Dept. of Commerce, A.M. Jain College, Minambakkam, Chennai.
2	Dr. G. Elangovan	Associate Professor, Dept. of Commerce, A.M. Jain College, Minambakkam, Chennai.
3.	Mrs Nirmala Mohan	Assistant Professor, Dept. of Commerce, Madras Christian College, Chennai.
4.	Mrs. Kalpana	Asst. Professor, Dept. of Computer Science, Vels College, Chennai.
5.	Mr. Gunasekaran	Chief Manager, Vigilance Officer, Punjab National Bank, Chennai.

