



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
(Autonomous)
College with Potential for Excellence, Linguistic Minority Institution
Affiliated to University of Madras
Arumbakkam, Chennai 600 106

PG & Research Department of Commerce

Bachelor in Commerce
(B.COM)

Programme Code: 05

OBE SYLLABUS

Academic Year 2020-2021

CHOICE BASED CREDIT SYSTEM (CBCS)

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Head of the Department (Shift II)

Head

Department of Commerce
Dwaraka Doss Goverdhan Doss
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PRINCIPAL

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Dwaraka Doss Goverdhan Doss Vaishnav college
Arumbakkam, Chennai- 600 106.



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous),
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**Post Graduate & Research Department of Commerce
INSTITUTION**

VISION

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

DEPARTMENT OF COMMERCE

VISION

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum



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Post Graduate & Research Department of Commerce

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
PEO3	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.
PEO4	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

MAPPING OF PEO TO MISSION STATEMENTS

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CRITERIA FOR MAPPING

3- STRONG 2- MEDIUM 1- LOW



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PROGRAM OUTCOMES (PO)

At the end of the programme the student will be able:

PO1	To undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society.
PO2	To understand the needs and to acquire the required competencies to support local, regional and national development.
PO3	To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.
PO4	To develop critical and analytical thinking.
PO5	To instill entrepreneurial spirits among the students along with ethics and business orientation.
PO6	To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.
PO7	To engage in lifelong learning and continuing learning and enduring proficient progress

PROGRAM SPECIFIC OUTCOMES

PSO-1	Equip the Graduates to meet the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services
PSO-2	Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial Ventures.
PSO-3	Graduates are skillfully trained in association with professional training institutions.
PSO-4	Students are inspired to pursue professional courses- CA, CMA, ACS, Law and Management Courses.



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B.Com (General)

FIRST SEMESTER

S.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses	4 +2*	3	3	40	60
2	Part – II	English	4	3	3	40	60
3	Part – III	Core I Financial Accounting I	5	4	3	40	60
4	Part – III	Core II Business Economics	5	4	3	40	60
5	Part – III	Allied I Business Mathematics-I	5	5	3	40	60
6	Part – IV	Non Major Elective / *Basic Tamil / Advanced Tamil	2	4	3	40	60
7	Part – IV	Skill Based Subject Soft Skills – I	2	3	3	40	60
	Total		30	26			

SECOND SEMESTER

S.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses	4 + 2*	3	3	40	60
2	Part – II	English	4	3	3	40	60
3	Part – III	Core III Financial Accounting II	5	4	3	40	60
4	Part – III	Core IV Business Law	5	4	3	40	60
5	Part – III	Allied II Business Maths –II	6	5	3	40	60
6	Part – IV	Non Major Elective / *Basic Tamil / Advanced Tamil	2	4	3	40	60
7	Part – IV	Skill Based Subject Soft Skills – II	2	3	3	40	60
	Total		30	26			
Non Major Electives (Semester I) (offered to Non-Commerce Students)			Non Major Electives (Semester II) (offered to Non-Commerce Students)				
1. Fundamentals of Banking Law & Practice			1. Personal Investment Planning				



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THIRD SEMESTER

S.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core V Corporate Accounting-I	6	4	3	40	60
2	Part – III	Core VI Banking & Financial Services	5	4	3	40	60
3	Part – III	Core VII Principles of Management	5	4	3	40	60
4	Part – III	Core VIII Business Communication	5	4	3	40	60
5	Part – III	Allied III Business Statistics & Operations Research-I	6	5	3	40	60
6	Part – IV	Skill Based Subject Soft Skills – III	2	3	3	40	60
7	Part – IV	Environmental Studies	1		Examination will held in Semester IV		
	Total		30	24			

FOURTH SEMESTER

S.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core IX Corporate Accounting-II	5	4	3	40	60
2	Part – III	Core X Company Law	5	4	3	40	60
3	Part – III	Core XI Principles of Marketing	5	4	3	40	60
4	Part – III	Core XII Practical Auditing	6	4	3	40	60
5	Part – III	Allied IV Business Statistics Operations Research –II	6	5	3	40	60
6	Part – IV	Skill Based Subject Soft Skills – IV	2	3	3	40	60
7	Part – IV	Environmental Studies	1	2	3	40	60
	Total		30	26			



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FIFTH SEMESTER

Sl.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core XIII Cost Accounting	5	4	3	40	60
2	Part – III	Core XIV Principles of Financial Management	5	4	3	40	60
3	Part – III	Core XV Entrepreneurial Development	6	4	3	40	60
4	Part – III	Core XVI Income Tax Law & Practice-I	6	4	3	40	60
5	Part – III	Open Elective: Elective I 1. Economic & Corporate Laws (Shift I & II) 2. Office Management (Shift I & II) 3. E-Commerce (Shift II) 4. Marketing of Services (Shift II)	6	5	3	40	60
6	Part – IV	Value Education	2	2	3	40	60
	Total		30	23			

SIXTH SEMESTER

S.No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core XVII Management Accounting	6	4	3	40	60
2	Part – III	Core XVIII Industrial Law	6	4	3	40	60
3	Part – III	Core XIX Income Tax Law & Practice-II	6	4	3	40	60
4	Part – III	Elective II 1. Human Resource Management 2. Fundamentals of Insurance	6	5	3	40	60
5	Part – III	Elective III Indirect Taxes	6	5	3	40	60
6	Part – V	Extension Activity		1			
	Total		30	23			



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CORE-I

FINANCIAL ACCOUNTING-I

Course Code :	Credits : 04
Lecture : 6 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Explain basic accounting concepts and conventions Prepare final accounts of Trading & Non- Trading Organizations 	K1&K2
CO2	<ul style="list-style-type: none"> Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement 	K4&K5
CO3	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K2
CO4	<ul style="list-style-type: none"> Compute the insurance claims for Loss of Stock & Consequential Loss Apply Average Clause to compute the Amount of Claim 	K3
CO5	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K5
CO6	<ul style="list-style-type: none"> Compute Average Due date and prepare account current for account settlement 	K3&K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	2	2	2	2	3	3	3
CO4	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	1	2	3	3	1	2	2	1	2	3	3
Average	2.5	2.83	3.00	3.00	2.16	2.67	2.67	2.5	2.83	3.00	3.00
Criteria for Mapping		3= Strong 2= Medium 1= Low									

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting. Preparation of Final Accounts of a Sole Trading Concern – Adjustments. Preparation of Final Accounts of Non- Trading Organizations - Receipts and Payments Account, Income & Expenditure account and Balance Sheet.	15	CO1
2	Classification of Errors: Error of omission, Error of commission, Error of principle, compensating errors – Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement –Need - Preparation of Bank Reconciliation Statement – Adjusted cash book method – comparison of bank book (cash book) and pass book.	15	CO2
3	Depreciation – Meaning, Causes, and Types – Straight Line Method – Written down Value Method (Including Change of Method with retrospective effect) – Accounting for Royalties including short workings – Minimum Rent – Short workings recouped. - Accounting for Sale or Return	15	CO3
4	Insurance claims for Loss of Stock including Treatment of Abnormal Stock & Slow moving items – Average Clause – Loss of Profit & Consequential Loss	15	CO4
5	Average Due Date – Holidays intervening in the period – Account Current – Forward method, Product method, Periodical balance method. Accounting under Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method – Opening Statement of Affairs – Preparation of Cash book – Total Debtors a/c – Bills Receivable a/c – Total creditors a/c - Bills Payable a/c – Preparation of Final Accounts.	15	CO5 & CO6

TEXT BOOKS: (Latest Editions of the books to be referred)

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar, Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

REFERENCE BOOKS:

1. S.Parthasarathy and A.Jaffarulla, Financial Accounting – Kalyani Publishers
2. Dr. S.Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE-II

Course Title: BUSINESS ECONOMICS

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Develop an understanding on the nature of economics, and explain the wealth, welfare and scarcity definition of economics. 	K2&K4
CO2	<ul style="list-style-type: none"> Categorize and explain various types of cost and different principles in economics. 	K2
CO3	<ul style="list-style-type: none"> Get a good insight into law of demand, determinants of demand and various methods in forecasting the demand. 	K3&K4
CO4	<ul style="list-style-type: none"> Learn the fundamentals of law of supply and the behavior of consumers through various theories like Law of diminishing marginal utility, Law of Equi-marginal utility. 	K1&K2
CO5	<ul style="list-style-type: none"> Develop an understanding about the production function through the law of variable proportion and law of returns to scale and explain the economies and diseconomies of scale 	K5&K2
CO6	<ul style="list-style-type: none"> Analyze the performance of firms under different market conditions like perfect competition, monopoly, monopolistic competition and oligopoly. 	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	2	3	3	3	3
CO5	3	3	3	3	3	3	2	3	2	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	2.83	2.67	3.00	2.5	2.83	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	<p>Introduction to Economics – Wealth, Welfare and Scarcity – Meaning, Definition, Features, Criticisms – Positive and Normative Economics – Meaning and differences – Concepts – Accounting Profit and Economic Profit: Meaning and differences– Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation – Concept of Efficiency: Meaning, definition, elements, and types – Definition, Nature, Scope and Significance of Economics - Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shutdown cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost – Break Even Analysis – Meaning</p>	15	CO1 & CO2
2	<p>Demand: Meaning, Definition – Types of demand – Features – Determinants of demand – Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand – Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting – Features of good forecasting method</p>	15	CO3
3	<p>Law of Supply and determinants: Meaning, Assumptions of law of supply – Consumer Behaviour – Utility: Meaning, Concepts and Features – Law of Diminishing Marginal utility: Meaning, Definition, Assumption, Explanation, Diagrammatical, Limitations, Criticisms – Equi-Marginal Utility: Definition, Assumption, Explanation (with diagram), Limitations, Criticisms – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – equilibrium</p>	15	CO4
4	<p>Production: Law of Variable Proportion: Meaning, Assumption, Explanation (with diagram) – Three stages of the law: Increasing Returns, Decreasing Returns, Negative returns – Production: Function and its features – Laws of Returns to Scale: Meaning, Definition, Three stages of law of returns to scale: Stage I Increasing Returns to scale, Stage II Constant Returns to scale, Stage III Decreasing Returns to scale - Difference between Laws of variable proportion and returns to scale – Producer's equilibrium – Least Combination Principle, Limitation – Economies of Scale – Internal and External Economies – Internal and External Diseconomies</p>	15	CO5
5	<p>Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand Curve”</p>	15	CO6



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TEXT BOOKS:

1. Sankaran.S, Managerial Economics, Margham Publications.
2. P.L. Mehta, Managerial Economics – Analysis, Problems Sultan Chand & Sons
3. H.L.Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi
4. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai

REFERENCE BOOKS:

1. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE - III

FINANCIAL ACCOUNTING - II

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Prepare branch trading and P/L account for independent and wholesale branch 	K1& K2
CO2	<ul style="list-style-type: none"> List out the basis of Allocation of Departmental Expenses. Equip the students to prepare Department Account with Transfers at Cost Price and Invoice Price 	K2
CO3	<ul style="list-style-type: none"> Differentiate Hire Purchase from Installment Record Hire Purchase Agreement & Calculate Interest & Prepare Hire Purchase Trading a/c , Stock and Debtors System 	K1& K3
CO4	<ul style="list-style-type: none"> Understand the importance of Investments and prepare Investment Accounts from an Organisation. 	K2
CO5	<ul style="list-style-type: none"> Record Journal Entries in the Books of the Consignor & Consignee & Prepare relevant Ledger Accounts to record transactions relating to consignment Prepare Journal Entries for Joint Ventures & Ascertain Profit or Loss from the transaction 	K5
CO6	<ul style="list-style-type: none"> Prepare accounting treatment relating to Admission, Dissolution and Insolvency of partnership. 	K2& K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	3	3	3	2	3	2	2	3
CO2	2	2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	2	2	3	3	2	2	2	3	2	3	3
CO6	3	3	3	3	2	2	3	3	3	3	3
Average	2.50	2.67	3.00	3.00	2.67	2.67	2.67	3.00	2.50	2.83	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	Branch Accounts – Debtors System – Stock and Debtors System – Wholesale Branch – Independent Branch (Excluding Foreign Branches) – Department Accounts including Inter-Department Account Transfers at Cost Price and Invoice Price	15	CO1 & CO2
2	Hire Purchase Accounts – Calculation of interest – Default and Repossession – Complete and Partial Repossession – Hire Purchase Trading a/c and Stock and Debtors System – Instalment System Accounting – InvestmentsAccounts	15	CO3
3	Consignment Accounts – ordinary, del credere, overriding commission – normal loss – abnormal loss – valuation of unsold stock – Joint Venture – Separate set of Books and Memorandum Joint Venture Method – Existing Books	15	CO4
4	Partnership – Introduction – Appropriation of Profits – Accumulated Reserves – Treatment of Goodwill Past Adjustments & Guarantee – Memorandum Revaluation Account – Accounting Treatment for Admission, Retirement and Death of Partner – Executors a/c – Executors Ioana/c	15	CO5
5	Dissolution of Partnership – Simple and Comprehensive dissolution – Insolvency of one partner – Insolvency of more than one partner but not all (Garner Vs Murray) – Insolvency of all partners including deficiency a/c – Piecemeal distribution	15	CO6

TEXT BOOKS: (Latest Editions of the books to be referred)

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar , Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

REFERENCE BOOKS:

1. S.ParthasarathyandA.Jaffarulla,FinancialAccounting–KalyaniPublishers
2. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom’s Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE- IV

BUSINESSLAWS

Course Code :	Credits : 04
Lecture : 6 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Enumerate the essential elements of a valid contract Classify contracts Discuss the Rules relating to Offer, Acceptance & Consideration in contract 	K2, K3, K4
CO2	<ul style="list-style-type: none"> Analyze the capacity of a person to into a valid contract Differentiate Misrepresentation from Undue Influence, Fraud & Coercion 	K3
CO3	<ul style="list-style-type: none"> Describe the Importance of Legality of object in a contract List out the business purposes that are opposed to public policy 	K3, K5
CO4	<ul style="list-style-type: none"> Define Quasi Contract & Contingent Agreements Analyze the remedies for breach of contract and termination of agency List the rights and duties of a bailor&Pawnor 	K2, K4
CO5	<ul style="list-style-type: none"> Demonstrate the rules for performance of a contract & reciprocal promises 	K2, K5
CO6	<ul style="list-style-type: none"> State the provisions relating to Sale of Goods Differentiate sale from agreement to sell Discuss the conditions & Warranties Discuss the Doctrine of caveat emptor & Rights of an unpaid seller 	K1, K4, K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	2	2	2	2	2	3	2	2	3
CO5	2	3	3	2	3	2	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	2.67	3.00	2.67	2.67	2.83	2.67	2.83	3.00	2.67	2.67	3.00

Criteria for Mapping

3= Strong 2= Medium 1= Low

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	Cos
1	Object of Law of Contract – Indian Contract Act 1872 – Meaning and definition of Contract – Essential elements of a Valid Contract – Classification of Contracts – Offer – Rules relating to Offer – Tender – Cross and Counter Offer – Acceptance, Who can Accept? – Legal Rules as to Acceptance – Communication Offer and Acceptance – Revocation of Offer and Acceptance – Consideration – Legal Rules relating to consideration – Stranger to Contract and consideration – Contracts without consideration	15	CO1
2	Minors – Rules relating to agreements with Minors – Persons disqualified by Law to enter into Valid Contract – Persons of Unsound Mind – Free Consent – Meaning and Definition of Consent and Free Consent – Coercion – Essentials of Coercion – Fraud – Essentials of Fraud – Misrepresentation – Essentials of Misrepresentation – Difference between Fraud and Misrepresentation – Undue Influence – Difference between Undue Influence and Fraud – Essentials of Undue Influence – Mistake – Types of Mistakes – Legality of Object – When is consideration or Object Unlawful and Illegal Agreements opposed to Public Policy	15	CO2 & CO3
3	Quasi contracts – Meaning and Definition, Types of Quasi Contract – Contingent Contracts – Meaning and Definition – Rules regarding Contingent Contract – Breach of Contract – Remedies for Breach of Contract – Bailment – Pledge – Indemnity and Guarantee – Agency – Types – Rights – Liabilities and Duties – Sub Agent and Substituted Agent – Termination of Agency	15	CO4
4	Performance of Contracts – Meaning and Definition – Offer to Perform – Contracts which need not be performed – Devolution of Joint Rights and Liabilities – Persons allowed to demand for the performance – Time and place of performance – Performance of Reciprocal promises – Time as the essence of contract – Appropriation of payments – Assignment of Contract	15	CO5
5	Sale of Goods Act 1930 – Contract of Sale – Parties involved in the contract of sale – Essential elements – Sale – Agreement to sell – Distinction between hire purchase and Sale-Goods – Different Types – Conditions and Warranties – Distinction between Express conditions and warranties & Implied conditions and warranties – Doctrine of caveat emptor – Rights – Duties of Buyer and Seller – Rights of an unpaid seller	15	CO6

TEXT BOOKS	REFERENCE BOOKS
1. Dr. J. Jayasankar, Business Laws, Margham Publications, Chennai 2. Kapoor, N.D, Elements of Mercantile Law, Sultan Chand and Sons. 3. R.S.N. Pillai, Business Laws, S.Chand Publications, New Delhi 4. M.C. Shukla, Business Laws, S. Chand & Co, New Delhi.	1. M.R. Sreenivasan, Business Laws, Margham Publication, Chennai. 2. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi 3. S. Badre Alam and P. Saravanel, Mercantile Law, 4. KN. Ramaswamy, Business Laws, S.Chand, New Delhi

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

Non Major Elective – I (For Non Commerce Students)

FUNDAMENTALS OF BANKING LAW AND PRACTICE

Course Code :	Credits : 02
Lecture : 2 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Develop an understanding on the Structure of Indian Banking and Financial System Identify the Role & Functions of Central bank and Commercial banks in Economic Development 	K1
CO2	<ul style="list-style-type: none"> Discuss the procedure for opening a bank account and the KYC Norms Describe Negotiable Instruments & the procedure relating to Crossing & Dishonour of Negotiable Instruments 	K2
CO3	<ul style="list-style-type: none"> Classify the Banks based on the nature of services Illustrate the services offered by various banks 	K3
CO4	<ul style="list-style-type: none"> List the Factors determining credit score of individuals and the Procedure for applying Loans in commercial banks. Recall the RBI guidelines for disclosure of credit score 	K3
CO5	<ul style="list-style-type: none"> Use electronic banking services effectively Discuss the impact of Demonetization on Digital Payment Methods 	K3
CO6	<ul style="list-style-type: none"> Analyze the grievances and rights of the customers Describe the role of banking ombudsman in the grievance redressal mechanism 	K2

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SNO	CONTENTS	Hrs	Cos
1	Introduction to Banking System – Structure of Indian Financial System- Central Bank – Definition – RBI – functions & objectives. Commercial Banks – Co-operative Banks & Development Banks – Functions & Role of Banks in Economic Development	6	CO1
2	Opening bank accounts–type of bank accounts–Savings Accounts– Current Accounts–KYC Norms–procedure for opening – Pay-in-slip book, Withdrawal forms. Accepting Deposits – Types of Deposit – Term Deposit, Recurring Deposits – Cheque & Demand Draft – Differentiation – Importance and usage of Cheque – procedure to obtain demand draft – validity of the instrument – Crossing of Cheques – Types of crossings – importance of crossing – Dishonour of Cheque – Reasons for dishonor – Sec. 138 of Negotiable Instruments Act.	6	CO2
3	Loans – Types of Loans – Credit Appraisal – Loan Application process – Introduction to Guarantor rules – Credit Score–Importance– Factors determining Individual Credit Score– Credit Score institutions in India – RBI Guidelines in disclosure of creditscore	6	CO3
4	Introduction to E-Banking - meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM – Electronic Funds Transfer (NEFT – RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC – MICR – MMID, Debit Cards & Credit Cards, E-Payment Applications, Mobile Wallets, etc., – Precautions to be taken in using the E-banking	6	CO4
5	Grievance Redressal Mechanism in Banks – Procedures for lodging grievances – Banking Ombudsman Scheme	6	CO5

TEXT BOOKS: **Note: Latest edition of the books to be referred.**

1. Sherlaker&Sheraker, Banking Law, Theory & Practice, Himalaya Publishers
2. K.P.M.Sundharam,P.N.Varshney,Banking Theory Law&Practice–Sultan Chand&Sons
3. B Santhanam, Banking Law, Theory & Practice, Margham Publications, Chennai

REFERENCE BOOKS:

1. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
2. Banker’s advisory material, Indian Institute of Bankers
3. Study Material for CAIIB/ JAIIB, Institute of Finance and Banking(IFBI)

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

Weightage based on Bloom’s Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

Non Major Elective –II (For Non Commerce Students)

PERSONAL INVESTMENT PLANNING

Course Code :	Credits : 02
Lecture : 2 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the terminologies in Savings and Investment Options for Individual Investors 	K1
CO2	<ul style="list-style-type: none"> Classify the Long Term and Short Term Financial Goals Prepare Cash Budgets to plan for Short term and Long Term Cash requirements 	K2
CO3	<ul style="list-style-type: none"> Enumerate the Importance of Risk Coverage & Sketch Insurance plans (both Life and General) Describe Social Security measures available for Individuals based on their social class 	K3
CO4	<ul style="list-style-type: none"> Plan for Retirement and old age needs and healthcare insurance 	K2& K3
CO5	<ul style="list-style-type: none"> List out various sources of generating Income 	K1 & K2
CO6	<ul style="list-style-type: none"> Prepare Form16 and File Returns of Individuals 	K3

Mapping of Course Outcomes to Program Outcomes

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS OF MODULE		Hrs		
1	Introduction to personal Investment Planning: Understanding Personal Finance- Identifying various forms of Income <ul style="list-style-type: none"> • Spend Less Save & Invest More • Opportunity Cost in Financial Decision Making • Understanding Interest Rates 		<ul style="list-style-type: none"> •Financial Success &Happiness •Need for Financial Decision Making •Time Value of Money Calculating Future & Present Values 	6	CO1
2	Personal Financial Statements & Budgets: Short- Medium & Long term Investment – Goals & objectives <ul style="list-style-type: none"> • Financial Goals, Values &Strategies • Plan for Cash Flows • Financial Statements- Where Your Money Come From &Go? • Basic Liquidity Ratios- Can I Pay for emergency Payments? 		<ul style="list-style-type: none"> •Asset to Debt Ratio- Do I have more assets than my liabilities? •Debt Payments-Do I have disposable Income to pay for Debts? •Investment in Assets- Do I have to investment more?? •Dealing with indebtness 	6	CO2
	Fixed Income Investment Options- Investment Schemes- Banks (SB, RD, FD), Postal Saving Schemes, Chits, Nidhi's & other Small Saving Schemes- Mutual Funds- Shares & Bonds. Use of Credit Cards. Understanding Consumer Installment Loans <ul style="list-style-type: none"> • Vehicle & other Major Purchases • Using Comparison Purchasing 		<ul style="list-style-type: none"> •Investing in Precious Metals & Gems •Obtaining affordable Housing – Purchasing &Disposing 		
3	Insurance & Risk Management <ul style="list-style-type: none"> • Personal Health- Managing Life, Health and Disability Risk • Personal Property & Liability Insurance 		<ul style="list-style-type: none"> • Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies • Implications in Income Tax Planning 	6	CO3
4	Social Security & Retirement Planning <ul style="list-style-type: none"> • Social Assistance - Social Security-Social Insurance • ESI, PF, Gratuity 		<ul style="list-style-type: none"> • Introduction to Other Social Security Schemes- Pradan Mantri Jeevan Bima Yojana, PradanMantriSurakshaBhimaYojana& Atal Pension Yojana 	6	CO4



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5	Individual Income Tax Planning & Saving: Ethical Tax Planning Concepts of Form 16, Filling return of income.	6	CO5 & CO6
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REFERENCEBOOKS: **Note: Latest edition of the books to be referred.**

1. Ankit Gala, Investment Planning, Buzzingstock Publishing House
2. Hirt Geoffrey A, Investment Planning, Mc GrawHill
3. Lawrence J. Gitman, Personal Finance Planning, Cengage Learning India Private Limited

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

II YEAR - B.COM

SEMESTER III

Core Paper V - CORPORATE ACCOUNTING I

OBJECTIVE:

**To impart knowledge of accounting procedures
and accounting standards in Corporate Houses**

UNIT I

Formation of a company - Certificate of incorporation - Minimum subscription - capital - share capital and debentures - Types - Issue of shares and debentures - Types of issue - Forfeiture-Reissue-Underwriting of shares and debentures - Underwriting commission - Types of underwriting

UNIT II

Redemption of Preference Shares - Provisions of Companies Act - revenue and capital profits - Types of redemption - Redemption of Debentures - Types - ex interest and cum interest quotations (Theory only) – Profits Prior to Incorporation

- Basis of apportionment

UNIT III

Preparation of company final accounts - Profit and Loss appropriation a/c - Company balance sheet - Transfer to reserves - Computation of Managerial Remuneration

UNIT IV

Alteration of Share Capital and Internal Reconstruction - Reduction of Capital - procedure - Valuation of Goodwill - Factors affecting Goodwill - Methods of valuation

- Valuation of shares - Methods of valuation

UNIT V

Amalgamation, Absorption and External Reconstruction - Lump sum method, Net assets method, Net payment method, Intrinsic value method - purchase consideration - Types of amalgamation

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 15 = 45)



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RECOMMENDED TEXTS

- R.L.Gupta and M.Radhaswamy - Advanced Accounts - New Delhi, Sultan Chand.
- S.P.Jain and N.L.Narang - Advanced Accounting - Kalyani Publication.
- T.S.Reddy A.Murthy - Corporate Accounting - Margham Publication, Chennai.
- Shukla, Grewal and Gupta - Advanced Accounts - S.Chand New Delhi.

COURSE OUTCOME:

The course effectively imparts the knowledge of accounting procedures and accounting standards followed in Corporate Houses.



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Post Graduate & Research Department of Commerce

II YEAR –B.COM

SEMESTER III

Core Paper VI - BANKING THEORY, LAW AND PRACTICE

OBJECTIVE:

To provide an overview of the banking operations and the legal framework in existence UNIT I
Banking in the Indian Context - Banking Regulation Act, 1949 - (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) -- Other Forms of Business of Business Permitted for a Banking Company - Businesses Prohibited for a Banking Company- Licensing of Banking Companies
- Opening of Branches - Maintenance of Liquid Assets - Submission of Monthly Returns - Restrictions on Advances - Role of RBI and their functions - Reserve Banks Powers on Inspection - Reserve Banks Powers to Issue Direction - Reserve Banks Power to Control Advances- Meaning of Demonetisation-its effects-Capital adequacy norms.

UNIT II

Commercial Banks – Functions of commercial banks – Accepting Deposits – Lending of Funds, E-Banking – ATM Cards, Debit cards, Paytm, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System - Structure of Commercial Banks - Public Sector Banks - New Private Banks - Cooperative Banks - Regional Rural Banks - Scheduled Banks - New Businesses undertaken by Banks - Factoring Subsidiaries
- Subsidiary Banks-MUDRA Banks-objectives-Features.

UNIT III

Opening of an Account- Types - Savings Bank Accounts - Recurring Deposit or Cumulative Deposit Accounts - Current Accounts – Types of customers (Individuals, firms, Trusts, and Companies) – Legal Aspects of Entries in the Passbook-Effect of Wrong Entries in favour of the Banker-Effect of False Entry in the Pass Book -Closing of a Bank Account - Importance of customer relations – Customer grievances and redressal–Ombudsman–Know Your Customer (KYC) norms

UNIT IV

Principles of Sound lending - Style of Credit - Cash Credit System - Commitment Charge - Overdrafts - Loan System - Classification of Loans and Advances - Secured and Unsecured - Guaranteed Advances – Types of Borrowings – Precautions to be taken by a banker - General Principles of Sound Advances - Advances against Goods - Advances against Documents of Title to Goods - Important Documents of Title to Goods

UNIT V

Negotiable Instruments Acts 1881 - Definition of Negotiable Instrument - Promissory Note - Definition of Promissory Note – Bills of Exchange, MICR Cheque - Draft – Definitions - Distinguishing Features of Cheque, Bill of Exchange and Promissory Note - Holder and Holder in Due Course - Payment in Due Course
- Holder for Value – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
4. Indian Banking – Parameswaran – S. Chand and Co.
5. Banking Law Theory and Practice – Tanon
6. Banking Law Theory and Practice – Sherlaker & Sherlaker

COURSE OUTCOME:

The course provides an overview of the Banking operations and the legal framework in the Business world.



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II YEAR – B.COM SEMESTER III

Core Paper VII - PRINCIPLES OF MANAGEMENT

OBJECTIVE:

To impart knowledge on the conceptual framework of business management

UNIT I

Management: Meaning – Definition- Nature and Scope of Management – Management both Science and Art – Levels of Management – Role and Skills expected of a Manager – Contribution of F. W. Taylor, Henry Fayol, Elton Mayo, Mary Follet, Frank Gilbreth and William Gilbreth – Peter F. Ducker – Management by Objectives (MBO)- Role of IT in Management

UNIT II

Planning- Definition – Nature – Importance of Planning – Limitations of Planning – Steps to make Planning Effective – Process of Planning – Classification of Plans – Objectives – Policies – Procedures – Rules – Strategies – Budgets – Decision Making – Definition – Characteristics – Need – Problems – Steps in Decision Making – Types of Decisions

UNIT III

Organizing – Definition – Process of Organisation – Importance of Organisation – Organisation Structure – Organisation Chart – Formal and Informal Organisation – Types of Organisation – Span of Control – Line and Staff Organisation – Functional Organisation – Committee – Project Organisation

UNIT IV

Authority – Meaning – Power – Delegation of Authority – Types of Delegation – Advantages – Principles – Obstacles to Delegation – Measures for Making Delegation Effective – Decentralisation – Benefits and Disadvantages of Decentralisation – Leadership – Meaning – Definition – Nature – Importance – Qualities – Types of Leader – Leadership Styles – Theories of Leadership

UNIT V

Controlling – Meaning – Definitions - Nature – Characteristics – Benefits of Control – Importance – Problems – Management By Exception (MBE) – SWOT Analysis – Management Information Systems (MIS) – Coordination – Meaning – Definition – Nature – Importance – Problems – Principles of Coordination – Techniques of Coordination

PART A – Answer any 10 out of 12 (10 x 2 = 20)
PART B – Answer any 5 out of 8 (5 x 7 = 35)
PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

1. C.B. Gupta, Management Theory & Practice – Sultan Chand & Sons, New Delhi
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand, New Delhi.
3. P.C. Tripathi & P.N. Reddy, Principles of Management – Tata Mc. Graw Hill
4. Wehrich and Koontz, Management – A Global Perspective
5. N. Premavathy, Principles of Management – Sri Vishnu Publication – Chennai
6. J. Jayasankar, Principles of Management, Margham Publications.

COURSE OUTCOME:

The course focuses on the conceptual framework of Business Management.



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Post Graduate & Research Department of Commerce

II YEAR – B.COM

III SEMESTER

Core Paper VIII - BUSINESS COMMUNICATION

OBJECTIVE:

To develop effective business communication skills among students

UNIT I

Definition – Methods, Types, Purpose, Process - Importance and Principles of effective Communication – Barriers to Communication - Layout of business letters
- Features of communication 7C - Requisites of effective business communication

UNIT II

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints to offer
- Quotation, collection letters

UNIT III

Bank Correspondence – Meaning and features - Letter from customers to banks, Bank to customers, Correspondence within bank - Insurance Correspondence – Introduction, specific terms used in Insurance - Subrogation in General Insurance, Marine Insurance and Fire Insurance - Types of Insurance policies - Agency Correspondence - Meaning, features, letter between Agent and Principal, correspondence with shareholders and directors

UNIT IV

Reports Writing – Meaning, Features, Objectives - Kinds of report - Format of report - Necessity of writing reports - Agenda, Minutes of Meeting – Memorandum
- Office Order – Circular – Notes

UNIT V

Modern Forms of Communication: Introduction - Factors determining the use of modern communication - Fax – E-mail - SMS - Teleconferencing - Video Conferencing - Internet - Websites and their use in Business (Both merits and demerits) - Impact of technological advancement on business communication - Group communication - Media Management, Press conference, Media interviews, Seminars, Workshop, conferences, Business Etiquettes

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45).

RECOMMENDED TEXTS

- Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
- Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
- Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
- Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
- Simon Collin, Doing Business on the Internet - Kogan Page Ltd - London.
- Mary Ellen Guffey, Business Communication – Process and Product International Thomson Publishing - Ohio.

COURSE OUTCOME:

This course gives an exposure to the essentials of communication in Business and helps them in the usage of the learnt communication skills in the Business environment



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Post Graduate & Research Department of Commerce

II YEAR –

B.COM

Allied Paper III - BUSINESS STATISTICS AND OPERATIONS

RESEARCH - I OBJECTIVE:

To gain insight on the applications of statistics in business operations

UNIT I

**Introduction – Classification and tabulation of statistical data -
Diagrammatic and graphical representation of data**

UNIT II

**Measures of Central tendency – Mean, median and mode – Dispersion,
Range, Quartile Deviation, Mean Deviation , Standard Deviation –
Measures of Skewness**

UNIT III

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

UNIT IV

**Introduction to OR – Linear Programming Formulation –
Graphical and Simplex method
to solve LPP with all constraint of less than or equal to type only (Simple Problem only)**

UNIT V

Network Analysis - PERT and CPM (no crashing)

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 10 = 45)

RECOMMENDED TEXTS

- Business Statistics and O.R., Dr. S.P. Rajagopalan & Dr. R. Sattanathan, Tata McGraw Hill Publications
- Statistical Methods – S.P. Gupta, Sultan 2000.
- Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
- Statistics - Elhance
- Operations Research – Hira and Gupta, S.Chand.
- Operations Research – Handy and A. Taha, Macmillan Publishers

COURSE OUTCOME:

The course provides an effective insight on the application of statistics in Business operations.



Post Graduate & Research Department of Commerce

II YEAR – B.COM
SEMESTER IV

Core Paper IX - CORPORATE ACCOUNTING II

OBJECTIVE:

To gain an understanding of the various concepts of accounting applicable to certain specific type of companies

UNIT I

Accounting for Price Level Changes/ Inflation accounting - Various methods of inflation accounting–SocialresponsibilityAccounting–HumanResourcesAccounting–Mechanized Accounting – Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (InternationalFinancialReportingStatement)– ValueAddedStatement(Theoryonly)

UNIT II

ConsolidatedfinalstatementofHoldingcompaniesandsubsidiarycompanies (Intercompany holding excluded) - Minority Interest - Cost of Control /Good will - Calculation of capital profit/Revenueprofit-consolidatedB/S– treatmentofdividend–(Inter-companyowing’s included)

UNIT III

Final statements of banking companies (As per New provisions) - Non Performing assets - Rebateonbillsdiscounted-ProfitandLossa/c- BalanceSheetasperBankingRegulationAct 1949

UNIT IV

FinalstatementsofInsurancecompanies(AsperNewprovisions)- Lifeinsurance-Revenue a/c,ProfitandLossa/c,BalanceSheetasperIRDAregulation2002- Lifeinsurancefund- ValuationofBalanceSheet-GeneralInsurance- FireInsuranceandMarineInsurance

UNIT V

Liquidation - Modes of winding up - Statement of affairs and Liquidator’s Final statement of

Account - Deficiency or Surplus a/c

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 15 = 45)

RECOMMENDED TEXTS

- R.L. Gupta and M. Radhaswamy -Advanced Accounts- New Delhi, sultanChand.
- S.P. Jain and K.L. Narang - Advanced Accounts - KalyaniPublishers.
- T.S. Reddy and A. Murthy - Corporate Accounting - marghampublicationChennai.
- M.C.ShuklaandJ.S.Grewal-AdvancedAccounts-NewDelhi,S.Chand&Co.

COURSE OUTCOME:

The course provides an understanding of the exclusive accounting concepts applicable to certain specific types of companies.



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II YEAR – B.COM

SEMESTER IV

Core Paper X - COMPANY LAW

OBJECTIVE:

To provide an understanding of legal environment in which company is to manage its affairs (Based on Companies Act 2013)

UNIT I

Company – Definition – Characteristics – Lifting the Corporate Veil – Company Law Administration – Formation of Company – Preliminary Contract – Certification of Incorporation – Promotion – Certificate of Commencement of Business – Promoters – Functions and Legal Status – MCA 21 – Schemes of filing statutory document and other transactions by companies through electronic mode – Features of MCA 21

UNIT II

Kinds of Companies – On the Basis of Incorporation – Private and Public – Difference between Private and Public Company – On the Basis of Liability – On the Basis of Ownership – Government Company – Foreign Company – On the Basis of Control – Holding and Statutory Company – Producer Companies – Director – Woman Director – Rights and Duties of Directors – Appointment and Removal – Qualification and Disqualification – Civil and Criminal Liability of Directors – Membership – Voting Rights – Transfer and Transmission of shares – DEMAT – Dematerialization – Need – Benefits of opening DEMAT account

UNIT III

Memorandum of Association (MOA) – Contents and Alteration – Doctrine of Ultra vires – Articles of Association (AOA) – Contents and Alteration – Distinction between MOA and AOA – Doctrine of Constructive Notice and Indoor Management – Prospectus – Contents – Statement in Lieu of Prospectus –

Mismanagement and their consequences – Share Capital – Kinds of Shares – Voting Rights – Debenture – Debenture Trust Deed – Borrowing powers of Companies.

UNIT IV

Meetings – Statutory Meeting – Statutory Report – Annual General Meeting – Extra Ordinary General Meeting – Powers of Company Law Board to order meeting – Class Meetings – Requisites – Quorum – Chairman of Meeting – Minutes of meeting – Agenda – Proxies – Voting and Poll – Resolution – Ordinary and Special – Majority Rule and Minority Rights – Prevention of Oppression and Mismanagement

UNITY

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up – Corporate Governance – Principles – Corporate Governance in India – SEBI Code on Corporate Governance – The Depositories Act – Definition – Certificate of commencement of business – Rights and Obligations of Depositories – Participants – Issuers and Beneficial Owners – Enquiry and Inspection – Corporate Social Responsibility (CSR).

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

- Business Laws – N.D. Kapoor, Sultan Chand and Sons
- Business Laws – M.R. Sreenivasan, Margham Publications
- Business Laws – M.V. Dhandapani, Sultan Chand and Sons
- Company Law – Avtar Singh
- Company Law – N.D. Kapoor
- M.C. Shukla and S.S. Gulshan – Principles of Company Law
- S.M. Shah – Lectures on Company Law
- S. Badri Alam and Saravanavel – Company Law - Himalaya Publications
- P.P.S. Gogna – Text Book of Company Law – S. Chand

COURSE OUTCOME:

The course provides insight into the legal environment in which the company operates



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Post Graduate & Research Department of Commerce

II YEAR –B.COM

SEMESTER IV

Core Paper XI - FINANCIAL SERVICES

OBJECTIVE:

To provide insight on the role of financial services in the development of capital market and the economy

UNIT I

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

– Global presence of Indian Financial Services – Foreign Institutional Investors – Foreign Direct Investment – Recent concepts in financial services – Crowdfunding

Meaning and importance – Bitcoin and Cryptocurrencies – its legal validity in India –

Block chain – meaning – benefits of using blockchain.

UNIT II

Merchant Banking – Functions – Merchant Banking and Project Banking – Merchant Banking and Management Consultancy – SEBI guidelines on Merchant Banking – Underwriting – kinds of Underwriting – Procedure for Underwriting –

Consortium of Underwriting – Capital market – Issue Management – New Capital Issue Market – Gilt Edged Vs Industrial Securities Market, Capital Market Reforms

– Recent trends in Capital Market – Indian Stock Market - Dematerialization - Stock Exchange

– Role of SEBI

UNIT III

Leasing – Concepts and features – Types of Lease Account – Institutions in Leasing – Recent trends in Leasing – Factoring – Functions – Types – RBI guidelines for Factoring

– Evaluating of Factoring Decisions – Hire purchase – Concepts and features – Precautions – RBI guidelines

UNIT IV
Venture Capital – Venture Capital in India – Structure – SEBI & Venture Capital – Venture Capital Institutions – Credit Rating methods – Factors affecting credit rating –

Performance of credit rating agencies – Functions of ICRA – Services provided by ICRA – Consumer Finance – Source of Consumer Finance – Consumer credit Contracts –

Housing Finance – National Housing Bank

UNIT V

Mutual Funds - Meaning – Types – Functions - Institutions Involved – Types – Tax Benefits – Risk Factors – How Mutual Fund operates – SEBI in Mutual Funds

– Players of Mutual Funds – Suggestion to Improve Mutual Funds – Actuary – Meaning – Role of an actuary in the financial services sector.

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

- Financial Services –M.Y.Khan
- Financial Services –B.Santhanam
- Law of Insurance – Dr.M.N.Mishra
- Indian Financial System – H.R.Maharaja
- A Review of current Banking Theory and Practice – S.K.Basu.

COURSEOUTCOME:

The course provides insight on the role of financial services in the development of Capital Market and the economy.



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Post Graduate & Research Department of Commerce

II YEAR –

B.COM

SEMESTER IV

Core Paper XII - PRINCIPLES OF MARKETING

OBJECTIVE:

To study the marketing framework and its role in meeting the needs of customers

UNIT I

Introduction to Marketing – Meaning – Definition and Functions of Marketing – Evolution of Marketing concepts – Marketing Orientation – Innovations in Modern Marketing – Marketing Management – Definitions – Functions - Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels – Niche Marketing – Characteristics of Niche – Local Marketing – Green Marketing- Introduction to Consumer Behaviour – Need for study – Motives & Needs, Freud's Theory of Motivation – Maslow Theory of Motivation – Purchase Decision – Post Purchase Behaviour - Consumer buying decision process – Classification of Consumer for New Products

UNIT III

Marketing mix – Definition – 4 P's of Marketing Mix - Product – Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods – Criteria for a good Forecasting - Pricing – Objectives - Factors influencing Pricing – Kinds of Pricing – Resale price Maintenance

UNIT IV
Channels of Distribution (Levels) – Channel Members – Types – Channel of Distribution for consumer goods – Channels of Distribution for Industrial goods – Communication Mix – Communication process – Advertising – Media – Kinds of Advertising – Media – Sales promotion – Sales Force Promotion – Personal selling – Classification of Salesmanship

UNIT V

Competitive analysis and strategies – Balancing customer and competitor Orientations – Global Market Environment – Social Responsibility and Marketing Ethics, Citizen and Public action to regulate marketing – Recent Trends in Marketing – A Basic understanding of E-Marketing – E-Tailing – Consumerism – Market Research – MIS and Marketing Regulation

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 5 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

- Marketing Management by Rajan Saxena
- Marketing by William J Stanton
- Principles of Marketing by Philip Kotler
- Marketing Management by Still and Cundiff
- Marketing Management by Dr. K. Nirmala Prasad and Sherlaker.
- Marketing by Dr. J. Jayasankar, Margham Publications

COURSE OUTCOME:

The course orients the students on the Marketing framework and its role in meeting the needs of customers.



Post Graduate & Research Department of Commerce

I YEAR –
B.COM
SEMESTER IV

Allied Paper IV - BUSINESS STATISTICS & OPERATIONS

RESEARCH - II OBJECTIVE:

To gain insight on the relevance of statistics in various business operations

UNIT I

Time Series Analysis – Trend – Seasonal Variation – Cyclical variations

UNIT II

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index

UNIT III

Probability – Addition and Multiplication Theorem – Conditional probability – Baye’s Theorem (without proof) – Simple problems

UNIT IV

Assignment and Transportation Problems

UNIT V

Game Theory - Games with saddle – Dominance – Graphical Method

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 15 = 45)

RECOMMENDED TEXTS

- Business Statistics and O.R., Dr. S.P. Rajagopalan & Dr. R. Sattanathan, Tata McGraw Hill Publications
- Statistical Methods – S.P. Gupta, Sultan 2000.
- Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
- Statistics - Elhance
- Operations Research – Hira and Gupta, S.Chand.
- Operations Research – Handy and A. Taha, Macmillan Publishers.

COURSE OUTCOME:

The course provides insight on the relevance of statistics in the various business operations



Post Graduate & Research Department of Commerce
II YEAR – B.COM SEMESTER IV - ENVIRONMENTAL STUDIES

OBJECTIVE: To sensitize the issues threatening the environment and fostering a sense of responsibility to preserve its upkeep

UNIT I The Multidisciplinary nature of environmental studies: Definition, Scope and Importance, Need for public awareness

UNIT II Renewable and non-renewable resources, Natural resources and associated problems,

- **FORESTRESOURCES:** Uses and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- **WATERRESOURCES:** Uses and over-utilization of surface and groundwater, floods, drought, Conflicts over water, dams benefits and problems
- **MINERALRESOURCES:** Uses and exploitation, environmental effects of extracting and using mineral resources, Case Studies.
- **FOODRESOURCES:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies.
- **ENERGYRESOURCES:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- **LANDRESOURCES:** Land as a resource. Land degradation, man induces landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyle.

UNIT III Ecosystems- concept of ecosystem - structure and function of an ecosystem - producers, consumer and decomposers – energy flow in the ecosystem – **ecological succession – food chains, food webs and ecological pyramids** – introduction, types characteristic features, structure and function of the following ecosystem: **Forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystems** (ponds, streams, lakes, rivers oceans, estuaries)

UNIT IV Introduction: **Definition: genetic, species and ecosystem diversity** – Biogeographical classification of India – **Value of biodiversity:** consumptive use, productive use, social, ethical, aesthetic and option values - Biodiversity at global, national and local levels – India as a mega-diversity nation – Hotspots of biodiversity – Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife, Conflicts – Endangered and endemic species of India – Conservation of biodiversity: In situ and Ex situ conservation of biodiversity

UNIT V Environmental Pollution - Definition- causes, effects and control measures of:

- a) Air pollution b) Water pollution c) Soil pollution d) Marine pollution e) Noise pollution f) Thermal pollution g) Nuclear hazards.

Soil waste management: causes, effects and control and effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – pollution case studies – **Disaster management: floods, earthquakes, cyclones and landslides**

UNIT VI Social issues and the environment – from unsustainable to sustainable development

– urban problems related to energy – **Water conservation, rain water harvesting, watershed management** – resettlement and rehabilitation of people: its problems and concerns, case studies - **Environmental ethics:** Issues and possible solutions – **climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.** Case studies – wasteland reclamation – **consumerism and waste products – Environment protection Act**

Air (Prevention and control of pollution) Act – Water (Prevention and control of pollution) Act – Wildlife protection Act – Forest Conservation Act - Issues **involved in enforcement of environmental legislation – Public awareness.** **UNIT VII Human Population and the Environment – Population explosion – Family Welfare programme – Environment and human health – Human Rights - Value Education**

– HIV/AIDS – Women and child welfare – Role of information Technology in Environment and human health – case studies

UNIT VIII Field work- visit to a local area to document environmental assets – rivers /forest /grassland/hill/mountain – Visit to local polluted site – Urban/Rural/Industrial/Agricultural – Study of Common Plants, insects, birds – study of simple ecosystems – pond, river, hillslopes, etc. Classes should be conducted throughout the year

Examination will be conducted at the end of IV Semester Theory – 75 Marks Project – 25 Marks

- PART A – Answer any 10 out of 12 (10 x 2 = 20)
PART B – Answer any 5 out of 8 (5 x 7 = 35)
PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

- Basic Environmental Studies- Dr.G.Rajah, Environmental Studies-Dr.Radha
- Environmental Studies-R.C.Sharma&GurbirSangha

COURSE OUTCOME: The course provides awareness on the issues threatening the environment in fostering a sense of responsibility in its protection.



Post Graduate & Research Department of Commerce

II YEAR – B.COM

SEMESTER V

Core Paper XIII - COST ACCOUNTING

OBJECTIVE:

To provide an overview of the basic concepts of cost accounting and the tools used

UNIT I

Objectives of Cost accounting -

Differences between Cost and Management accounting, Cost and Financial accounting -

Objectives of Uniform costing - Advantages of Inter firm comparison - Cost control and

Cost reduction: Meaning, Importance and Distinction - Techniques of cost control -

Requirements for installation - Stages in installation - Problems in installation - Steps

to overcome difficulties - Cost Sheet - Tender & quotation

- Reconciliation of Cost & Financial

Statement. UNIT II

Labour - Essentials of a good wage system - Causes of labour turnover - Methods of

reducing labour turnover - Methods of calculating labour turnover - Separation method,

Replacement and flux method - different types of Bonus plan - Gantt's task and bonus

plan - Merricks multiple piece rate system.

UNIT III

Overheads - Meaning and Definition - Importance of overhead costs -

Classification of overhead costs - Codification of overheads - Departmentalisation of

overheads - Methods of apportionment of overheads -

Primary and Secondary apportionment - Under absorption and over absorption of overheads

- Production overheads - Administration overhead - Selling and Distribution overhead -

Research and Development expenses - Machine hour rate - Meaning, Importance

and computation

UNIT IV

Meaning of Process costing - Characteristic features - Types of industries using process costing

- Advantages of process costing - Disadvantages of process costing - Important aspect of

process costing - Process Losses - Process a/c involving two or three a/c's - Scrap value - Inter

process profits

UNIT IV

Contract Costing - Characteristic features of contracts and contract costing - system of

contract costing - recording of costs of a contract - recording of value and profit on

contracts

- profit/loss on contracts - Meaning of Notional profit - computing notional profit based on

different phases of completion - Meaning of escalation clause - Need and importance.

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

RECOMMENDED TEXTS

- Jain S.P. and Narang K.L. – Cost Accounting.
- Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
- T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting
- N.K. Prasad and V.K. Prasad – Cost Accounting.
- Saxena and Vashist – Cost Accounting.
- Hansen/Mowen – Cost Management Accounting and Control.

COURSE OUTCOME:

The course provides an overview of the basic concepts of cost accounting and the tools used.



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III YEAR – B.COM SEMESTER V

Core Paper XIV - PRINCIPLES OF FINANCIAL MANAGEMENT

OBJECTIVE: To sensitize the role of finance, being the core of any company and emphasize the importance of its management

UNIT I

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept. (Theory only)

UNIT II

Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period – Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR) – Risk Analysis

UNIT III

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)

UNIT IV

Dividend policies – Factors affecting dividend policies - Company Law provisions on dividend payment – Various Dividend Models (Walter's, Gordon's, M.M. Hypothesis. (Theory only)

UNIT V

Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 15 = 45)

RECOMMENDED TEXTS

- Financial Management - I.M.Pandey
- Financial Management – Prasanna Chandra
- Financial Management – S.N.Maheswari
- Financial Management – Y. Khan and Jain

COURSE OUTCOME:

The course magnifies the role of finance as the core of the any company and the importance of its management.



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B.COM III YEAR SEMESTER V

Core Paper XVI - PRACTICAL AUDITING

OBJECTIVE:

To gain insight on the various concepts and practices in auditing business accounts

UNIT I

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning, definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.

UNIT II

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger - Scrutinizing of ledgers - vouching of cash receipts and payments - Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation

UNIT III

Recent trends in Auditing -Forensic Audit–Meaning and Importance – Forensic Vs Financial Audit –Code of conduct and Ethics in Auditing -Audit on corporate Governance – Risk Based Audit- Meaning – International financial reporting standard (IFRS) – Meaning and its applicability in India – (IND -AS) Indian Accounting Standards (Basics only)

UNIT IV

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration-auditors lien–qualification and disqualification– Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation

UNIT V

Information Systems Audit (ISA)–meaning–Division of auditing in ISA environment– Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ISA system

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 5 = 25)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS

1. Practical Auditing – S. Vengadamani, Margham Publications.
2. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
3. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern Eco. edn.
4. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
5. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

COURSE OUTCOME:

The course gives insight on the concepts and the practices in auditing business accounts.



Post Graduate & Research Department of Commerce

III-YEAR-B.COM

SEMESTER V

Core Paper XVI - HUMAN RESOURCE MANAGEMENT

OBJECTIVE:

To examine the various HR practices and techniques adopted by Organizations

UNIT -I: Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Indian Perspective – Definition of HRM – Objectives – Qualities of Human Resource Manager

UNIT – II: Meaning – Characteristics – Objectives & Importance of Human Resource Planning – Factors Influencing HR Plan – measures of making HR Plan effective

– Steps involved in / or process of HR planning - Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test - Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful - Interview techniques in selection – Induction – Placement

UNIT–III: Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs

UNIT – IV: Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y Motivation (Maslow's and Two Factor Theory only) - Performance Appraisal – Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective – Laws relating to payment of wages – Essentials of a good system of wage payment – Compensation – Incentives – Monetary and Non- Monetary – Requirements of a sound incentive plan

UNIT – V: Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful carrier planning – Evaluation of carrier planning – Monitoring

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 7 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

REFERENCE BOOKS:

1. Aswathappa, Human Resource and Personnel Management.
2. C.B. Memoria, Personnel Management.
3. C.B. Gupta, Human Resource Management.
4. L.M. Prasad, Human Resource Management.
5. Decenzo/Robbins, Human Resource Management.
6. Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham
7. Dr.J.Jayasankar, Human Resource Management
8. Dr. K. Sundar and Arockia Samy, Human Resource Management, Vijay Nicole Publications, Chennai.

COURSE OUTCOME:

The course examines the various HR practices and techniques adopted by Organisations.



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Post Graduate & Research Department of Commerce

III YEAR – B.COM

SEMESTER V

Elective Paper I - INCOME TAX LAW AND PRACTICE –I

OBJECTIVE:

To provide sound knowledge of the important provisions of Income Tax and their application in solving problems in computation of income of an individual under various heads of income

UNIT I

Definitions – Income; Person; Assessment year; Previous year; Assesses; Residential Status – of individual, HUF, Firm & Company, scope of Total Income and Incidence of Tax; Exempted Incomes – Concept of GTI and Taxable Income

UNIT II

Salaries - Definition - Basis of charge - Types of allowances - HRA, CCA, DA, Educational allowances etc - Perquisites and their valuation - Rent free accommodation, Car facility, Medical facility, Educational facility etc - Provident Fund - Recognized Provident fund, Statutory Provident fund, PPF - Gratuity - Pension - Commuted, Un commuted - Leave Salary - Deduction from Salary Income

UNIT III

Income from House property - Basis of charge - Annual value - Gross Annual value, Net Annual value of let-out Property, Self-occupied Property - Amenities - deduction u/s 24 from House property Income.

UNIT IV

Capital Gains - Meaning of terms Capital Assets & Transfer - Transaction not regarded as transfer – Short-term and Long term Capital Gains - Cost of acquisition - Fair market value - Cost of Improvement - Indexing - Exempted Capital Gains - 54, 54B, 54D, 54EC, 54F - Computation Capital Gain

UNIT V

Income Tax Authorities - Power of Assessing officers, Powers of Central Board of Direct taxes - Role and Powers of Income Tax Commissioner

NOTE : IT IS APPLICABLE TO ENTREPRENEURSHIP ALSO

(DEFINITIONS – INCOME - PERSON - ASSESSMENT YEAR - PREVIOUS YEAR – ASSESSES - RESIDENTIAL STATUS OF INDIVIDUAL , HUF, FIRM & COMPANY , EXEMPTED INCOME - CONCEPT OF GTI AND TAXABLE INCOME.

INCOME TAX AUTHORITIES POWER OF ASSESSING OFFICERS, POWERS OF CENTRAL BOARD OF DIRECT TAXES – ROLE AND POWERS OF INCOME TAX COMMISSIONER)

PART A – Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)
PART B – Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 5 = 25)
PART C – Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 10 = 30)

RECOMMENDED TEXTS

- Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications
- Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
- Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
- Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

COURSE OUTCOME:

The course emphasises the provisions of Income Tax and its applications in Income Tax computation of an individual's income.



Post Graduate & Research Department of Commerce

III YEAR – B.COM

SEMESTER VI

Core Paper XVII - MANAGEMENT ACCOUNTING

OBJECTIVE: To provide an understanding of the application of accounting techniques in management

UNIT I

Management Accounting – Meaning, scope, importance and limitations
Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting- Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis - Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability, turnover

UNIT II

Funds flow and Cash flow statements including non-fund, non-cash adjustments - ASIII included

UNIT III

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Purchase, Production, Sales, Cash and Flexible Budgets

UNIT IV

Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety - Marginal Costing – Decision-making – Sales- Mix – Exploring New Markets – Make or Buy Decisions – Shut down or Continue

UNIT V

Standard costing and variance analysis – Material, Labour, Overheads and Sales Variance

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 5 = 25)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 10 = 30)

RECOMMENDED TEXTS

- Dr. Maheswari S.N. – Management Accounting.
- Chadwick – The Essence of Management Accounting
- Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting
- Sharma and Shashi K. Gupta – management Accounting
- T.S. Reddy & Dr. Y. Hari Prasad Reddy – Management Accounting.
- Hansen-Mowen – Cost management Accounting and Control.

COURSE OUTCOME:

The course gives insight into the application of accounting techniques in Management.



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III YEAR – B.COM

SEMESTER VI

CORE PAPER : XVIII ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE:

To facilitate in understanding the issues pertaining to procedures involved in setting up and running of business

UNIT – I

Entrepreneur – Meaning – Various Theories – Scope of Entrepreneurial Development – Characteristics of Entrepreneur – Differences between the related terms – Common Myths on Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Classification of Entrepreneurs
– The Role of Entrepreneurship in the Economic Development – Entrepreneurial scene in India

UNIT – II

Establishing an Enterprise – Creation of Business Ideas – Existing Companies – Products – Government Policies – Make in India – Start up India – Idea Generation Methods – Focus Groups – Brainstorming – Creative Problem Solving – Legal Consideration – Project Identification and Formulation – The Business Plan – The Marketing – Finance – Organisational Plan – Institutional Finance and Other Support Functions to Small Entrepreneurs (NSIC, SIDO, SSIB, SISI, DIC, TCO's and other Specialised Institutions)

UNIT – III

Selection of Types of Organisation – Factors influencing the choice of Organisation

– Launch and Early Management Decisions – Managing Initial Problems & Growth – Expansion and Diversification Strategies – Why go for Public Issue of Shares – Tackling Problem Areas – Succession to Business

UNIT – IV

Government Incentives, Subsidies and Policies – Need and Importance of various Subsidies to SSI units – Tax Concessions – Advantages and Disadvantages of Incentives and Subsidies – EOU and EPZ – Marketing Assistance – Raw Material

– Government Policies after July 1991 – MUDRA Banks – Objectives – Functions.

UNIT – V

Women Entrepreneurs – Concept – Growth – Problems of Women Entrepreneurs – Future of Women Entrepreneur – Rural entrepreneurship – Growth of Rural Industrialisation – Problems of Rural Industries – Developing Rural Entrepreneurship – Scope and Role of NGO's – Entrepreneurship in Family owned business – Government as Entrepreneur

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 5 = 25)

PART C – Answer any 3 out of 5 (3 x 10 = 30)

RECOMMENDED TEXTS

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand.
2. S.S Khanka, Entrepreneurial development, S. Chand and co., New Delhi.
3. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan and Sons, New Delhi.
4. P. Saravanavel, Entrepreneurial Development – Ess Pee Kay publishing House.
5. Jaswer Singh Saini, entrepreneurship Development, deep and deep publications, New Delhi.
6. Jayashree Suresh, Entrepreneurial Development – Margham publications, Chennai.

COURSE OUTCOME:

The course emphasises the procedural issues in the setting up and running of Business



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III YEAR – B.COM

SEMESTER VI

INDUSTRIAL LAW

OBJECTIVE:

To familiarize on the various Acts applicable to Industries

UNIT 1:

The Factories Act 1948: Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, **Inspecting Staff-** powers of inspecting staff, certifying surgeons, appointment and duties. **Provisions of Health and Safety, welfare,** working hours of adults, women and young person wages, Holidays. Employment of women and young person.

UNIT 2:

Trade Union Act 1926: Definition, registration of trade union, cancellation, **Re-registration of union. Rights and liabilities of trade union.** Funds for political purpose, General funds, Immunity from civil and criminal liability.

The Minimum Wages Act 1948: The Minimum Wages Act 1948- Interpretation- **minimum wages-** Procedure for fixing wages- committee and advisory boards- **wages in kind-** payment of Minimum Wages.

UNIT 3

The Industrial Disputes Act 1947: Definition- objectives- Authorities under the Act- Duties- **strike-** definition- Types- public utility service- non- public utility service- provisions- **Lock-out-** Definition- Provision **Lay-off and Retrenchment-** Difference between: Lockout / layout, Lockout / Retrenchment, Lockout / closure.

UNIT 4

The workmen's Compensation Act 1923: Nature and Scope- definition- **Rules regarding workmen's compensation-** Meaning of accident- **Amt. of compensation: permanent, partial and temporary disablement.**

UNIT 5

Employee's Provident Fund Act 1952- Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF.

Employee's State Insurance Act 1948:

Meaning- Purpose- **Contribution-** Powers and Functions- Benefits- **Disputes and Claims.**

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 5 = 25)

PART C – Answer any 3 out of 5 (3 x 10 = 30)



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Post Graduate & Research Department of Commerce

III YEAR – B.COM

SEMESTER VI

RECOMMENDED TEXTS

1. Mercantile Law : N. D. Kapoor
2. Mercantile law : M.C. Shukla
3. Hand book of Mercantile Law: E. Venkatesan
4. Labour legislation in India : R. N. Bose
5. Elements of Mercantile Law including Company Law and Industrial Law –
N.D.Kapoor

COURSE OUTCOME:

The course provides an exposure to the various Acts applicable



Elective Paper II - INCOME TAX LAW AND PRACTICE – II

OBJECTIVE:

To provide sound knowledge of the important provisions of the Income Tax and their application in solving problems in computation of income

UNIT I

Income from business/Profession - Expenses specifically allowed and inadmissible expenses - Provision relating to Depreciation - Block of assets - Deemed Profits & Undisclosed Income - Compulsory maintenance of books of accounts - Professionals – Chartered Accountants, Doctors, Engineers, Advocates

- Computation of Income

UNIT II

Income from other sources - General income - Specified income - Computation of income from other sources - Grossing up - Deductions u/s 57 in computation of income from other sources

UNIT III

Set off - Carry forward of losses – inter source adjustment and inter head adjustment - Clubbing of Income

UNIT IV

Deductions from Gross total income u/s 80C to 80U (chapter VIA) -

Assessment of individuals - Tax rates

UNIT V

Assessment procedure - Self assessment - Best judgement assessment - Income escaping assessment – Tax Deducted at Source (TDS) and its basic provisions – Concept of E- Returns - PAN - Meaning and its uses (Only Theory)

PART A – Answer any 10 out of 12	(6 Theories, 6 Problems)	(10 x 2 = 20)
PART B – Answer any 5 out of 8	(3 Theory, 5 Problems)	(5 x 7 = 35)
PART C – Answer any 3 out of 5	(1 Theory, 4 Problems)	(3 x 15 = 45)

RECOMMENDED TEXTS

- Students Guide to Income Tax – Dr. Vinod K. Singhania, Taxman Publications Pvt. Ltd.
- Income Tax Law & Accounts, Dr. Mehrotra & Goyal Sahitya Bhavan Publications.
- Income Tax Law & Practice V.P. Gaur & D.B. Narang Kalyani Publishers.
- Income Tax Theory, Law & Practice – T.S. Reddy and Y Hariprasad Reddy Margham Publications.

COURSE OUTCOME:

The course provides insight into the important provisions of Income Tax and its application in computing income.



Post Graduate & Research Department of Commerce

III YEAR – B.COM SEMESTER VI

Elective Paper III INDIRECT TAXES

OBJECTIVE: To provide basic knowledge of the important provisions pertaining to Indirect Taxes

UNIT I

Basics:

Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes.

UNIT II

Factors for Levy of Customs Duty:

First Principles of valuation- Procedure for assessment and payment of Customs Duty- Types of Customs duty- Warehousing- Drawbacks.

UNIT III

An overview of Goods & Service Tax (GST):

Introduction of Goods and Service tax in India – Constitutional amendment under Pre- Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax : Concepts , Meaning , Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not subsumed in GST – Rates of GST in India.

UNIT IV

CGST ACT 2017

Supply- Meaning- Classification- Time of Supply- Valuation- Registration- Voluntary – Compulsory- Input Tax Credit- Eligibility- Reversal- Reverse charge Mechanism- E-Way Bill Returns.

UNIT V

IGST ACT

Export and Import of goods and services- Inter State vs Intra state supply- Place of supply; Role of GSTN in implementation of GST- Anti Profiteering rules- Doctrine of Unjust Enrichment- Challenges in implementation of GST.

PART A – Answer any 10 out of 12 (10 x 2 = 20)

PART B – Answer any 5 out of 8 (5 x 5 = 35)

PART C – Answer any 3 out of 5 (3 x 15 = 45)

RECOMMENDED TEXTS:

- Customs Act, 1962
- Goods and Services Tax (GST) by Dr. H.C. Mehrotra & Prof. V.P. Agarwal (2018 Edition), Sahitya Bhawan Publications, Agra

COURSE OUTCOME:

The course provides basic knowledge of the important provisions under the GST.



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Post Graduate & Research Department of Commerce

Courses Handled by the Department to other Departments as Allied Subjects

BSc. (Mathematics)



Post Graduate & Research Department of Commerce

B.Sc (Mathematics) – I SEMESTER

Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits : 05
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the Meaning of various terminologies used in accounting. Explain accounting concepts and conventions Distinguish Book-Keeping from Accounting Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance Prepare single, double and triple column cash book 	K1
CO2	<ul style="list-style-type: none"> Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K2
CO3	<ul style="list-style-type: none"> Identify, classify and rectify various errors in the process of recording business transactions. 	K2&K3
CO4	<ul style="list-style-type: none"> Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K4
CO5	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K3
CO6	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K3&K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2



Post Graduate & Research Department of Commerce

3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3 , CO5
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4 , CO5
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5 CO6

TEXT BOOKS:

1. R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan(2017) , Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy&A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
5. Jain & Narang (2017), Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting – Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa(2019), Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%

CIE– Continuous Internal Evaluation (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

B.Sc (Mathematics) – II SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits : 05
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1& K3
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting 	K2& K3
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget 	K3&K4
CO4	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages 	
CO5	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point 	K4&K5
CO6	<ul style="list-style-type: none"> Analyse the financial statements by using the tool of ratio analysis and interpret the ratios 	K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial	12	CO3, CO5



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	statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)		
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4, CO5
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios— Liquidity – Profitability –Turnover	12	CO5 CO6

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai,2002.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition. 2013
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi. 2012
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi. 2012

REFERENCE BOOKS:

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education,2002.
2. Kaplan, Advanced ManagementAccounting,3rdEd.PearsonEducation,NewDelhi,2002
3. Polimeni,et.at.CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill,1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency,1991.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom’s Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%

CIA– Continuous Internal Assessment (40 Marks)

Bloom’s Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



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Post Graduate & Research Department of Commerce

Courses Handled by the Department to other Departments as Allied Subjects

BCA



Post Graduate & Research Department of Commerce

BCA – III SEMESTER

Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits : 05
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Define the Meaning of various terminologies used in accounting. Explain accounting concepts and conventions Distinguish Book-Keeping from Accounting Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance Prepare single, double and triple column cash book 	K1
CO2	<ul style="list-style-type: none"> Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K2
CO3	<ul style="list-style-type: none"> Identify, classify and rectify various errors in the process of recording business transactions. 	K2&K3
CO4	<ul style="list-style-type: none"> Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K4
CO5	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K3
CO6	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K3&K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2



Post Graduate & Research Department of Commerce

3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3, CO5
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4, CO5
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5 CO6

TEXT BOOKS:

1. R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan(2017) , Financial Accounting, Scitech Publications, Chennai
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4. P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
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1. Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
2. S.ParthasarathyandA.Jaffarulla, Financial Accounting – Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa(2019), Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%

CIE– Continuous Internal Evaluation (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

BCA – IV SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits : 05
L:T:P:S : 4:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1& K3
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting 	K2& K3
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget 	K3&K4
CO4	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages 	
CO5	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point 	K4&K5
CO6	<ul style="list-style-type: none"> Analyse the financial statements by using the tool of ratio analysis and interpret the ratios 	K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
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3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial	12	CO3, CO5



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	statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)		
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4, CO5
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5 CO6

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1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai,2002.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition. 2013
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi. 2012
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi. 2012

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1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education,2002.
2. Kaplan,Advanced ManagementAccounting,3rdEd.PearsonEducation,NewDelhi,2002
3. Polimeni,et.at.CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill,1991.
4. Choudhary Anu Prasad Roy &Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency,1991.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

Weightage based on Bloom’s Taxonomy (for End Semester Examinations – ESE)

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%

CIE– Continuous Internal Evaluation (40 Marks)

Bloom’s Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				