

**SHRIMATHI DEVKUNVAR NANALAL BHATT
VAISHNAV COLLEGE FOR WOMEN,
CHROMEPET, CHENNAI -44
(AUTONOMOUS)**



**(RE-ACCREDITED WITH 'A' GRADE BY NAAC)
AFFILIATED TO THE UNIVERSITY OF MADRAS**

**DEPARTMENT OF B.COM (HONOURS)
ACADEMIC COUNCIL 31/05/2016**

DETAILS OF SUBJECTS ALONG WITH CREDITS					
SEMESTER	SUBJECT	SUB.CODE	TITLE OF THE PAPER	INTERNAL & EXTERNAL	CREDITS
I	PART I	ULT/ULH/ULS /FC/1001	LANGUAGE PAPER I	25 & 75	3
I	PART II	UGE/FC/1001	ENGLISH PAPER I	25 & 75	3
I	CORE 1	UBH/CT/1A01	FINANCIAL ACCOUNTING I	25 & 75	4
I	CORE 2	UBH/CT/1A02	BUSINESS LAW	25 & 75	4
I	CORE 3	UBH/CT/1A03	MARKETING PRACTICE	25 & 75	4
I	CORE 4	UBH/CT/1A04	BUSINESS ECONOMICS	25 & 75	4
I	PART IV NON MAJOR ELECTIVE	UBH/NE/1CP1	CONSUMER PROTECTION I	40 & 60	2
I	SOFT SKILLS		ESSENTIAL OF LANGUAGES & COMMUNICATION SKILLS	40 & 60	
I	INTERNSHIP I(2 WEEKS)	UBH/IP/1001			2
II	PART I	ULT/ULH/ULS /FC/2002	LANGUAGE PAPER II	25 & 75	3
II	PART II	UGE/FC/2002	ENGLISH PAPER II	25 & 75	3
II	CORE 5	UBH/CT/2A05	FINANCIAL ACCOUNTING II	25 & 75	4
II	CORE 6	UBH/CT/2A06	COMPANY LAW	25 & 75	4
II	CORE 7	UBH/CT/2A07	SERVICES MARKETING	25 & 75	4
II	CORE 8	UBH/CT/2A08	INTERNATIONAL TRADE	25 & 75	4
II	NON MAJOR ELECTIVE	UBH/NE/2002	CONSUMER PROTECTION II	40&60	2
II	SOFT SKILL		ESSENTIAL OF SPOKEN & PRESENTATION SKILLS	40 & 60	
II	INTERNSHIP II(4 WEEKS)				4

DETAILS OF SUBJECTS ALONG WITH CREDITS FROM 2014-2015 ONWARDS					
SEMESTER	SUBJECT	SUB.CODE	TITLE OF THE PAPER	INTERNAL & EXTERNAL	CREDITS
III	CORE 9	UBH/CT/3009	BUSINESS MATHEMATICS	25 & 75	4
III	CORE 10	UBH/CT/3A10	ACCOUNTING STANDARDS	25 & 75	4
III	CORE 11	UBH/CT/3A11	BANKING AND INSURANCE	25 & 75	4
III	CORE 12	UBH/CT/3A12	ENTREPRENEURIAL DEVELOPMENT	25 & 75	4
III	CORE 13	UBH/CT/3A13	CORPORATE ACCOUNTING	25 & 75	4
III	CORE 14	UBH/CP/3001	COMPUTER APPLICATIONS IN BUSINESS - I	40&60	4
III	INTERNSHIP III (2 WEEKS)				2
III	EVS	VCES	ENVIRONMENTAL STUDIES	25 & 75	2
IV	CORE 15	UBH/CT/4A14	BUSINESS STATISTICS & OPERATIONS RESEARCH	25 & 75	4
IV	CORE 16	UBH/CT/4A15	SPECIAL ACCOUNTS	25 & 75	4
IV	CORE17	UBH/CT/4A16	PRINCIPLES OF MANAGEMENT	25 & 75	4
IV	CORE 18	UBH/CT/4A17	CORPORATE ETHICS & GOVERNANCE	25 & 75	4
IV	CORE 19	UBH/CT/4A18	CUSTOMER RELATIONSHIP MANAGEMENT	25 & 75	4
IV	CORE 20	UBH/CP/4002	COMPUTER APPLICATIONS IN BUSINESS - II	40&60	4
IV	INTERNSHIP IV(4 WEEKS)				4
IV	SKILL BASED ELECTIVE		CAPITAL MARKETS THEORY AND PRACTICE	40 & 60	
V	CORE 21		COST ACCOUNTING	25 & 75	4

V	CORE 22		LOGISTICS AND SUPPLY CHAIN MANAGEMENT	25 & 75	4
V	CORE 23		FINANCIAL MANAGEMENT	25 & 75	4
V	CORE 24		INCOME TAX LAW AND PRACTICE - I	25 & 75	4
V	CORE 25		PRACTICAL AUDITING	25 & 75	4
V	CORE 26		RESEARCH METHODOLOGY	25 & 75	4
V	INTERNSHIP V(2 WEEKS)	ISP5			2
V	VALUE EDUCATION	YVBE	VALUE EDUCATION (YOGA)	40 & 60	
VI	CORE 27		ACCOUNTING FOR DECISION MAKING	25 & 75	4
VI	CORE 28		HUMAN RESOURCE MANAGEMENT	25 & 75	4
VI	CORE 29		SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	25 & 75	4
VI	CORE 30		INCOME TAX LAW AND PRACTICE - II	25 & 75	4
VI	CORE 31		BUSINESS TAXATION	25 & 75	4
VI	CORE 32		PROJECT & VIVA-VOCE	20& 80	8
VI	EXTENSION ACTIVITIES				1
VI	COMPUTING SKILLS			40&60	
			INTERNSHIP		14

I SEMESTER

CORE 1: FINANCIAL ACCOUNTING – I

SUB CODE: UBH/CT/1001

CREDITS: 4

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

UNIT – II

Preparations of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

UNIT – III

Account Current – Average Due Date – Sale or Return Account. 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 – Sinking Fund method - change of methods- Insurance Claims – Average Clause (Loss of Stock only).

UNIT – V (CASE STUDY)

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Recommended Text :

1. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publications

Reference Books:

1. R.L. Gupta & V.K Gupta – Advanced Accounting- Sultan Chand & Sons.
2. Jain & Narang – Financial Accounting- Kalyani Publishers
3. S. Parthasarathy & A. Jaffarulla – Financial Accounting – Kalyani Publishers

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper FINANCIAL ACCOUNTING I

SUB CODE: UBH/CT/1001

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	1
II	1	1	1	1	-	-
III	1	1	-	2		-
IV	1	1	-	1		1
V	1	1	-	1	-	1 CASE STUDY
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

***SEC- C- 3**

*Two out of three questions to be answered. The first question shall be a 'case study'and it is to be compulsorily answered.

SIGNATURE

CORE 2 : BUSINESS LAW

SUB CODE: UBH/CT/1A02

CREDITS:4

UNIT I

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

UNIT II

Legality of object – Void contracts – Contingent contracts – Performance of contract -Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT III (CASE STUDY)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT IV

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller

UNIT V

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

Recommended Text:

1.Business Laws – K.C.Garg , V.K.Sareen and Mukesh Sharma- Kalyani Publishers

Reference Books:

1. N.D. KAPOOR, Elements of Mercantile Law, Sulthan Chand &Co
2. N.D. KAPOOR, Business Laws, Sulthan Chand &Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
4. Dr. M.R. Sreenivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
5. P.C. Tulsian Business Laws, 2nd Ed, Tata Mcgraw Hill, New Delhi
6. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co

CORE 2 : BUSINESS LAW

SUB CODE: UBH/CT/1A02

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study from UNIT III.**

CORE 3: MARKETING PRACTICE

SUB CODE: UBH/CT/1A03

CREDITS:4

UNIT – I

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

UNIT – II

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) Marketing segmentation – concept – benefits – bases and levels

UNIT – III

Introduction to consumer behaviour – need for study – consumer buying decision process – buying motives- Pricing decisions- creativity marketing – retail marketing

UNIT – IV (CASE STUDY)

Marketing mix – meaning – introduction to stages for new product development – types- introduction to product life cycle- product mix- price- pricing policy & methods place- channels of distribution (levels) -channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

UNIT – V

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS(management information system), marketing regulation.

Recommended Text:

1.C.B.Gupta – Marketing – Sultan Chand & Sons

Reference Books:

1. Rajan Saxena – Marketing Management.
2. William J Stanton – Marketing
3. Philip Kotler – Principles of Marketing.
4. .Still and Cundiff - Marketing Management
5. J.Jayasankar - Marketing.
6. Dr.C.B.Gupta and Dr.N.Rajan Nair - Marketing Management.

CORE 3: MARKETING PRACTICE

SUB CODE: UBH/CT/1A03

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study from UNIT IV**

CORE 4 : BUSINESS ECONOMICS

SUB CODE: UBH/CT/1A04

CREDITS:4

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II (CASE STUDY)

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve –Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale– Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis

UNIT IV

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT V

National Income – National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

Recommended Text:

- 1. R.K.Lekhi – Business Economics – Kalyani Publishers**

Reference Books:

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - NewDelhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

CORE 4: BUSINESS ECONOMICS

SUB CODE: UBH/CT/1A04

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study from UNIT II**

NON MAJOR ELECTIVE PAPER

CONSUMER PROTECTION I

SUB.CODE: UBH/NE/1CP1

CREDITS: 2

UNIT I

Concept of Consumer, Types of consumers, Need for Consumer Protection

UNIT II

Method of Consumer Protection- Legal and Voluntary, Consumer Buying Motives, Doctrine of Caveat Emptor, Caveat Venditor

UNIT III

Measures for Consumer Protection in India, Basic Provisions of the Consumer Protection Act 1986

UNIT IV

Grounds of filing Complaint, Procedure of filing a complaint, Relief available

UNIT V

Recent Developments in Consumer Protection movement in India - Role of Voluntary Consumer Organisations - growing consumer awareness - Role of the media and Government - Business Self-Regulations.

Recommended Text:

1. Dr. Roopa Om Mathur-Consumer protection - Vayu Education of India.

II SEMESTER

CORE 5: FINANCIAL ACCOUNTING II

SUB CODE: UBH/CT/2A05

CREDITS:4

UNIT I

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account- Installment Purchase System- Meaning – Accounting Treatment.

UNIT II

Branch Accounting- Debtors system, Stock and Debtors system, Independent branch – Departmental accounts- inter- departmental transfers

UNIT III

Partnership Accounts – Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies)

UNIT IV (CASE STUDY)

Dissolution – Insolvency of a partner – Garner Vs. Murray- Insolvency of more than one and all partners- Piecemeal Distribution- Proportionate Capital method and Maximum Loss Method

UNIT V

Investment Accounts- AS 13 on Investments- Purchase and Sale of Investments- Cum Interest and Ex- Interest Quotation – Accounting treatment of Investments – Columnar Investments – Accounting for Empties and Packages (suspense Account only) - Royalty Accounts (excluding sub-lease)

Recommended text:

1. T.S. Reddy & A. Murthy – Financial Accounting- Margham Publications

Reference Books:

- 1.R.L. Gupta & V.K. Gupta – Advanced Accounting- Sultan chand & sons.
2. Jain & Narang – Financial Accounting- Sultan Chand & sons
- 3.R.L. Gupta & Accounting Radhaswamy – Advanced Accounting– Sultan chand&

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper

FINANCIAL ACCOUNTING II

SUB CODE: UBH/CT/2A05

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	1
II	1	1	-	2	-	1
III	1	1	-	1		
IV	1	1	-	1		1 CASE STUDY
V	1	1	1	1	-	-
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

***SEC- C - 3**

*Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

SIGNATURE

CORE 6: COMPANY LAW

[As per Companies Act 1956]

SUB CODE: UBH/CT/2A06

CREDITS:4

UNIT – I

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts — Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Indoor Management – Ultra Vires.

UNIT – II

Prospectus – Contents – red herring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business

UNIT – III

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital –procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Bonus shares – Guidelines —dematerialisation and rematerialisation of securities - Transfer and Transmission of shares (including depository mode).

UNIT – IV [CASE STUDY]

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

UNIT – V

Secretary – Qualifications, Appointment, Rights, Duties and liabilities of Company Secretary - Winding up of companies – types of winding up – appointment, duties and remuneration of liquidators.

Recommended Text:

1.N.D.Kapoor – Company Law – Sultan Chand & Sons.

Reference Books:

1. Dr.M.R.Sreenivasan – Company Law – Margham Publications
2. A.K. Majumdar and G.K. Kapoor - Company Law & Practice, Taxman Publications

CORE 6: COMPANY LAW

[As per Companies Act 1956]

SUB CODE: UBH/CT/2A06

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study UNIT IV**

CORE: 7 SERVICES MARKETING

SUB CODE: UBH/CT/2A07

CREDITS:4

UNIT I

Introduction – characteristics of services, classification of services – distinction between goods and services- growth and future of service sector.

UNIT II

Customer expectations of services – level of expectations, zone of tolerance

UNIT III

Marketing mix- Service product – concepts – supplementary services – new services – Cost of services, Pricing- objectives of pricing – cost based pricing – monetary and nonmonetary costs – value based pricing- pricing tactics – applications of pricing.

UNIT IV [CASE STUDY]

Promotion – designing the promotional mix – personal selling – advertising – sales promotion – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distributing of services.

UNIT V

People – hiring, training, motivating and retaining employees – Physical evidence – importance of physical evidence in services – servicescapes Process – designing and managing service processes.

Recommended text:

1.Dr.L.Natarajan- Services Marketing- Margham Publications

Reference Books:

- 1.Valarie A.Zeithaml, etal, services Marketing, Tata Mcgraw Hill 2000.
- 2.Christopher Lovelock, Services Marketing, Pearson Education Asia , 2000.
- 3.Kruise, Service Marketing , John Wiley and sons Ltd., 2000.
- 4.Christian Gronroos, Services Management and Marketing, John Wiley and sons ltd., 2000
- 5.Helen Woodruff, Services Marketing, Macmillan India Ltd.

CORE:7 SERVICES MARKETING

SUB CODE: UBH/CT/2A07

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study UNIT IV**

CORE: 8 INTERNATIONAL TRADE

SUB CODE: UBH/CT/2A08

CREDITS: 4

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Heberler's Heckscher – Ohlin

UNIT II [CASE STUDY]

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over view)

UNIT III

Export Management – Export Procedure and Documents – Export Finance – export Promotion – Export Pricing.

UNIT IV

International Economic Organisations and its Functions – IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

UNIT V

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

Recommended Text:

- 1. Dr. S.Sankaran- International Economics- Margham Publications.**

Reference Texts:

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing house.
2. Paul R. Krugman and Marice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia- Addison Wesley Longman (P) Ltd, Delhi.
3. Robert J. Carbaugh, International Economics – Thomson Information Publishing Group- California.
4. H.G. Mannur, International Economics- Vikas Publishing House (P) Ltd., New Delhi

CORE: 8 INTERNATIONAL TRADE

SUB CODE: UBH/CT/2A08

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study UNIT II**

III SEMESTER

CORE 9: BUSINESS MATHEMATICS

SUB CODE: UBH/CT/3A09

CREDITS: 4

UNIT – I

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

UNIT – II

Algebra - Ratio, Proportion and Variations

UNIT – III

Permutation and Combination, Binomial Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

UNIT – IV

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

UNIT – V

Interest and Annuity – Banker’s Discount – Binary Number System - Matrices – Meaning and Operations– Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

Recommended Text:

1. Business Mathematics – P.R.Vittal- Margham Publications

Reference Books:

1. Business Mathematics – D.C. Sancheti and V.K. Kapoor
2. Business Mathematics – B.M. Agarwal
3. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper

BUSINESS MATHEMATICS

SUB CODE: UBH/CT/3A09

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	-
III	-	2	-	1	-	-
IV	-	2	-	2	-	1
V	-	2	-	1	-	1
TOTAL		10		8		3

SEC - A – 10

SEC – B – 8

***SEC- C- 3**

*Two out of three questions to be answered. The first question is to be compulsorily answered.

SIGNATURE

*** Note: No Theory Questions to be asked**

CORE 10: ACCOUNTING STANDARDS

SUB CODE: UBH/CT/3A10

CREDITS:4

UNIT 1:

Objective of AS – Procedure for issuing AS by the ICAI – Applicability of AS to Non – Corporate Entities, Co-operative Societies, Charitable Entities, Partnership & Proprietorship & Companies - Disclosure of Accounting policies (AS1).

UNIT II

Valuation of Inventories (AS2) – Cash flow statement (AS3) – Net profit or loss for the period, prior period items and change in accounting policies (AS 5) - Revenue Recognition (AS9)

UNIT III

Accounting for Amalgamation (AS 14) – Accounting for Investments (AS 13) – (AS 18) – Accounting for leases (AS 19)- Earnings per share (AS 20).

UNIT IV (CASE STUDY)

Contingencies & events occurring after the Balance Sheet date (AS 4) – Depreciation accounting (AS 6) – Accounting for Fixed assets (AS 10)

UNIT V

Intangible assets (AS 26) – Impairment of assets (AS 28) – Provisions, Contingent liability & Contingent assets (AS 29)

Recommended Text:

1. D.S Rawat, Taxmann - Students guide to Accounting standards

Reference Books:

1. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
2. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and company Nagpur.

Note: Theory only

CORE 10: ACCOUNTING STANDARDS

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study - UNIT IV**

Note: Theory only

CORE 11: BANKING AND INSURANCE

SUB CODE: UBH/CT/3A11

CREDITS:4

UNIT I

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

UNIT – II (CASE STUDY)

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

UNIT-III

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

UNIT-IV

Insurance –meaning, definition , features, types of Insurance –life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

UNIT-V

General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services.

Recommended Text:

- 1. Dr. S. Gurusamy , Banking Theory – Law & Practice, Tata Mc Graw Hill**
- 2. Principles & Practice of Insurance, A. Murthy, Margham Publications**

Reference books:

- 1.S.N. Maheshwari, Banking Theory & Practice, Sultan Chand & Sons.
- 2.P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons.
- 3.Principles of Insurance & Risk Management – Alka Mittal, S.L. Gupta, Sultan Chand & Sons

CORE 11: BANKING AND INSURANCE

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT II**

CORE 13: CORPORATE ACCOUNTING

(AS PER REVISED SCHEDULE VI)

SUB CODE: UBH/CT/3A13

CREDITS:4

UNIT I

Issue , Forfeiture and Re-issue of shares and debentures – Redemption of Preference shares and Debentures - Underwriting of shares - Acquisition of Business

UNIT II

Final Accounts of joint stock companies as per new guidelines, Legal requirements – divisible profits, managerial remuneration- profits prior to incorporation.

UNIT III

Valuation of goodwill – valuation of shares

UNIT IV (CASE STUDY)

Alteration of share capital and internal reconstruction, Accounting for price level changes

UNIT V

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator's statement of account

Recommended Text:

1.T.S. Reddy and Dr.A.Murthy – Corporate Accounting – Margham Publishers

Reference Books:

1. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C. Shukla & T.S. Grewal, Advanced Accounting, S.Chand & Co. Ltd. New Delhi

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GUIDELINES TO THE QUESTION PAPER SETTERS

**Problem oriented paper CORPORATE ACCOUNTING
(AS PER REVISED SCHEDULE VI)**

SUB CODE: UBH/CT/3A12

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	2	-	-
II	1	1	-	1	-	1
III	1	1	1	1	-	
IV	1	1	-	1	-	1 case study compulsory
V	1	1	-	1	-	1
TOTAL	5	5	2	6		3

SEC - A – 10

SEC – B – 8

***SEC- C - 3**

*Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

SIGNATURE

CORE 12 : ENTREPRENEURIAL DEVELOPMENT

SUB CODE: UBH/CT/3A12

CREDITS:4

UNIT I:

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

UNIT II: (CASE STUDY)

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration.

UNIT III:

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report

UNIT IV:

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI –IIBI – SIDBI –LIC – SIC.

UNIT V:

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self employment programmes – SIDO – micro finance - SHG – venture capital.

Recommended Text:

- 1. Jayasree Suresh , Entrepreneurial Development, Margham Publications**

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development- Sultan Chand & Sons.

CORE 12 : ENTREPRENEURIAL DEVELOPMENT

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT II**

CORE 14: COMPUTER APPLICATIONS IN BUSINESS – I [PRACTICAL]

Sub Code: UBH/CP/3001

Credits: 4

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

OBJECTIVES:

■ **To enable the students to understand the Financial Accounting Software.**

Computerized Accounting – Tally.ERP 9

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

IV SEMESTER

CORE 15: BUSINESS STATISTICS AND OPERATIONS RESEARCH

SUB CODE: UBH/CT/4A14

CREDITS:4

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 – Skewness – Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson's Correlation – Rank Correlations – Regression

UNIT III

Analysis of Time series – Methods of measuring trend and seasonal variations- Index Numbers – Consumers price index and cost of living indices - Sampling procedures –Simple, stratified and systematic

UNIT IV

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – f Test - (**t** , **Chi – square (without proof) – Simple application.**) **CASE STUDY**

UNIT V

Introduction to OR – Meaning & scope – characteristics – models in OR. - LPP – formulation – graphical method – Simplex method – Dig M method application in business – merits & demerits -Transportation model-basic feasible solution – formulation, Solving a TP. Assignment models- Formulation-solution

Recommended Text:

1. P.R Vittal, Business Statistics and Operations Research, Margham Publications

Reference Books:

- 1.. Hamdy A Taha, Operation Research - An Introduction Prentice Hall of India - New Delhi.
- 2.P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand & Sons - New Delhi.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper BUSINESS STATISTICS AND OPERATIONS RESEARCH

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	-
II	1	2	-	2	-	1
III	-	1	-	1	-	-
IV	-	1	1	1	-	case study- chi square test/t-test
V	1	1	-	1	-	1
TOTAL	3	7	2	6	-	3

SEC - A – 10

SEC – B – 8

***SEC- C- 3**

*Two out of three questions to be answered. The first question shall be a 'case study'and it is to be compulsorily answered.

SIGNATURE

CORE 16: SPECIAL ACCOUNTS

SUB CODE: UBH/CT/4A15

CREDITS:4

UNIT I :

Amalgamation – Absorption & External Reconstruction including inter company owings (inter company holdings excluded)

UNIT II:

Double Account System – Accounts of Electricity Companies.

UNIT III: (CASE STUDY)

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealised profit – revaluation of assets – bonus issue and payment of dividend (inter company holdings excluded)

UNIT IV:

Banking Company Accounts

UNIT V:

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

Recommended Text:

1. T.S.Reddy & A.Murthy Corporate Accounting- Margham Publishers

Reference Books:

1. R.L.Gupta and M. Radhaswamy Advanced Accounting, Sultan Chand & Sons
- 2.S.P.Jain and K.L. Narang Corporate Accounting, Kalyani Publications

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper

SPECIAL ACCOUNTS

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	1
II	1	1	-	1	-	-
III	1	1	-	1	-	1 CASE STUDY COMPULSORY
IV	1	1	1	1	-	1
V	1	1	-	2	-	-
TOTAL	5	5	2	6		3

SEC - A – 10 **SEC – B – 8** ***SEC- C - 3**

*Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

SIGNATURE

CORE 17: PRINCIPLES OF MANAGEMENT

SUB CODE: : UBH/CT/4A16

CREDITS:4

UNIT I

Meaning and Definition of Management-Principles of Management - Classification of Managerial functions - Importance of Management - Planning-Meaning, Objectives, Steps, Types, MBO, Decision Making- Meaning, Advantages & Disadvantages, Process

UNIT II

Organizing – Authority Responsibility - Delegation and Decentralization

UNIT III [CASE STUDY]

Sources of Recruitment, Selection Procedure, Placement, Training and Development-techniques, Performance Appraisal-Methods

UNIT IV

Direction – Nature and Purpose - Leadership – styles of leadership - Motivation-Theories of Maslow and Herzberg

UNIT V

Communication Process - Channels, Networks, Barriers, Overcoming of Barriers – Coordination - Control-Meaning, Steps, Advantages & Disadvantages

Recommended Text:

- 1. Dr. Jaya Shankar , Principles of Management, , Margham Publications**

Reference Books:

1. Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

CORE 17: PRINCIPLES OF MANAGEMENT

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study –UNIT III**

CORE 18: CORPORATE ETHICS AND GOVERNANCE

SUB CODE: : UBH/CT/4A17

CREDITS:4

UNIT – I

AN OVERVIEW OF BUSINESS ETHICS:

Definition and Nature of Business Ethics – Need and Benefit of Business Ethics – History of the Development of Business Ethics – Arguments for and against Business Ethics – Economic issues, Competitive issues, Legal and regulatory Philanthropic issues – Framework for Ethical decision making.

UNIT – II

INDIVIDUAL AND ORGANISATIONAL FACTORS:

The role of moral philosophies in Decision making – Ethical theories – Teleology – Teleological theory – Deontology – Virtue Ethics (Aristotle's Nicomachien Ethics) – Justice and Fairness – Theory of Due care – Integration of the various Perspectives – Cognitive moral development – Moral Reasoning – The role of corporate Culture and Leadership – Structure and Business Ethics – Inter personal relationships in Organisation – The Role of Opportunity and Conflict.

UNIT – III

EXTERNAL CONTEXT - ECOLOGY

The Dimensions of Pollution and resource depletion – The Ethics of Control – The Ethics of Conserving Depletable Resource – Consumers Markets and Consumer protection – The Due care Theory – The Social Costs Views – Advertising Ethics – Consumer Privacy.

UNIT – IV [CASE STUDY]

INTERNAL CONTEXT – EMPLOYEE

The Nature and Extent – Job discrimination – Utility, rights and Justice – Job Discrimination – Gender issues – Job Discrimination – employees obligation to firm, Firms duties to the Employees, the Employee rights – the need for Organisational Ethics Programme – Codes of Conduct – Ethics Training Programmes and Communication – Systems to Monitor and to Enforce Ethical Standards – Ethical Audit.

UNIT – V

CORPORATE GOVERNANCE

Corporate governance – Accountability issues – Disclosure to outsiders – Board objectives – Training and Development of Directors – Performance Evaluation of Board.

Recommended Text:

- 1. Dr. S. Sankaran, Business Ethics and Values, Margham Publications**

Reference Books:

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – Excell Books
3. William H. Shaw, Business Ethics – Thomson Publications
4. SEBI report on Corporate Governance published in Economic Developments in India, Vol: 20, 1999.

CORE 18: CORPORATE ETHICS AND GOVERNANCE

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT IV**

CORE 19 : CUSTOMER RELATIONSHIP MANAGEMENT

SUB CODE: : UBH/CT/4A18

CREDITS:4

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V [CASE STUDY]

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

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

Reference Books:

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

CORE 19 : CUSTOMER RELATIONSHIP MANAGEMENT

SUB CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT V**

CORE 20 : COMPUTER APPLICATIONS IN BUSINESS – II[PRACTICAL]

Sub Code: UBH/CP/4002

Credits : 4

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

OBJECTIVES:

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

SPSS - Statistical Package for Social Science.

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

MS-Excel - 5 + 25 Hours

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

SKILL BASED ELECTIVE

CAPITAL MARKETS THEORY & PRACTICE

UNIT-I (5 hrs)

Overview of Indian Financial System. Introduction to Companies Act & company formation procedures- registration of companies, raising share capital- Overview of Primary & Secondary markets

UNIT-II (10 hrs)

SEBI and its components, rules & regulations- Over view of the Financial Markets - NSE & BSE- its functions, operations & rules & regulations

UNIT-III (10 hrs)

NSE - Cash Market & F&O Segment- BSE - Cash Market- Depository Participants-Types & functions- Insight into Commodity markets – NCDEX- Insight into Commodity markets - MCX

UNIT-IV (10 hrs)

NSE - online trading (ODIN) - BSE - online trading (ODIN)- NCDEX - online trading (ODIN)- MCX - online trading (ODIN)

UNIT-V (10 hrs)

Insight into Mutual Funds (MFs)- Types & Workings of MFs -Back office operations - account opening- Back office operations – RMS- Real Time Gross Settlement (RTGS) & National Electronic Funds Transfer(NEFT)

Recommended Books:

1. Financial Services, Dr. S. Gurusamy ,Tata McGraw Hill
2. Capital Markets, Avadhani, Himalaya Publishing House
3. Financial Services, Santhanam, Margham Publications

V SEMESTER

CORE 21: COST ACCOUNTING

SUB CODE: : UBH/CT/5A21

CREDITS: 4

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity based costing.

UNIT-II [CASE STUDY]

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

UNIT-III

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card– Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling –Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

UNIT-IV

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wagepayment – Methods of incentive schemes. Overheads – Factory, administration, selling and distribution –Classification – Allocation – Apportionment and absorption of factory overheads

UNIT-V

Contract costing – Ascertainment of profit from incomplete contracts – Reconciliation of cost and financial accounts

Recommended Text:

- 1. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications**

Reference Books:

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
4. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
5. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper

COST ACCOUNTING

SUB CODE:

CREDITS:

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	-	1	-	1 case study compulsory
III	1	1	1	1	-	1
IV	1	1	-	2	-	1
V	1	1	-	2	-	
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

***SEC- C - 3**

*Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

SIGNATURE

CORE 22: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE: UBH/CT/5A22

CREDITS: 4

UNIT I:

Introduction to Logistics and supply chain Management – Definition – Importance – Objectives – Functions of Logistics Management – Supply chain relationships

UNIT II:

Components of Logistics and Supply Chain Management – outsourcing – 3PLs and 4 PLs – customer services – Performance Measurements

UNIT III:(CASE STUDY)

Transportation – Importance of effective transportation system – Road, Rail, Ocean, Air, Multimodal – Containerisation – CFS – ICDs – Transportation Documentation – Packaging and its perspectives

UNIT IV:

Logistical Information system (LIS) – Principles – Integrated IT solution for Logistics and Supply Chain Management – Application of IT in Logistics and Supply Chain Management – EDI

UNIT V:

Global Logistics – Distribution channels – Government policies and regulations – Multimodal Transportation Act – Provisions

Reference Books:

1. Dr. L. Natarajan, Margham Publications, Logistics and Supply Chain Management
2. K. Sreedhara Bhatt, Himalaya Publications, Logistics and Supply Chain Management
3. S. K.Bhattacharyya, S. Chand, Logistics Management

CORE 22 : LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT III**

CORE 24 : FINANCIAL MANAGEMENT

SUB CODE: UBH/CT/5A24

CREDITS: 4

UNIT –I:

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money -Sources of financing - Short term and Long term. Capitalization - over and under Capitalization.

UNIT-II:(CASE STUDY)

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)–Capital Rationing.

UNIT-III:

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decisions- Determinants of Capital structure – Theories of Capital structure

UNIT IV:

Leverage – Operating Financial and combined- dividend decisions – factors determining dividend policy – Dividend theories – Walter’s model – Gordon’s model – MM model

UNIT V:

Working capital management – need for working capital –Determinants of working capital – computation of working capital –Management of cash, inventory, accounts receivable and accounts payable.

Recommended Text :

1. Financial Management – A. Murthy – Margham Publications

Reference Books:

- 1 M.Y.Khan and P.K.Jain - Basic Financial Management
- 2 I.M.Pandey Financial Management
- 3 S.N.Maheswari Financial Management

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper

FINANCIAL MANAGEMENT

SUB CODE:

CREDITS:

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	-	1	-	1 case study compulsory
III	1	1		1	-	1
IV	1	1	-	2	-	1
V	1	1	-1	2	-	
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

***SEC- C - 3**

*Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

SIGNATURE

CORE 23 : INCOME TAX LAW AND PRACTICE – I

SUB CODE: UBH/CT/5A23

CREDITS:

UNIT I

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates of individual assessee – Residential status – scope of total income – capital and revenue – Incomes exempt from tax.

UNIT II

Heads of Income – Salaries – Allowances – Perquisites and their valuation – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits – In –Lieu of salary – Provident Funds – Deductions under section 80C.

UNIT III

Income from House Property – Definition of Annual Value – Deduction from Annual value – Computation of Income under different circumstances.

UNIT IV(CASE STUDY)

Income from business or profession – Allowable and Not Allowable expenses – General Deductions – Provisions relating to Depreciation – Deemed business profits – Undisclosed Income/Investments – compulsory maintenance of books of accounts – Audit of Accounts of certain persons – special provisions for computing incomes on estimated basis – computation of income from business or profession.

UNIT V

Assessment of individuals (covering incomes under salary, house property, business or profession including sec.80C – computation of tax) – Filing of returns – various return forms – Permanent Account Number (PAN) and its usage.

Recommended Text:

- V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

Text Books for Reference:

- Dr. VinodK.Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
- T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper : INCOME TAX LAW AND PRACTICE – I

SUB CODE: UBH/CT/5A23

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	2	-	-
II	1	2	-	2	-	1
III	-	2	-	1	-	1
IV	-	1	-	1	-	1(CASE STUDY COMPULSORY)
V	2	-	1	-	-	-
TOTAL	4	6	2	6	-	3

SEC - A – 10

SEC – B – 8

SEC- C - 3

SIGNATURE

CORE 25 : PRACTICAL AUDITING

SUB CODE: UBH/CT/5025

CREDITS: 4

UNIT I

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor.

UNIT III

Audit Sampling . Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return).Verification & Valuation of Assets & Liabilities.

UNIT IV(CASE STUDY)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

UNIT V

Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.

Recommended Text:

- 1. Pradeep Kumar, Baldev Sachdeva, Jagwanth Singh, AuditingPrinciples and Practices, Kalyani Publications.**

Reference Books:

1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing
3. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing CompanyLtd., New Delhi
5. B.L.Tandon , Auditing.

CORE 25 : PRACTICAL AUDITING

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT IV**

CORE 26: RESEARCH METHODOLOGY

SUB CODE: UBH/CT/5026

CREDITS: 4

UNIT I

Introduction to research methodology – meaning and purpose – Types of Research; Research design – steps in selection & formulation of a research problem – steps in research

UNIT II

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

UNIT III

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

UNIT IV

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

UNIT V (CASE STUDY)

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report

Recommended Text:

1. Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, Kalyani Publishers

Reference Books:

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc
3. Robert G Murdick, Business Research – Concepts & Practice, International text book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.

CORE 26: RESEARCH METHODOLOGY

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT V**

VI SEMESTER

CORE 27 : ACCOUNTING FOR DECISION MAKING

SUB CODE:

CREDITS:

UNIT I

Management accounting – Meaning, nature, scope and functions, need, importance and limitations– Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting-Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools. Methods –Comparative Statements, Common Size statement and Trend analysis.

UNIT II [CASE STUDY]

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, Turnover, Solvency or Financial ratios

UNIT III

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT IV

Marginal costing - features, advantages and limitations - Absorption costing and Marginal costing – CVP analysis – Applications of Marginal Costing – Key factor, Make or Buy decision , Sales mix decision, Plant Merger decisions

UNIT V

Variance Analysis – material, labour and overhead variances

Recommended Text:

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publications.

Reference Books:

1. S.N. Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai&Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. HorngrenSunderu Stratton, Introduction to Management Accounting – Pearson Education.

CORE 28: HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS:

UNIT I

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

UNIT II [CASE STUDY]

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

UNIT III

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

UNIT IV

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

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

Recommended Text:

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

Reference Books:

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

CORE 28: HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT II**

CORE 29: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUB CODE:

CREDITS:

UNIT I (CASE STUDY)

Investment – Meaning, Objectives- Classification of Investment – Investment , Process – Factors favouring Investment – Sources of Investment information .

UNIT II

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk.

UNIT III

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

UNIT IV

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.

UNIT V

Capital asset Pricing Model – Definition – Security market line – Assumptions of Capital asset Pricing Model – Limitations Capital asset Pricing Model.

Recommended Text :

1. Dr. L. Natarajan , Investment Management , Margham Publications.

Reference Books:

- 1.Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., “Modern Portfolio
- 2.Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
- 3.Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
- 4.Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.

CORE 29: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT I**

CORE 30 : INCOME TAX , LAW AND PRACTICE-II

SUB CODE:

CREDITS:

UNIT I

Income under capital gains –short term , long term capital gains-certain transaction not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains

UNIT II

Income from other sources –their computation –grossing up – deduction in computing income under the head and other related provisions.

UNIT III

Clubbing of Income –Deemed incomes –Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses .

UNIT IV (CASE STUDY)

Permissible deductions from gross total income –Sec.80C, 80CCC,80CCCD,80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80U-Assessment of Individual(Covering capital gains , Income from other sources including the above mentioned deductions –Computation of Tax).

UNIT V

Income Tax Authorities –Powers of the central Board of Direct Taxes(CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures –self Assessment –Best Judgement Assessment – Income Escaping Assessment (Re- assessment)-Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning.

Recommended Text:

- V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

Text Books for Reference:

- Dr. VinodK.Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
- T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.

ShrimathiDevkunvarNanalal Bhatt Vaishnav College for Women

(Autonomous)

Chromepet, Chennai- 600 044

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: INCOME TAX LAW & PRACTICE – II

SUB CODE:

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1-	1	-	2	-	1
II	1	1	-	1	-	1
III	1	1	1	1	-	-
IV	1	2	-	2	-	1(CASE STUDY COMPULSORY)
V	1	-	1	-	-	-
TOTAL	5	5	2	6	-	3

SEC - A – 10

SEC – B – 8

SEC- C - 3

SIGNATURE

CORE 31: BUSINESS TAXATION

SUB CODE:

CREDITS:

UNIT I

Tax – features – canons – objectives of taxation - Tax Vs Duty – Direct Tax Vs Indirect Tax – Powers of Union / States – varieties of indirect taxes – movement towards GST.

UNIT II

Central excise duty- concept and definitions - Basis of levy- Types of Excise Duty – Classification & Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty –Philosophy of CENVAT - Registration & Filing of Returns

UNIT III[CASE STUDY]

Customs Act – objectives – levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – warehousing provisions - Duty drawback provisions.

UNIT IV

Value Added Tax- short title and commencement – definition- advantage of VAT over the existing tax law– registration – charging sections- Input Tax Credit- Reversal – concept of exempted sales and zero rated sales.

UNIT V

Service Tax – Definition- Statutory Framework – Levy & Collection – Administration – Principles of Valuation – Persons liable to pay service tax – conditions incidental to procedure for assessment and payment of service tax – Service Tax Returns - Registration.

Recommended Text:

1. **T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publications**

Reference Books:

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law HousePvt. Ltd. New Delhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions,Bharat Law House Pvt. Ltd., New Delhi.

CORE 31: BUSINESS TAXATION

SUB CODE:

CREDITS:

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

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Section C

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***Case study – UNIT III**

