

BHARATHI WOMEN'S COLLEGE
(AUTONOMOUS)
CHENNAI 600108



BACHELOR OF COMMERCE
B.COM.
NEW SYLLABUS
SEMESTER PATTERN WITH
CHOICE BASED CREDIT SYSTEM
(Effective from the Academic Year 2019-20)

2019-2020

B,COM FIRST YEAR SEMESTER – I

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A. =75 + I.A.= 25)	CREDITS
Part – I	Foundation Course I	19LAA	Tamil / Hindi / Telugu I	6	3	100	3
Part – II	Foundation Course I	19GEA	English – I	4	3	100	3
Part –III	Major I	19CSA	Financial Accounting	5	3	100	4
"	Major II	19CSB	Forms of Business Organisation	5	3	100	4
"	Allied I	19ALP	Indian Economic Development	5	3	100	4
Part –IV	SBEI	19SZ1	English for Communication	2	3	100	2
"	EVS	19EVS	Environment Studies	3	3	100	2
	7 papers			30			22

B,COM FIRST YEAR SEMESTER – II

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A. =75 + I.A.= 25)	CREDITS
Part I	Foundation Course II	19LAB	Tamil / Hindi / Telugu-II	6	3	100	3
Part II	Foundation Course II	19GEB	English – II	4	3	100	3
Part III	Major III	19CSC	Advanced Financial Accounting	5	3	100	4
"	Major IV	19CSD	Principles of Management	5	3	100	4
"	Allied II	19ALQ	Business Economics	5	3	100	4
Part IV	SBEII	19SZ2	English for Communication -II	2	3	100	2
"	VBE	19VBE	Value Based Education	3	3	100	3
	7 papers			30			23

B.COM SECOND YEAR SEMESTER – III

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A = 75 + I.A =25)	CREDITS
Part – III	Major V	19CSE	Company Accounts I	6	3	100	5
"	Major VI	19CSF	Business Law	5	3	100	4
"	MajorVII	19CSG	Practical Auditing	5	3	100	4
	MajorVIII	19CSH	Business Communication	5	3	100	4
"	Allied III	19ASA	Business Statistics & Operations Research – I	5	3	100	4
Part – IV	SBEIII	19SZ3	Computing Skills-Basic	2	3	100	2
"	NME I	19NS1	Concept of Self-help Group	2	3	100	2
	7 papers			30			25

B.COM SECOND YEAR SEMESTER – IV

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A = 75 + I.A =25)	CREDITS
Part – III	MajorIX	19CSJ	Company Accounts -II	6	3	100	5
"	Major X	19CSK	Company Law	5	3	100	4
"	MajorXI	19CSL	Practical Banking	5	3	100	4
	MajorXII	19CSM	Financial Management	5	3	100	4
"	Allied IV	19ASB	Business Statistics & Operations Research – II	5	3	100	4
Part – IV	SBEIV	19SZ4	Personality Development	2	3	100	2
"	NMEII	19NS2	Consumer Rights and Protection	2	3	100	2
	EXTN						3
	7 papers			30			9

B.COM THIRD YEAR SEMESTER – V

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A = 75 + I.A =25)	CREDITS
Part – III	Major XIII	19CSN	Cost Accounting	6	3	100	5
"	Major XIV	19CSP	Management Accounting	6	3	100	5
"	Major XV	19CSQ	Business Taxation	6	3	100	5
"	Major XVI	19CSR	Financial Services	6	3	100	5
"	Elective I Any ONE	19ESA	Income Tax – I	6	3	100	5
		19ESB	Logistics and Service Marketing				
		19ESC	Entrepreneurship and Opportunity Analysis				
	5 papers			30			25

B.COM THIRD YEAR SEMESTER – VI

PART NO.	PAPER NO.	SUBJECT CODE	TITLE OF THE PAPER	TEACHING HOURS PER WEEK	EXAM DURATION HOURS	MAX. MARKS (C.A = 75 + I.A =25)	CREDITS
Part – III	Major XVII	19CSS	Costing Methods	6	3	100	5
"	Major XVIII	19CST	Accounting for Decision Making	6	3	100	5
"	Major XIX	19CSU	Human Resource Management	6	3	100	5
"	Elective 2 Any ONE	19ESD	Income Tax - II	6	3	100	5
		19ESE	Business Environment				
		19ESF	International Trade Promotions				
"	Elective 3 Any ONE	19ESG	Principles of Marketing	6	3	100	5
		19ESH	Management of Multinational Corporations				
		19ESJ	Global Marketing Environment				
	5 papers			30			25

Total Number of papers 38 Total credits 148

Course Objectives:

- ❖ To provide knowledge on the basic financial accounting concepts and principles.
- ❖ To prepare the students to reconcile the cash book and the bank pass book of a company.
- ❖ To familiarize the students with the concept and methods of depreciation.
- ❖ To teach the students the method of computation of fire insurance claims to be lodged for loss of stock.
- ❖ To make the students understand the nature of hire purchase transactions and its methods of accounting.

UNIT – I

Introduction: Meaning and scope of Financial Accounting – Basic Accounting concepts and conventions –Objectives of Accounting – Advantages and Limitations of Accounting- Accounting transactions- Double entry Book keeping – Journal, Ledger and Preparation of Trial balance.

UNIT – II

Bank Reconciliation Statement: - Need, Meaning-Causes for differences between Cash Book and Pass Book –Performa of Bank Reconciliation Statement-reconciliation from favourable and overdrawn cash book balance- reconciliation from favourable and overdrawn pass book balance- (without cash book adjustment)

UNIT – III

Depreciation: Depreciation Accounting – Meaning and Definition –Causes for depreciation-Need for providing depreciation – Methods of providing depreciation –Fixed percentage on original cost method – Diminishing Balance method – Change in method of depreciation – (excluding with retrospective effect)

UNIT – IV

Fire Insurance: Fire Insurance claims - Need for Fire insurance – Computation of claim to be lodged for loss of stock (Excluding Abnormal items) Average clause – Claim for loss of profit – Computation of claim for loss of profits

UNIT– V

Hire purchase and Instalment purchase system: Hire purchase and Instalment purchase system – Meaning, Definition– Distinction between Instalment and Hire Purchase –Accounting treatment for hire purchase system-calculation of Interest – Default and Repossession – Complete repossession –partial repossession- Accounting treatment under instalment system

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course outcome:

After the completion of this course, the students will be able to

- ❖ Gain knowledge on the accounting concepts and principles for recording the financial transactions and preparation of financial statements.
- ❖ Analyze the cash book and pass book of the company to prepare a Bank Reconciliation Statement.
- ❖ Be familiar with the methods of charging depreciation on fixed assets which has a significant effect on the Profit and loss Account and Balance Sheet of a company.
- ❖ Know the importance of taking fire insurance policy by the business firms and the method of computation of fire insurance claims.
- ❖ Understand the nature of hire purchase transactions and accounting practices followed by hire purchase companies.

Text Books:

1. S.P.Jain & Narang, “Advanced Accounting”, Kalyani Publishers, New Delhi, Volume – I, 18th Revised Edition, 2014
2. T.S.Reddy and A.Murthy, “Financial Accounting”, Margham publications, Chennai -17, 7th revised Edition 2015.
3. R.L.Gupta and Radhasamy, “Advanced Accounting S.Chand & Company Ltd.,” New delhi, edition 2013.

Reference Books:

1. Dr.M.A.Arulanandam & Dr.K.S.Raman, “Advanced Accountancy” Himalaya Publications, NewDelhi, 1st edition 2015.
2. M.C.Shukla, T.S.Grewal & S.C.Gupta, “Advanced Accounts”, Sultan & Chand publications, NewDelhi 2013.
3. P.L.Nagarajan N.Vinayagam, Mani .L.P “Principles of Accountancy”, S.Chand & Company ltd., New Delhi -2013.
4. T.S.Grewal. “Introduction to Acvcountancy”, S.Chand & Company ltd., New Delhi -2014.
5. P.I.Tulsian – Advanced Accountancy – Tata MC.Graw Hill Companies.

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B.COM (General)

CORE PAPER II FORMS OF BUSINESS ORGANISATION

(For the students admitted from the academic year 2019-20)

Hours per week :5

Semester I

Credits : 4

Subject Code:19CSB

Course Objectives:

- ❖ To learn the concept of different forms of business organisation
- ❖ To analyse the merits and limitations of various forms of organization

UNIT-I

Forms of Business Organisation- Sole proprietorship – Partnership – Private and Public Limited Company – Co-operative Societies.

UNIT-II

Sole proprietorship – Formation – Features – Merits and Demerits.

UNIT-III

Partnership firm – Features – Merits and Demerits – Partnership deed and its contents – Rights and duties of Partners.

UNIT-IV

Company – Formation of a Company – Features – Merits and Demerits – Incorporation – Private and Public Limited Companies - Prospectus.

UNIT-V

Co-operative society – Features – Merits and Demerits — Norms for Membership under Tamilnadu Co-operative Societies Act

Course outcome:

- ❖ Will be familiar with the different forms of business organisation
- ❖ Will be able to analyse the merits and limitations of various forms of organization

REFERENCE BOOKS:

- ❖ Y.K.Bhushan - Business Organisation & Management, Sultan Chand & Sons 2012.
- ❖ C.B.Gupta - Business Organisation & Management, Mayur Paperbacks 2011.
- ❖ S.A.Sherlekar - Modern Business Organisation and Management- A System Approach, Himalaya,2010
- ❖ C.D.Bajaj & G.Prasad – Business Organisation.

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B.COM (General)

ALLIED PAPER I INDIAN ECONOMIC DEVELOPMENT

(For the students admitted from the academic year 2019-20)

Hours per week 5

Semester I

Credits : 4

Subject Code:19ALP

Course Objectives

- ❖ To offer knowledge on the role of economic growth in the economic development of our country.
- ❖ To study the issues and challenges in the implementation of new Agricultural Strategy in India.
- ❖ To discuss the achievements and failures of the latest three five-year plans.
- ❖ To learn the features of new industrial policy of India.
- ❖ To make the students understand the economic consequences of Demonetization in India.

UNIT – I-

Economic Growth and Economic Development – Meaning-Features of Economic Development- Indicators of Economic Development- India as a Developing Economy – Determinants of Growth – Economic and Non – economic factors.

UNIT – II

Indian Agriculture – Role of Agricultural sector in Indian Economy – Productivity in Indian Agriculture – Issues and Challenges – New Agricultural strategy – Green Revolution.

UNIT – III

Planning in India – Meaning, Nature and characteristics- Importance of Planning- Strategy of Indian Planning –Resources for financing plan- Five year plans Achievements and failures of latest three five year plans

UNIT – IV

Industry – Its importance and role in economic development – Role of Small Scale Industries – Sickness in SSI. Industrial policy: Features- defects in the policy- new industrial policy

UNIT – V

Demonetization-Introduction-Meaning –Need for Demonetization-Positive and Negative side of Demonetization-Economic consequences of Demonetization in India-Impact of Demonetization in various sectors

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Acquire knowledge on the role of economic growth in the economic development of our country.
- ❖ Understand the issues and challenges in the implementation of new Agricultural Strategy in India.
- ❖ Analyze the achievements and failures of the latest three five-year plans in India.
- ❖ Familiarize with the features of new industrial policy of India.
- ❖ Know the need for demonetization and its economic consequences in India.

REFERENCE BOOKS:

1. Indian Economy by I.C.Dingra
2. Five Year Plans by Government of India Publications
3. Indian Economy by Dewell & Singh

Course Objectives:

- ❖ To teach the allocation of total expenses to departments for preparing Departmental accounting.
- ❖ To provide knowledge on the books of accounts of businesses functioning with various branches.
- ❖ To teach the students the various adjustments to be made in the books of partnership firm at the time of admitting a new partner.
- ❖ To discuss the modes of settlement to the retiring partner and its impact on the books of accounts.
- ❖ To explain the concept of dissolution of the firm and the accounting practices followed at the time of insolvency and death of a partner.

UNIT – I

Departmental Accounting: Departmental Accounts – Meaning – Basis for allocation of expenses – Inter departmental transfer at Invoice price/Selling price - Stock reserve

UNIT – II

Branch Accounting: – Branch Accounts – Meaning – Types – Dependent Branches

– Debtors System – Stock and debtors System- (Independent branches and Foreign branches excluded)

UNIT – III

Partnership Accounting – Admission : Calculation of New profit sharing ratio – Sacrificing ratio-Valuation of goodwill (Simple profit method only) – Treatment of good will (goodwill brought in kind excluded) –Application of AS10-Adjustment for revaluation of Assets and Liabilities(excluding Memorandum Revaluation Account)-Adjustment of reserves and other accumulated profit and loss-Adjustment for capital-Preparation of new balance sheet after the admission of new partner.

UNIT – IV

Partnership Accounting – Retirement and Death: Retirement of a partner – Treatment of goodwill – Revaluation of Assets & Liabilities (excluding Memorandum Revaluation Account)- Gaining ratio – Settlement to retiring partner (Sale of share by retiring partner excluded)- Death of a partner-Calculation of deceased partners share of profit-(Joint life policy excluded)

UNIT – V

Partnership Accounting – Dissolution and Insolvency: Dissolution of partner – Methods of dissolution – Insolvency of a partner rule in Garner Vs Murray – Insolvency of all partners – Preparation of accounts (excluding piecemeal distribution).

Course Outcome:

After the completion of this course the students will be able to

- ❖ Gain knowledge on the of allocation of departmental expenses and preparation of Departmental Accounting.
- ❖ Prepare Branch Accounts.
- ❖ Be familiar with the preparation of partnership accounts at the time of admitting a new partner.
- ❖ Have a thorough understanding on the modes of settlement to the retiring partner and its impact on the books of the partnership firm.
- ❖ Know the accounting practices followed by the partnership firm at the time of insolvency or death of a partner.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Text Books:

1. S.P.Jain & Narang, “Advanced Accounting”, Kalyani Publishers, New Delhi, Volume – I, 18th Revised Edition,
2. T.S.Reddy and A.Murthy, “Financial Accounting”, Margham publications, Chennai -17, 7th revised Edition 2015.
3. R.L.Gupta and Radhasamy, “Advanced Accounting S.Chand & Company Ltd.,” New delhi, edition 2013.

Reference Books:

1. Dr.M.A.Arulanandam & Dr.K.S.Raman, “Advanced Accountancy” Himalaya Publications, NewDelhi, 1st edition 2015.
2. M.C.Shukla, T.S.Grewal & S.C.Gupta, “Advanced Accounts”, Sultan & Chand publications, NewDelhi 2013.
3. P.L.Nagarajan N.Vinayagam, Mani .L.P “Principles of Accountancy”, S.Chand & Company ltd., New Delhi -2013.
4. T.S.Grewal. “Introduction to Acvcountancy”, S.Chand & Company ltd., New Delhi -2014.
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B.COM (General)

CORE PAPER IV PRINCIPLES OF MANAGEMENT

(For the students admitted from the academic year 2019-20)

Hours per week:5

Semester II

Credits : 4

Subject Code:19CSD

Course Objectives:

- ❖ To learn the basics of Business management.
- ❖ To enable the students to learn the evolution of Management.
- ❖ To study the functions and principles of management.
- ❖ To provide the students with an understanding of the role and importance of a Leader.

UNIT - I

Introduction and Evolution of Management thoughts and approaches: Management: Meaning – definitions – Nature and scope – Levels of management – Managerial roles, responsibilities and skills – Evolution of management thoughts –Fayol -Taylor – Functions of management

UNIT - II

Planning: Nature, purpose and functions – importance and elements of planning – Types of plan – Steps in planning

UNIT – III

Organising: Nature and purpose – Formal and informal organisation –Organisation structure – types – Line and staff authority – Departmentalization – Delegation of authority – Centralization and Decentralization

UNIT - IV

Directing and Leadership: Directing – Principles of Direction— Leadership –Importance-Types of Leadership

UNIT - V

Controlling: Definition of Control – Characteristics of control – Importance of control – Stages in control process – control techniques

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Know about the principles of Management and its application in an organisation.
- ❖ Gain a thorough understanding of the evolution of Management Thought and its pioneers
- ❖ They will know the importance of planning and organising
- ❖ They will learn the various aspects of Leadership and Control to be exercised by a manager

Text Books:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership perspective, McGraw Hill Education.
2. Stephen P.Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential concepts and applications, Pearson Education.
3. Shashi K.Gupta, Principles of Management, Kalyani publishers.

Reference Books:

1. George Terry, Principles of Management, Richard D.Irwin.
2. Newman, Summer and Gilbert, management, PHI.
3. James H.Donnelly, Fundamentals of Management, Pearson Education.
4. B.P.Singh and A.K.Singh, Essentials of management, Excel books.
5. Griffffin, Management principles and applications, Cengage learning.
6. Robert Kreitner, Management theory and application, Cengage learning.
7. TN Chhabra, Management concepts and practice, Dhanpat Rai & Co.(Pvt.ltd.), New Delhi.
8. Peter F Drucker, Practice of Management, mercury books, London.
9. Singla, R.K., Theory of Management, V.K.Publications.

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B.COM (General)

ALLIED PAPER II BUSINESS ECONOMICS

(For the students admitted from the academic year 2019-20)

Hours per week :5

Semester II

Credits : 4

Subject Code:19ALQ

Course objectives:

- ❖ To teach the concept of Business economics and its role in decision making process.
- ❖ To make the students understand the law of utility analysis and exceptions to the law.
- ❖ To provide knowledge on the concept of demand analysis and determinants of demand.
- ❖ To discuss the term law of supply and supply determinants.
- ❖ To explain the method of price determination in different market structures.

UNIT-I

Business Economics: Definitions, scope and its role in Business Decisions –Economic Systems - Theories of Economics- Incremental concept - Time Perspective – Discounting Principle – Opportunity Cost – Equi marginal Principle – Importance of Micro and Macro Economics – Limitations of Micro and Macro Economics.

UNIT – II

Utility Analysis: Law of Diminishing Marginal Utility – Exceptions – Consumer's Equilibrium – Law of Equi-Marginal Utility – Importance – Limitations.

UNIT-III

Demand and its Determinants: Demand Function – Determinants of Demand – Demand Elasticity, Degrees and Methods – Price, Income and Cross Elasticity – Use of Elasticity for Analyzing demand.

UNIT – IV

Supply: Supply and Elasticity of Supply – Meaning – Law of Supply – Supply Curve – Determinants of Supply – Elasticity of Supply and its Measurements – Types of Supply Curves.

UNIT – V

Market Structure and Pricing: Pricing under Perfect Competition – Pricing under Monopoly – Pricing under Monopolistic Competition.

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Gain knowledge on the concept of Business economics and its role in decision making process.
- ❖ Understand the law of utility analysis and its exceptions.
- ❖ Acquire knowledge on the concept of demand analysis and determinants of demand.
- ❖ Understand the law of supply and determinants of supply.
- ❖ Be familiarized with the method of price determination in different market structures.

BOOKS FOR REFERENCE:

1. Modern Economic Theory by Dewett K.K
2. Managerial Economics by Chopra O.P
3. Principles of Economics by Jhingan M.L
4. Business Economics By Dr. S. Sankaran

Course Objectives:

- ❖ To impart knowledge on the issue of shares by companies and to understand the accounting entries for the issue, forfeiture and reissue of shares.
- ❖ To enable the students to understand the accounting procedure for amalgamation, absorption and external reconstruction.
- ❖ To develop skills in the preparation of accounting statements for companies according to the recent accounting standards.
- ❖ To develop knowledge on underwriting of shares and debentures and to arrive at the liability of underwriters.
- ❖ To develop skills to make accounting adjustments for internal reconstruction and to prepare a fresh Balance sheet.

UNIT – I

Issue of shares- Issue of shares- Under subscription and over subscription-Issue of shares at Par, at Premium –Forfeiture of shares - (including problems on Pro-rata allotment and forfeiture of shares)

UNIT – II

Final Accounts - Preparation of Final Accounts of Companies -Statement of Profit and Loss Account, Balance Sheet (Excluding Managerial Remuneration)

UNIT – III

Under Writing of Shares and Debenture – Definition and meaning – Purpose and importance of underwriting – Underwriting commission – Types of underwriting – Marked, unmarked and Firm underwriting – Determining the liability of underwriters – Complete underwriting – Partial underwriting – firm underwriting.

UNIT – IV

Amalgamation, Absorption and External Reconstruction of a company – Meaning, Purchase consideration (By the nature of purchase only) Books of Transfer Company – Books of Transferee Company (Excluding Intercompany owings)

UNIT – V

Alteration of Share capital and Internal Reconstruction – Accounting entries – Procedure for reducing share capital – Capital reduction account – Utilization of capital reduction account.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Acquire knowledge on accounting entries for issue, forfeiture and reissue of shares in a company.
- ❖ Draw Final Account Statements for companies as per the current accounting standards.
- ❖ Understand the accounting procedure for amalgamation, absorption and external reconstruction.
- ❖ Gain knowledge on calculation of underwriter's commission and their liabilities.
- ❖ Draw accounting entries for alteration of share capital and internal reconstruction.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Text Books:

1. T.S. Reddy & A. Murthy, 2015 – Corporate Accounting, Revised Edition, Margham publications, Chennai.
2. Pillai.R.S.N.Bagavathi and Uma.S – Fundamentals of Advanced Accounting, 3rd revised edition 2014, S.Chand & Company Pvt.Ltd., New Delhi.

Reference Books:

1. Arulanandam M.A nad Raman K.S, 2009 – Advanced Accounting, 6th edition, Himalaya Publishing house, Mumbai.
2. Gupta R.L and Radhasamy 2009, Advanced Accountancy, 13th Revised edition, Sultan Chand & Sons, NewDelhi.
3. Jain S.P and Narang K.L, 2014 - Advanced Accountancy, 20th edition, Kalyani publishers, Ludhiana.
4. Pillai.R.S.N.Bagavathi, 2012 - Advanced Accountancy, 5th edition, S.Chand & Company Pvt.Ltd., New Delhi.
5. Rajasekaran V. and Lalitha R. 2011, Advanced accounts, 1st edition, Pearson, NewDelhi.

Course Objectives:

- ❖ To highlight the provisions of law relating to General Contract Act.
- ❖ To gain a thorough knowledge of the types of contracts and formation of a contract
- ❖ To enable the students to understand the legal remedies available in the law relating to business and people.
- ❖ Gain knowledge of the Contract of Sale and the rights and obligations of the seller and buyer.

UNIT – I

INDIAN CONTRACT ACT, 1872:

Introduction - Nature and Definition of Contract, Formation of Contract, Essential Elements of Valid Contract, Classification of Contract - Valid Contract - Void Contract - Voidable Contract - Unenforceable Contract - Illegal Contract - Express Contract - Quasi Contract - Unilateral Contract - Bilateral Contract - Executed Contract - Executory Contract - Contingent Contract.

UNIT – II

Offer – Legal rules of offer – Types of offer- Definite offer - Cross offer - Counter offer, Standing offer, Acceptance – Legal rules of acceptance, Consideration – Definition - Legal rules of consideration- Need for consideration, Capacity – Meaning – Persons not competent to contract– Minors - Persons of unsound mind, Persons disqualified by law.

UNIT – III

Free Consent – Definition - Consensus ad idem- Coercion - Undue Influence–Misrepresentation- Fraud- Mistake- Mistake of law and Mistake of fact, Legality of Object and Consideration – Legal rules- Agreements Opposed to Public Policy – Void Agreements – Void Contracts– Quasi Contract- Meaning – Kinds of Quasi Contracts.

UNIT – IV

Performance of Contract- Offer to perform- Contracts which need not be performed – Contract to be performed by whom – Discharge of contract – Meaning - Discharge by Performance, Agreement or Consent, Impossibility by performance, Lapse of time, Operation of law, Breach of contract - Remedies for Breach of Contract- Meaning - Types of Remedies - Rescission, Damages, Quantum Meruit, Specific Performance, Suit for Injunction

UNIT – V

Sale of Goods – Formation of Contract of Sale – Sale and Agreement to Sell – Distinction, Classification of goods – Existing goods - Future goods - Contingent goods, Conditions and Warranties – Express and Implied – Caveat Emptor – Unpaid seller - Rights of an Unpaid Seller.

Course Outcome:

- ❖ A student will learn the important concepts and provisions of Indian Contract Act
- ❖ Gain a thorough knowledge of the types, formation, performance and breach of a contract.
- ❖ Understand the legal remedies available under the law to the affected parties
- ❖ Gain knowledge of the Sale of Goods Act

REFERENCE BOOKS:

1. N.D.Kapoor - Business Laws.
2. S.Kathiresan & Dr.V.Radha - Business Laws
3. Gogna - Business Laws.

Course Objectives:

- ❖ To gain knowledge on the concept, purpose and types of Auditing.
- ❖ To gain knowledge on the planning and preparation needed prior to audit of any organization
- ❖ To know the importance and limitations of Internal Check and Internal Control
- ❖ To educate the students on the procedure and techniques of Auditing

UNIT – I

Auditing – Meaning, Definition, Objectives – Primary objectives – Secondary objectives – Detection and prevention of errors- Detection and prevention of frauds, Scope of an Audit, Qualities of an Auditor, Classification of Audit – Private audit - Statutory audit - Internal audit – Continuous audit – Annual periodical audit – Interim audit – Balance sheet audit - Special audit – Cost audit - Social audit.

UNIT – II

Audit Programme – Meaning , Definition, Purpose – Advantages and disadvantages - Audit Note Book – Meaning – Importance – Contents – Advantages and Limitations - Working Papers – Objectives – Planning and preparation of working papers – Importance.

UNIT – III

Internal Control – Meaning – Objectives – Limitations - Internal Check – Meaning, Definition, Fundamentals - principles of internal check — Internal Check System for Cash Receipts and Payments - Wage Payments.

UNIT – IV

Vouching – Meaning – Definition- Importance of Vouching – Vouching of Cash receipts – Opening balance – Cash sales – Debtors – Bills receivables - Income from rent - Dividend –Commission - Interest – Miscellaneous Receipts – Vouching of Payments – Opening balance – Cash Purchases – Cash Payments.

UNIT – V

Verification of Assets -Meaning – Objectives –Verification and Valuation of Fixed Assets - Wasting Assets – Intangible assets - fictitious Assets– Floating Assets – Stock-in-trade – Investments, Verification and valuation of Liabilities – Contingent Liabilities.

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Gain knowledge of the concept, purpose and types of Auditing.
- ❖ Know how to plan and prepare for an audit of an organization
- ❖ Know the importance and limitations of Internal Control and Check.
- ❖ Do vouching and verification of transactions in an audit.

REFERENCE BOOKS:

1. BN. Tandon - Practical Auditing.
1. Dinakar Pagare - Principles and Practice of Auditing
2. Dr.V.Radha - Practical Auditing.

New Subject introduced in 2019

Course Objectives

- ❖ To know the importance of communication skills in the present age.
- ❖ To know the layout of Business Letters
- ❖ To enhance their writing skills in various forms of business letters and reports.
- ❖ To learn the preparation of resume and apply for jobs and prepare for interviews.
- ❖ Learn modern electronic forms of communication

UNIT – I

Introduction: Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication - Modern Communication Methods - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

UNIT – II

Business Correspondence: Enquiries – Replies – offers and quotations – Orders and their Execution – Credit and Status Enquiries – Meaning — Complaints and Adjustments – Collection Letters – How to write effective Collection letters – Sales Letters

UNIT – III

Banking, Insurance Correspondence: Banking Correspondence – Introduction – correspondence with customer, Head office – Insurance Correspondence – Life insurance – Fire insurance – Marine insurance

UNIT – IV:

Technology and Business Communication: Application for Jobs: Preparation of resume – Interviews – Meaning – types of Interview – Candidates preparing for an interview – guidelines to be observed during an interview.

UNIT – V:

Modern Techniques in Communication: Strategic Importance of E-Communication- Emails, Text Messaging, Slide or Visual Presentation – Internet – Video conferencing – Group Discussion – Social Networking.

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Communicate clearly in the day to day business world effectively.
- ❖ Know to draft business letters.
- ❖ Know to apply for jobs and be ready to face interviews confidently
- ❖ Use modern forms of electronic communication like E mail, text messaging and social media.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N. S. Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai.
3. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

Reference books:

1. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi-2.
2. V. R. Palanivelu & N. Subburaj, Business Communication Himalaya Publishing Pvt, Ltd, Mumbai.

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

ALLIED PAPER III BUSINESS STATISTICS AND OPERATIONS RESEARCH I

(For the students admitted from the academic year 2019-20)

Hours per week :5

Semester III

Credits : 4

Subject Code:19ASA

Course Objectives:

- ❖ To have some basic knowledge on collection of data and first measure of central value
- ❖ To enable the students to apply the measure of dispersion
- ❖ To gain knowledge on interpretation of two variables through correlation
- ❖ To interpret the relationship between two variables
- ❖ To impart basic knowledge in Operations Research and learn Linear Programming Problem

UNIT – I

Introduction – Meaning and definition of statistics - Collection of data – Primary data – secondary data - Tabulation of Statistical Data – Classification of statistical data -Frequency Distribution – Measures of Central Value – Mean, finding the missing value – Combined mean - Median – Mode - Harmonic Mean - Individual observation – discrete series-continuous series.

UNIT – II

Measures of Dispersion – Meaning – Definition – Methods of calculation of Dispersion – Range- Quartile Deviation - Mean Deviation - Standard Deviation and their Coefficients.

UNIT – III

Correlation – Meaning – definition – Simple correlation –Computation of Coefficient of correlation - Karl Pearson's Coefficient of correlation –Rank Correlation – Spearman's Rank Correlation.

UNIT – IV

Regression Analysis – Meaning – Regression lines – Difference between correlation and regression - Simple Regression Equations – Regression equation of X on Y – Regression equation of Y on X – Finding the value of X and Y.

UNIT – VI

Introduction of Operations Research – Meaning of operations research – Need for operations research – Techniques of Operations research - Linear Programming Problem – Formulation of LPP – Solution - Graphic Method.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Gain knowledge in statistical data collection and measure of central value
- ❖ Understand the measure of dispersion and solve the problems on dispersion
- ❖ Find out if there is any relationship between two variables
- ❖ Formulate regression equations and interpret the results
- ❖ Understand the basics of operations research and Solve Linear Programing Problem

REFERENCE BOOKS:

1. S.P.Gupta - Business Statistics & Operations Research
2. R.S.N. Pillai and Bhagavathi - Business Statistics.
3. P.R.Vittal - Business Statistics & Operations research

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

NON-MAJOR ELECTIVE I CONCEPT OF SELF HELP GROUP

(For the students admitted from the academic year 2019-20)

Hours per week :2

Semester III

Credits : 2

Subject Code:19NS1

Course Objective:

- ❖ To enable the students to understand the concept of Self Help Group and the activities of SHG
- ❖ To make the students understand the functions rendered by Self Help Group
- ❖ To have an insight on the micro finance facilities available to the Self Help Group
- ❖ To make the students know about the women empowerment through Self Help Group

UNIT I

SHG Meaning – Concept – Definition

UNIT II

Functions of SHGs

UNIT III

Micro Finance through SHGs

UNIT IV

Women empowerment through SHGs

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Gain knowledge on the concept of Self Help Group
- ❖ Familiarize with the functions rendered by Self Help Group
- ❖ Gain information regarding obtaining of micro finance through Self Help Group
- ❖ Understand how Self Help Group provides women empowerment

A student will gain knowledge of functions of Self-Help Groups

REFERENCE BOOK:

1. Women's Own the Self Help movement of Tamilnadu - C.K.Gariyali Vetri Publications NewDelhi.
2. Reading in Micro Finance - N.Lalitha Dominant Publishers NewDelhi.

BHARATHI WOMEN'S COLLEGE (AUTONOMOUS), CHENNAI 600108

B.COM (General)

CORE IX COMPANY ACCOUNTS II

(For the students admitted from the academic year 2019-20)

Hours per week : 6

Semester IV

Credits : 5

Subject Code: 19CSJ

Course Objectives:

- ☐ ❖ To impart knowledge on valuation of Goodwill and Shares.
- ☐ ❖ To enable the students to understand the accounting procedure for liquidation of companies.
- ☐ ❖ To enable the students to develop knowledge in the preparation of accounting statements for holding companies.
- ☐ ❖ To impart knowledge on legal requirements relating to banking companies and preparation of Profit and Loss account and Balance Sheet for Banks.

UNIT – I

Valuation of Goodwill and Shares – Need for Valuing Goodwill – Methods of Valuation of Goodwill – Average Profits Method – Weighted Average profit – Super Profits Method – Annuity Method – Capitalisation Method, Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield Method – Fair Value.

UNIT – II

Liquidation of companies – Modes of winding up – Liquidators final statement of account – Payment of various liabilities – Liquidator's remuneration – Payments to Unsecured creditors – Payment to Shareholders (Excluding Statement of affairs and Deficiency account).

UNIT – III

Profits prior to incorporation – Methods of ascertaining profit or loss prior to incorporation – Basis of apportionment of expenses – Steps in ascertaining pre and post incorporation profits.

UNIT – IV

Holding companies - Introduction – Advantages – Disadvantages – Wholly owned subsidiary companies – Partly owned subsidiary companies – Presentation of accounts – Principles of Consolidation - Minority Interest – Cost of Control – Capital and Revenue Profit – Revaluation of assets and liabilities – Elimination of common transactions — Unrealised profits – Preparation of consolidated Balance sheet (excluding intercompany holdings and chain holdings.)

UNIT – V

Banking Companies – Legal Requirements – Preparation of Profit and Loss Account – Guidelines of RBI for preparation of Profit and Loss Account – Preparation of Balance Sheet – Guidelines of RBI for Balance Sheet.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Gain knowledge on different methods of valuation of Goodwill and Shares.
- ❖ Able to draw the liquidator's final statement of account in the process of liquidation of companies.
- ❖ Acquire knowledge on arriving at pre and post incorporation profit.
- ❖ Prepare consolidated financial statements for Holding Companies after all accounting procedures and adjustments.
- ❖ Draft Final Accounts for Banks in accordance to RBI guidelines.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Text Books:

1. T.S. Reddy & A. Murthy, 2015 – Corporate Accounting, Revised Edition, Margham publications, Chennai.
2. Pillai.R.S.N.Bagavathi and Uma.S – Fundamentals of Advanced Accounting, 3rd revised edition 2014, S.Chand & Company Pvt.Ltd., New Delhi.

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

CORE PAPER X COMPANY LAW

(For the students admitted from the academic year 2019-20)

Hours per week :5

Semester IV

Credits : 4

Subject Code:19CSK

New Subject introduced in 2019

Course Objectives:

- ❖ To provide knowledge on different kinds of company permissible under the Companies Act.
- ❖ To enable the students to learn the provisions relating to issue of Share capital.
- ❖ To enlighten the students on the provisions governing the directors of the company
- ❖ To impart knowledge on various meetings held in a company.
- ❖ To make the students aware of the amendments of Companies Act in 2013 relating to winding up of a company.

UNIT I

Joint Stock Company-Meaning-Definition- Advantages Characteristics of company-Lifting or Piercing corporate veil-Advantages of incorporation of a company-Kinds of company-Public Company-Private Company-One Person Company-Small Company-Dormant Company-Government Company-Foreign Company

Unit II

Share capital: Share capital -Meaning of shares-Kinds-Voting rights-Issue of shares-at a premium - Partly paid shares-Bonus shares-Rights shares-Sweat equity shares-

Unit III

Company Management- Director of a company-Qualification, Appointment and Duties of a Director, Appointment of Managing Director, Qualification rights and duties of Managing Director-

Unit IV

Meetings: Essentials of a company meeting-Kinds of company meeting-Meetings of the shareholders- Annual General Meeting -Extra -ordinary General Meeting- Class Meetings-Meetings of Board of Directors -Powers of Board-Quorum for meeting-Minutes of the meeting

Unit V

Windingup

Winding up of a company-Meaning and definition of winding up-Winding up and dissolution-Methods of winding up -Winding up by National Company Law Tribunal-Voluntary winding up-

Course Outcome:

After the completion of this course, the students will be able to:

- ❖ Gain knowledge on different kinds of company permissible under the Companies Act.
- ❖ Know the provisions relating to issue of Share capital.
- ❖ Get enlightened on the provisions relating to the directors of the company.
- ❖ Familiarize on various procedures relating to meetings held in a company.
- ❖ Get awareness on the amendments of Companies Act in 2013 relating to winding up.

REFERENCE BOOKS :

1. Company Law by N.D.Kapoor
2. Company Law by Dr.V.Radha

Course Objectives:

- ❖ To provide knowledge on the role of Commercial banks in economic development of a country.
- ❖ To enable the students to study the role of RBI for a successful banking system in India.
- ❖ To teach the students the procedures relating to opening of accounts with the banker.
- ❖ To make the students aware of the various e-banking facilities provided by the banker at present.
- ❖ To give awareness on the different types negotiable instruments used in business transactions.

UNIT – I

Banking – Introduction, Meaning, Definition, – Commercial Banks - Functions – Primary Functions - Secondary Functions – Agency services – General Utility Services - Role of Banking in Economic Development of Country.

UNIT – II

Reserve Bank of India and its Functions – Traditional Functions – Promotional Functions – Supervisory Functions, Credit control measures – Objects of credit control – Quantitative credit control – Bank rate – Open market operations – variable cash reserve ratio, Qualitative Credit control measures

UNIT – III

Types of accounts – Fixed Deposit Account, Saving Bank Account – Current Account – Recurring Account – New Deposit Schemes – Opening and Closing of Accounts – Pass Book – Making entries in the Pass Book in favour of the customer and banker.

UNIT – IV

Recent Trends in Banking – Automated Teller Machines – Procedure for cash withdrawals – Personal Identification Number (PIN), Credit Cards – Introduction – Working of credit card system - Debit Cards – Difference between Credit card and debit card , Tele-Banking – Electronic Fund Transfer – Electronic Clearance System

UNIT – V

Negotiable Instruments – Types – Bills of Exchange, Promissory Notes, Cheques – Crossing of Cheques – Types of Crossing – Endorsement – Holder and Holder in Due Course – Dishonour of Cheques – wrongful dishonour - Consequences.

Course Outcome:

After the completion of this course, the students will be able to:

- ❖ Gain knowledge on the functions of Commercial banks and its role in the economic development of a country.
- ❖ Get a clear idea on the role of RBI for a successful banking system in India.
- ❖ Have practical knowledge on the procedures relating to opening of accounts with the banker.
- ❖ Be aware of the various e-banking facilities provided by the banker at present.
- ❖ Familiarize on the different types of negotiable instruments used in business transactions.

REFERENCE BOOKS:

- | | | |
|-----------------------------|---|---------------------------------|
| 1. Dr.V.Radha | - | Banking Theory, Law & Practice. |
| 1. Mithani and Gorden | - | Banking and Financial System. |
| 2. Sundaram and Varshney | - | Banking and Financial System. |
| 3. Radhaswamy and Vasudevan | - | Text Book of Banking. |

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

CORE PAPER XII FINANCIAL MANAGEMENT

(For the students admitted from the academic year 2019-20)

Hours per week : 5

Semester IV

Credits : 4

Subject Code:19CSM

New Subject introduced in 2019

Course Objective:

- ❖ To impart knowledge on finance functions in an organization, risk return trade off, methods and tools of financial management and sources of finance.
- ❖ To provide an understanding on the objectives of financial planning, estimating capital requirements, causes and remedies for overcapitalization and undercapitalization.
- ❖ To develop knowledge on capital structure and important theories of capital structure.
- ❖ To impart knowledge on working capital management and to forecast the requirements of working capital.

UNIT – I:

Introduction: Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization –Finance Functions – Role of finance manager –Liquidity Vs Profitability –Risk return trade off-Financial Management and other functional areas –Methods and tools of financial Management

UNIT -II:

Sources of Finance: Classification of sources of finance-Security financing- Shares –debentures- Internal financing- -Loan financing- Short term and long term -Book building –New financial instruments

UNIT – III:

Financial Planning: Meaning, Objectives of Financial planning-Principles –Estimating capital requirements-Capitalisation- Meaning - Causes and remedies for Overcapitalisation and Undercapitalisation.

UNIT – IV:

Capital structure – Meaning and features – Factors determining capital structure – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

UNIT – V:

Working capital management - Objectives, need for working capital – Operating cycle-Types of working capital –Working capital management – Determinants of working capital – Methods of forecasting of working capital requirements

100 % Theory only

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Gain knowledge on objectives of financial management, finance functions in an organization, risk return trade off, methods and tools of financial management.
- ❖ Understand the sources of finance and new financial instruments.
- ❖ Estimate capital requirement and analyse the causes and remedies for overcapitalization and undercapitalization.
- ❖ Acquire knowledge on capital structure, determinants of working capital and forecasting the working capital requirements.

Text books: (Latest revised edition only)

1. Elements of Financial management by S. N. Maheshwari – Sultan Chand & Sons., New Delhi.
2. Financial Management by R. K. Sharma – Kalyani publishers, New Delhi.
3. Financial Management by R. Ramachandran & R. Srinivasan – Sriram publication, Trichy.
4. Financial Management by P. Periyasamy, Vijay Nicole Publication, Chennai.

Reference Books: (Latest revised edition only)

1. Theory and Problems of Financial Management by Khan & Jain, McGraw Hill Publication, New Delhi.
2. Financial Management by S.P. Gupta, Sathya Bhavan Publication, New Delhi.
3. Financial Management by Prasanna Chandra, Tata McGraw-Hill Education, New Delhi.
4. Financial Management by Dr. A Murthy, Margham Publications, Chennai.
5. Fundamentals of Financial Management by S. K. Sharma, Sultan Chand & sons, New Delhi.

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B.COM (General)

ALLIED PAPER IV BUSINESS STATISTICS AND OPERATIONS RESEARCH II

(For the students admitted from the academic year 2019-20)

Hours per week 5

Semester IV

Credits : 4

Subject Code:19ASB

Course Objectives

- ❖ To understand and calculate statistical tool Time series and interpret the results of a data
- ❖ To apprehend knowledge on the statistical quality control
- ❖ To understand the basic knowledge on probability and calculation of probability
- ❖ To perceive the meaning of index numbers for interpretation of statistical data
- ❖ To analyze and calculate the techniques of operations research such as assignment and transportation

UNIT – I

Time Series analysis – Introduction – Meaning - Components of Time Series – Secular Trend – Methods of measuring Trend- Free hand – Semi average –Moving average- Methods of least squares -Seasonal Variation - Measurement of seasonal variations – Simple averages.

UNIT II

Sampling Techniques – Types – Statistical Quality Control- Meaning of quality control – Control charts –Types of control charts – X Chart –R chart – Upper control limit – Lower control limit.

UNIT –III

Probability – Meaning and definition of probability – Calculation of probability – Theorems of probability - Addition and Multiplication Theorem – Permutation and Combination (Simple Problems only).

UNIT – IV

Index Numbers – meaning – Uses of index numbers –Unweighted index numbers – simple average – Simple Average of price relatives –Weighted index numbers – Laspyre's method - Paasche's - Dorbish and Bowley's method – Fisher's Ideal method – Marshall-Edgeworth method- Kelly's method- Fixed Base Index – Consumer price index - Cost of Living Index.

UNIT V

Assignment – Meaning – Uses of assignment. Solution to assignment problem – Hungarian method – Minimisation model – Maximisation model –Unbalanced assignment – Transportation – Meaning – Uses of transportation – Solution to transportation problem – Cost minimization – Initial basic feasible solution – North-West corner – Least cost – Vogel 's approximation – Optimum Solution – Modified Distribution method (MODI) (Simple Problems only)

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of the course, the students will be able to:

1. Calculate and use the time series analysis for statistical interpretation
2. Have an insight on the statistical quality control and use it in organization decision making
3. Understand and work out simple problems in probability
4. Calculate various types index numbers
5. Solve the problems on assignment and transportation in operations research

REFERENCE BOOKS:

- | | |
|-------------------|--|
| 1. S.P. Gupta | - Business Statistics & Operations Research. |
| 2. Kanthi Swaroop | - Operations Research. |
| 3. V.K.Kapoor | - Operations Research. |

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B.COM (General)

NON-MAJOR ELECTIVE II CONSUMER RIGHTS AND PROTECTION

(For the students admitted from the academic year 2019-20)

Hours per week:2

Semester IV

Credits : 2

Subject Code:19NS2

Course Objective

- ❖ To learn the provisions of the consumer protection Bill.
- ❖ To learn about the Consumer movement and the Indian consumer.
- ❖ To be aware of all the rights available to a consumer under the act.
- ❖ To know the various redressal forums available to a consumer.

UNIT I

Introduction to Consumer Protection Bill -Definition of consumer –Need for Consumer Protection

UNIT II

Consumerism -Consumer Movement in India - Profile of an Indian Consumer

UNIT III

Various consumer rights –Right to safety - Right to information –Right to choose-Right to be heard-Right to Consumer Education

Right against exploitation

UNIT IV

Consumer Dispute Redressal Agencies - Consumer Protection Councils, State and District.

Course Outcomes

After the completion of the course, the students will be able to:

- ❖ Will have a thorough knowledge of the provisions of the Consumer Protection Bill.
- ❖ Will be able to understand the Consumer movement and the Indian consumer.
- ❖ Be aware of all the rights available to a consumer under the act.
- ❖ Know the various redressal forums in case of consumer disputes.

Reference books

1. Consumer Protection Act - Khanha

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

CORE PAPER XIII COST ACCOUNTING

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester V

Credits : 5

Subject Code:19CSN

Course Objectives

- ❖ To impart knowledge on the various elements of cost and to prepare cost sheet.
- ❖ To provide an understanding on the various methods of inventory control and calculation of inventory levels.
- ❖ To develop knowledge on methods of pricing of material issue.
- ❖ To provide knowledge on different methods of payment of wages and incentives.
- ❖ To keep the student conversant on allocation and apportionment of overheads and the methods of distribution of overheads.

UNIT – I

Nature and Significance of Cost Accounts – Limitation of Financial Accounts – Financial Vs Cost Accounts – Definition of Costing – Meaning, Scope, Objectives, Functions, Importance, Advantages and Limitations of Cost Accounting – Cost Unit – Cost Centre – Cost Classification and Cost Concepts – Elements of Cost – Preparation of Cost Sheet.

UNIT – II

Material Management – Purchase Routine – Store Control – Stock Levels; Maximum, Minimum, EOQ, Reordering and Danger – Stock Turnover Ratio – Bin Card – Stock Register and Stores Ledger – Perpetual Inventory System, ABC Method of Stock Control, Physical Verification of Stock – Continuous and Periodic Stock Taking.

UNIT – III

Pricing of Issues – Need for pricing – Methods of pricing material issues – cost Price methods- FIFO – LIFO – HIFO – Base Stock – Average Price Methods – Simple and Weighted Averages.

UNIT – IV

Labour Cost – Importance of Labour Cost Control – Methods of Wage Payment – Methods of Incentive Schemes – Taylor System – Halsey Premium Bonus Scheme – Rowan Premium Bonus Scheme – Overtime and Idle Time - Labour Turnover – Meaning – Causes of labour turnover.

UNIT – V

Overhead – Allocation of overhead cost- Factory, Administration, Selling and Distribution – Classification – Allocation and Apportionment – Primary distribution - Secondary distribution – Step method, Repeated distribution method, Simultaneous equation method, Trial and error method – Computation of Machine Hour Rate.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course outcome:

After the completion of the course, the students will be able to:

- ❖ Gain Knowledge on Cost Accounting concepts, elements of cost and preparation of cost sheet.
- ❖ Understand the importance of inventory control and various methods of inventory control. Calculation of inventory levels and economic ordering quantity.
- ❖ Determine the price of issue of inventories to various departments and to draw stores ledger.
- ❖ Calculate labour cost under different methods of wage payment.
- ❖ Gain knowledge on distribution of overheads to different departments and to draw primary and secondary distribution summary.

REFERENCE BOOKS:

- | | | |
|------------------------------------|---|------------------|
| 1. Dr.V.Radha | - | Cost Accounting. |
| 2. S.P.Jain and K.L. Narang | - | Cost Accounting. |
| 3. P.T.Pattanshetty and Dr.Palekar | - | Cost Accounting. |
| 4. S.P.Iyengar | - | Cost Accounting. |
| 5. T.S Reddy & Hari Prasad Reddy | - | Cost Accounting |

Course Objective:

- ❖ To teach the basic concepts of management accounting and its application in business.
- ❖ To study the importance of analyzing the financial statements and the tools used for the analysis.
- ❖ To get knowledge on the various ratios applied for determining the company's profitability, solvency and the turnover position.
- ❖ To teach the difference between the term 'Cash' and 'Fund' and the preparation of Fund Flow and Cash Flow Statements.
- ❖ To acquire information on the importance and techniques of capital budgeting.

UNIT – I

Management Accounting – Definition – Objectives - Scope – Need for Management Accounting – Utility of Management Accounting - Comparison between Management Accounting and Financial Accounting.

UNIT – II

Analysis of Financial Statement – Nature of Financial Statements – Functions/Importance of financial statements - Tools of Financial Statement Analysis – Limitations of Financial Statements – Common Sized Financial Statements – Comparative Financial Statements – Trend Percentage. (simple problems only)

UNIT – III

Ratio Analysis – Meaning of Ratios – Advantages – Modes of Expression of Ratios - Classification of ratios- Profitability Ratios – Turnover ratio- Solvency ratios - Short term and long term solvency ratios – Construction of Balance Sheet.

UNIT – IV

Fund Flow Analysis – Concepts of Funds – Uses of Fund Flow Statements – Limitations of Fund Flow Statements - Schedule of Changes in Working Capital – Finding the hidden information - Funds from Operations – Fund Flow Statement – Cash Flow Analysis – Cash from Operations – Cash Flow Statement – Difference between Fund Flow Analysis and Cash flow Analysis.

UNIT – V

Capital Budgeting – Meaning of Capital Budgeting - Definition – Importance – Techniques of Capital Budgeting – Pay Back Period – Accounting Rate of Return – Net Present Value Method – Profitability Index method.

Course Outcome:

After the completion of this course the students will be able to

- ❖ Understand the application of management accounting in managerial decision making.
- ❖ Gain knowledge in analyzing and interpretation of financial statements.
- ❖ Logically apply the technique of ratio analysis for determining the profitability, solvency and turnover position of the company.
- ❖ Have a clear idea on the preparation of Fund Flow and Cash Flow Statements.
- ❖ Effectively apply the techniques of capital budgeting and arrive at investment making decisions.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

REFERENCE BOOKS:

1. T.S Reddy & Hariprasad Reddy – Management Accounting
2. S.N.Maheswari - Principles of Management Accounting.
3. Sharma & Gupta - Management Accounting.
4. Manmohan & Goyal - Principles of Management Accounting.

Course Objectives:

- ❖ To provide knowledge on the Business/Indirect taxes to the students with recent changes in Indirect taxes in India
- ☐ ❖ To Gain factual knowledge of the terminology of indirect taxes and its features.
- ☐ ❖ To Describe the system of indirect taxes in India.
- ☐ ❖ To Identify the reasons for the levy of GST and levy & collection of taxes
- ☐ ❖ To Familiarize the levy and collection of Customs Duty.

UNIT – I

Tax System in India-definition of tax –Elements of tax-Objectives of taxation–Canons of taxation-
-Tax system in India-Classification of taxes-Direct Taxes-Indirect Taxes-Advantages and Disadvantages of Direct and Indirect taxes. (only theory)

UNIT – II:

Good and Service Tax: Good and Service Tax - Introduction – Meaning – Need for GST – objectives of GST-Challenges, Opportunities and threats of GST-Justification of GST-Features of GST Model– Types of GST in India-CGST,SGST,IGST and UTGST-Impact of GST on Indian Economy.

UNIT – III:

GST Council :Constitution and Action plan of GST council-Functions and powers of GST council-Audit under GST –Difference between present tax structure and GST- Meaning of important terms: Goods, Services, Supplier business, Manufacture, Casual taxable person, Aggregate turnover, Input tax and Output tax

UNIT – IV:

Levy and Collection under the Integrated Goods and Services Tax Act:-Provisions relating to levy and collection of GST—Input tax credit-Eligibility and conditions for availing Input tax credit-Refund of input tax credit-Provisions relating to import of goods and export of services

UNIT – V:

Customs Duty: The Customs Duty – Levy and collection of Custom duty – Meaning of Classification of goods – Different types of customs duties-Export duty- Exemptions from customs duty – Customs procedures for import and export.

Theory 100%

Course Outcome

After the completion of the course, the students will be able to:

- ❖ Have a clear idea of indirect taxes system in India with the recent changes
- ❖ Understand clearly the need for GST and the types of GST
- ❖ Clearly understand the constitution and the action plan of GST
- ❖ Have a thorough knowledge on the levy and collection of GST
- ❖ Perceive knowledge on the levy and collection of customs duty

Reference books:

1. Indirect Taxes – V. S. Datey. Taxmann Publication(p) Ltd. New Delhi.
2. Indirect Taxes: GST and Customs Laws – R. Parameswaran and P. Viswanathan – Kavim Publications – Coimbatore.
3. Glimpse of Goods and service tax – Sathpal Puliana.
4. Handbook of GST – Law and practice – Gaurav Gupta.
5. GST Law and Practice – SS Gupta.
6. Indirect Taxation – V. Balachandran. Sultan Chand & Co. New Delhi.

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

CORE PAPER XVI FINANCIAL SERVICES

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester V

Credits : 5

Subject Code:19CSR

Course Objectives

- ❖ To enable the students to understand the components of financial system.
- ❖ To gain knowledge of the different types of financial services available in India.
- ❖ To analyse the role of merchant bankers in Public Issue Management.
- ❖ To learn about SEBI and its guidelines on Merchant Banking and financial services.

UNIT – I

Financial System – Concept - Components- –Financial Services -Concept- Growth of financial services market in India –Problems in Financial services sector

UNIT – II

Merchant Banking – Definition-Function – Merchant bankers code of conduct- Public Issue Management –Concept-Functions-Categories of securities issue - Mechanics of Public Issue Management –Issue Manager-Role of Issue Manager-Managing of New Issue.

UNIT – III

Mutual Funds: Introduction - Promotion of mutual funds -Need for mutual funds - Types
–Mutual funds in India– Regulations on SEBI on Mutual Funds

UNIT – IV

Lease Financing: Leasing - Characteristics– Merits and Demerits – Types
Hire Purchase: Meaning, Features – Difference between Lease and Hire Purchase
Financing-Factoring: Significance – Types – Functions of a Factor.

UNIT – V

Venture Capital Financing – Methods of financing by Venture Capital Institutions – Stages of Venture capital financing - Credit rating- Credit Rating System -Meaning –Process of credit rating – Domestic Credit rating Agencies-

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Understand the components of financial system.
- ❖ Gain knowledge of the different types of financial services available in India
- ❖ Know about the role of merchant bankers in Issue Management.
- ❖ Be Familiar with SEBI and its guidelines on Merchant Banking and financial services.

REFERENCE BOOKS:

1. Dr.V.Radha - Financial Services.
2. D.Joseph Anbarasu, V.K.Boominathan, P.Manoharan & Gnanaraj - Financial Services.
3. B.Santhanam – Financial Services
4. V.N.Parthiban – Financial Services

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

ELECTIVE PAPER I INCOME TAX -I

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester V

Credits : 5

Subject Code:19ESA

Course Objectives:

- ❖ To understand the concept of Income tax and important definitions of income tax
- ❖ To apprehend the rules of residential status and calculate the Residential status of an individual
- ❖ To gain knowledge on the various forms of salary and the calculation of salary for payment of income tax purpose
- ❖ To know the income from house property
- ❖ To enable the students to know the provisions of the business and profession income and compute taxable income.

UNIT – I

Meaning of Income – Canons of Taxation and Income Tax Act – Important Definitions under the Income Tax Act – Assessee – Person – Pervious Year – Assessment Year – Income – Income Exempt from Tax.

UNIT – II

Residential status-Residential Status and Incidence of tax–Residential status of taxable entities – Residential status of an individual – Resident – Not ordinary resident – Non Resident - Basic conditions - additional conditions - Scope of Total Income.

UNIT – III

Income from Salaries – definition – features – different forms of salary- Computation of taxable salary – Treatment of Provident fund - Allowances – Valuation of Perquisites – Gratuity – Leave salary- Pension – Computation of Pension – Deduction under section 80C – Deductions from Salary Income.

UNIT – IV

Income from House Property – Definition of Annual Value – Computation of taxable income from house property - Deductions from Annual Value – standard deduction – Interest on loan - Treatment of unrealized rent and vacancy.

UNIT – V

Income from Business or Profession – Basic Principles of Arriving at Business Incomes – Losses Incidental to Trade – Specific deduction in computing income from business – General Deductions – Instances of general deduction under Section 37(1) – Specific Disallowances under the Act – Deemed business profits chargeable to tax.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Understand the basic concepts of income tax
- ❖ Compute the residential status of an individual
- ❖ Analyze various forms of salary and compute taxable salary
- ❖ Compute the taxable income from house property
- ❖ Compute taxable income from business or profession

REFERENCE BOOKS:

- | | |
|----------------------|--|
| 1. Vinod K.Singhania | - Income Tax. |
| 2. Gaur & Narang | - Principles and Practice of Income Tax. |
| 3. H.C.Mehrotra | - Income Tax Law & Practice. |

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108	
B.COM (General)	
ELECTIVE PAPER I –LOGISTICS AND SERVICE MARKETING	
(For the students admitted from the academic year 2019-20)	
Hours per week:5	Semester : I
Credits : 4	Subject Code:19ESB

New Subject introduced in 2019

Course Objectives

- ❖ To enable the students to understand the essentials of Service Marketing
- ❖ To highlight the significance and strategies of Service Marketing and Supply Chain Management
- ❖ To have an insight on the customer service strategy and service quality
- ❖ To provide opportunity to acquire practical knowledge of the various services and supply chain practices.
- ❖ To gain knowledge on the warehousing and transportation management

Unit 1 – Introduction to Service Marketing-Concept of Services - characteristics of Services - classification of Services – Services Marketing vs Goods Marketing – Service Marketing Triangle – 7 Ps of Service Marketing Mix.

Unit 2 – Management of Service Marketing-Effective Management of Service Marketing – managing demand and supply through capacity planning and segmentation– internal marketing of Services – external vs internal orientation of Service Strategy.

Unit 3 – Delivering quality Service-Elements of customer service – customer service strategy – 7 rights of the customer – quality gaps - factors and techniques of resolving the gap – developing appropriate and effective communication about service quality.

Unit 4 – Supply Chain Management-Basic concept – definition – scope – Logistics vs Supply Chain Management – supply chain participants – supply chain relationship management – supply chain organization structure

Unit 5 – Warehousing and Transport Management-Concept of warehousing – benefits of warehousing – warehouse operating principles – Transport functionality and principles – product movement and storage – multimodal transport concepts and features – advantages of multimodal transport.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Know the basic concepts of services marketing
- ❖ Perceive knowledge on the effective management of service marketing
- ❖ Understand the important elements of customer service
- ❖ Comprehend the concept of supply chain management
- ❖ Have an in-depth knowledge on the warehousing system and transport management

Course Texts

1. Zeithmal. A.Valarie & Jo Mary Bitner, Pandit Ajay, Dwayne D Gremer – Services Marketing, 5th Edition, Tata McGraw Hill Publishing Co., 2011.
2. Agarwal D.K – Logistics and Supply Chain Management, Macmillan Publication, 2009.

Course References

1. Lovelock Christopher, Wirtz Jochan, Chatterjee Jayanta
- Service Marketing People, Technology, Strategy, 6th edition, Pearson Education, 2010.
2. Kennen.E Clow, David.L Kurtz – Service Marketing operation, Management Strategy, Biztantra, 2008.
3. Raghuram G. and Rangaraj.N – Logistics and Supply Chain Management, Macmillan Publication, 2000.
4. Christopher Martin – Logistics and Supply Chain Management, Pearson Publication, 2010.

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

**ELECTIVE PAPER I–ENTREPRENEURSHIP AND
OPPORTUNITY ANALYSIS**

(For the students admitted from the academic year 2019-20)

Hours per week:5

Semester : I

Credits : 4

Subject Code:19ESC

New subject introduced in 2019

Course Objective:

- ❖ To enable the students to understand the concept of Entrepreneurship
- ❖ To teach the students the steps involved in the identification of business opportunities.
- ❖ To impart knowledge on the process of selection, evaluation and formulation of business ideas.
- ❖ To make the students understand the concept of project report to be prepared before setting up an enterprise.
- ❖ To provide exposure on the various sources of finance available for setting up of businesses.

Unit I: Entrepreneurship: Entrepreneur: Meaning of Entrepreneurship- Types of Entrepreneurs- Traits of entrepreneur- Entrepreneur -Factors promoting entrepreneurship, Barriers to entrepreneurship. The entrepreneurial Culture; Stages in entrepreneurial process- International Entrepreneurship Opportunities: The nature of international entrepreneurship.

Unit II: Developing successful Business ideas: Recognizing opportunities – trend analysis - generating ideas - Brainstorming, Focus Groups, Survey, Customer advisory boards, Day in the life research- Encouraging focal point for ideas and creativity at the firm level. Protecting ideas from being lost or stolen.

Unit III: Opportunity Identification and Evaluation: Opportunity identification and selecting the product / service – Generation and screening the project ideas–Market analysis, Technical analysis, cost benefit analysis and net work analysis. Project formulation – Assessment of project feasibility. Dealing with basic and initial problems of setting up of Enterprises

Unit IV: Business Planning Process: Meaning of business plan, Business plan process, Advantages of business planning, preparing a model project report for starting a new venture.

Unit V: Funding: Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants.

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Understand the concept of Entrepreneurship.
- ❖ Gain knowledge on the steps involved in the identification of business opportunities.
- ❖ Know the process involved in the selection, evaluation and formulation of business ideas.
- ❖ Write a model project report to be prepared before setting up an enterprise.
- ❖ Be familiar with the various sources of finance available for setting up of businesses.

TEXT BOOKS:

1. Barringer Bruce R., Ireland R. Duane, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008.
2. Khanka S.S., Entrepreneurial Development, Chand & Co. Ltd., New Delhi, 1999.

REFERENCE BOOKS:

1. David Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi, 2000
2. Gupta.C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 2010.
3. Hisrich Robert D, Peters Michael P, Shepherd Dean A, Entrepreneurship, 6th Edition, The McGraw-Hill Companies, 2007.
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons, 1992
5. Kurakto, Entrepreneurship-Principles and practices, 7th Edition, Thomson publication, 2007.
6. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.

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B.COM (General)

CORE PAPER XVII COSTING METHODS

(For the students admitted from the academic year 2019-20)

Hours per week : 6

Semester VI

Credits : 5

Subject Code:19CSS

Course Objectives

- ❖ To provide knowledge on Unit costing, Job and Batch costing and preparation of tenders and quotations.
- ❖ To enable the students to find out profit or loss on contract by drawing contract account.
- ❖ To develop skills for preparation of process accounts understanding the treatment for normal and abnormal loss and gain.
- ❖ To provide an understanding on the cost calculation for service sectors such as transport, cinema theaters and power house.
- ❖ To develop skills for drawing reconciliation statement for cost and financial accounting.

UNIT – I

Methods of Costing: Unit Costing – Meaning and applicability - Accumulation of cost – Treatment of scrap of materials -Tenders or Quotations – Job Costing – Definition of job and job costing – Objectives – Job costing procedure- Batch Costing – Determination of EBQ.

UNIT – II

Contract Costing – Definition – Characteristic features of contract costing - System of contract costing – Recording of cost of contract –Recording of value of profit on contract – Profit or loss on contracts – Escalation clause – cost plus contract - Preparation of Contract Account – Contractee Account – Preparation of Balance Sheet.

UNIT – III

Process Costing – Meaning of process costing -Features of Process Costing – Important aspects of process costing - Process Losses and Gains- Accounting treatment of abnormal process loss or abnormal wastage- Computation of abnormal loss- accounting treatment of abnormal gain.

UNIT – IV

Operating or Service Costing – Meaning and definition – Application of operating costing – Operating cost unit – Operating costing in some service industries –Transport – costing procedure in transport costing –Presentation of costs – Computation of cost unit in road transport business- Power House Costing-Costing for cinema theater.

UNIT – V

Reconciliation of cost and financial accounts - Reasons for Variation in Profit shown by Cost Accounts and Financial Accounts – Procedure for reconciliation - Reconciliation Statement.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Gain knowledge on Unit costing, procedure for Job and Batch costing and preparation of tenders or quotations.
- ❖ Draw contract account and to find out profit or loss on completed or incomplete contracts.
- ❖ Prepare of process accounts giving accounting treatment for normal and abnormal loss and gain.
- ❖ Calculate the cost incurred for various service sectors such as transport, cinema theaters and power house and also fix the unit price.
- ❖ Draw reconciliation statement for cost and financial accounting.

REFERENCE BOOKS:

- | | | |
|------------------------------------|---|--------------------|
| 1. Dr.V.Radha | - | Cost Accounting. |
| 2. S.P.Jain and K.L. Narang | - | Cost Accounting. |
| 3. P.T.Pattanshetty and Dr.Palekar | - | Cost Accounting. |
| 4. S.P.Iyengar | - | Cost Accounting. |
| 5. Khanna, Pandey, Ahuja and Arora | - | Practical Costing. |
| 6. Hariprasad Reddy & A. Murthy | - | Cost Accounting |

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B.COM (General)

**CORE PAPER XVIII ACCOUNTING FOR
DECISION MAKING**

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester VI

Credits : 5

Subject Code:19CST

Course Objectives

- ❖ To enable the students to understand the concept of budgets and its importance in the process of Budgetary control.
- ❖ To explain the procedures involved in the preparation of various budgets that aids in business planning.
- ❖ To impart knowledge on the concept and rules of Variance analysis and its application in budgetary decision making.
- ❖ To make the students familiarize with the concept and techniques of marginal costing.
- ❖ To make the students understand the importance of marginal costing in managerial decision making.

UNIT – I

Budget – Meaning of budget - Definition – Meaning of budgeting – Budgetary control - Meaning - Objectives - Advantages and Limitations – Classification of Budgets– Responsibility Accounting.

UNIT – II

Preparation of Budgets - Sales Budget - Production Budget - Raw Materials Budget - Cash Budget – Flexible Budget - Fixed and Flexible Budgets

UNIT – III

Standard Costing – Meaning of standard cost - Application of standard costing – Standard Costing and budgetary control -Variance Analysis – Meaning - Material Cost Variance - Labour Cost Variance .

UNIT – IV

Marginal Costing – Meaning – Concepts of marginal costing –Marginal costing statement – Advantages and Limitations of marginal costing – Contribution – Profit Volume ratio – Break Even Point Analysis – Profit Planning – Cost Volume Profit Analysis – Margin of Safety.

UNIT – V

Marginal Costing & Decision-making – Importance of marginal costing - Application of marginal costing –Pricing decisions - Sales Mix –Key factor – Make or Buy Decisions – Shut Down or Continue.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of this course, the students will be able to

- ❖ Understand the concept of budgets and its importance in the process of Budgetary control.
- ❖ Gain clear idea on the procedures involved in the preparation of various budgets which aids in business planning.
- ❖ Gain knowledge on the concept and rules of Variance analysis and its application in budgetary decision making.
- ❖ Familiarize with the concept and techniques of marginal costing.
- ❖ Know the importance of marginal costing for managerial decision making

REFERENCE BOOKS:

- | | |
|-----------------------------------|--|
| 1. S.N.Maheswari | - Principles of Management Accounting. |
| 2. Sharma & Gupta | - Management Accounting. |
| 3. Manmohan & Goyal | - Principles of Management Accounting. |
| 4. T.S.Reddy & Y.Hariprasad Reddy | - Management Accounting. |

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B.COM (General)

CORE PAPER XIX HUMAN RESOURCE MANAGEMENT

(For the students admitted from the academic year 2019-20)

Hours per week:6

Semester VI

Credits : 5

Subject Code:19CSU

Course Objectives:

- ❖ To provide knowledge on the concept of Human Resource Management and Human Resource Development
- ❖ To discuss the need for Human Resource Planning in an organisation
- ❖ To develop an understanding on various methods in recruitment, e-recruitment and training of Human Resource
- ❖ To impart knowledge on various techniques of Performance Appraisal

UNIT – I

Introduction to Human Resource Management: HRM Concept and Functions, Role, Status and competencies of HR Manager – HR Policies – Evolution of HRM – HRM vs HRD

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UNIT – II

Acquisition of Human Resource: Human Resource Planning – Quantitative and Qualitative Dimensions – Job analysis – Job description and Job specification – Recruitment and Selection – meaning – Process of Recruitment – Sources and techniques of Recruitment – Meaning and process of Selection – Selection Tests And Interviews – Placement, Induction,.

UNIT – III

Training and Development: Training and Development - Concept and Importance – Training and development methods – Identifying Training and Development Needs – Designing Training Programme – Role Specific and Competency Based Training – Evaluating training effectiveness –Career development.

UNIT – IV:

Performance Appraisal: Performance Appraisal - Nature, objectives and importance – Modern methods and techniques of Performance appraisal – Potential appraisal and employee counselling – Job changes – Transfers and promotions – Problems in Performance appraisal – Essentials of effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

UNIT – V:

Compensation and Maintenance: Compensation – Concept and policies – Wages and Salary administration – Methods of wage payments and incentive plans – fringe benefits – Performance linked compensation – Employee health, welfare and safety social security – Employer-Employee relations – Grievance handling and redressal.

Course Outcome:

After the completion of this subject, the students will be able to

- ❖ Gain knowledge on the concept of Human Resource management and Human Resource Development
- ❖ Know the need for human resource planning in an organisation
- ❖ Understand the various methods of recruitment, e-recruitment and training of human resource
- ❖ Acquire knowledge on various techniques of performance appraisal

Text books:

1. K. Aswathappa: Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P. G. Aqinas: Human Resource Management Principles and Practice: Vikas Publishing Hous Pvt. Ltd., New Delhi

Reference books:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D. A. and S. P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlender and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.

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B.COM (General)

ELECTIVE PAPER II INCOME TAX II

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester VI

Credits : 5

Subject Code:19ESD

Course Objectives:

- ❖ To learn the computation of taxable income under the head capital gain
- ❖ To understand the meaning of income from other sources and computation of taxable income from other sources
- ❖ To have an insight on clubbing of income of one person's income with the other
- ❖ To gain knowledge on general deductions available under the income tax and compute tax liability of an individual
- ❖ To learn about administration of income tax

UNIT – I

Income under Capital Gains - Meaning of capital assets - Short-term, Long-term Capital assets –Capital gains – Transfer of capital assets – Expenses on transfer – Sale consideration - Computation of taxable capital gains - Exempted Capital Gains under section 54, 54B,54D 54EC,54EE, , 54F, 54G ,54GA and54GB

UNIT – II

Income from Other Sources – Meaning – various income chargeable under the head other sources- casual income – Interest on securities – Types of securities – Tax Deducted at Source - Deductions in Computing Income under this Head – Computation of taxable income from other sources -.

UNIT – III

Clubbing of Income – various circumstances under which income of one person is included in the income of other person - Set off of Losses – Meaning of set off – Provisions for Set off of losses - Carry forward of losses – Provisions for carry forward of losses.

UNIT – IV

General deductions under Section 80- Deduction under Section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, & 80U. Computation of Total Income – Assessment of Individual – Computation of Tax Liability for Individual.

UNIT - V

Income tax Authorities – CBDT - Power of Central Board of Direct Tax, Commissioner of Income Tax and Income Tax Officer – Filing of Return – PAN – Types of Assessment – Self assessment – Best judgement assessment -Advance Payment of Tax.

Note: The proportion between theory and problem questions in the end semester examination shall be 20: 80

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Compute taxable income under the head capital gain
- ❖ Understand the various income under the head income from other sources and calculation of taxable income from other sources
- ❖ Aggregate the income of one person with the other and set off and carry forward the losses
- ❖ Claim eligible general deductions and calculate income tax for individuals
- ❖ Know the powers and duties of income tax authorities and various types of assessment

REFERENCE BOOKS:

- | | | |
|----------------------|---|-------------------------------|
| 1. Vinod K.Singhania | - | Students Guide to Income Tax. |
| 2. Gaur & Narang | - | Income Tax Law & Practice. |
| 3. H.C.Mehrotra | - | Income Tax Law & Practice. |

BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),CHENNAI 600108

B.COM (General)

ELECTIVE PAPER II –BUSINESS ENVIORNMENT

(For the students admitted from the academic year 2019-20)

Hours per week:5

Semester VI

Credits : 4

Subject Code:19ESE

New subject introduced in 2019

Objectives:

- ❖ To provide an overview of Business Environment in India
- ❖ To help analyse and appreciate the importance of key environmental factors
- ❖ To gain knowledge on the constitutional environment
- ❖ To know about the social and cultural environment and the social responsibilities of a business
- ❖ To understand the elements of global business environment and its implication

Unit 1: Business Environment-An Overview-Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations.

Unit 2: Economic Environment- Features and functions of economic system-Types of economic system-Merits, Limitations and comparisons-Planning in India-Current trends in India

Unit 3: Political Environment-Constitutional Environment - Features - Fundamental Rights & Duties- Functions & Economic roles of the State.

Unit 4: Social & Cultural Environment-Demographic Environment - Culture & Business - Impact of foreign culture on business -Social Responsibilities of business towards different groups.

Unit 5: Global Environment-Globalisation- Meaning & rationale for Globalisation-Role of WTO & GATT - Trading blocks in Globalisation - Impact of Globalisation on India

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Understand the basic concepts of business environment in India
- ❖ Have an insight on the features and functions of economic environment
- ❖ Know the impact of political environment on business
- ❖ Analyse the scope of social and cultural environment and its effect on business
- ❖ Highlight the rationale of global business environment

COURSE TEXTS

S.Sankaran, Business Environment, Margham Publications. Chennai

COURSE REFERENCES

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Gupta C.B., Business Environment, Sultan & Chand Publications, New Delhi

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B.COM (General)

ELECTIVE PAPER II-INTERNATIONAL TRADE PROMOTIONS

(For the students admitted from the academic year 2019-20)

Hours per week:5

Semester : VI

Credits : 4

Subject Code:19ESF

New subject introduced in 2019

Course Objectives:

- ❖ To develop the knowledge about the various modes of International Trade
- ❖ To highlight the importance of the various agencies in International Trade
- ❖ To study about the service institutions and international operations
- ❖ To teach a sense of responsibility and a capacity for international trade.
- ❖ To enable an awareness of the institution for small and medium enterprise (SME)

UNIT - I Introduction:-WTO and its Implications to India – Introduction to WCO (World Customs Organization)-Export Promotion Councils and its offices. Forms or Modes of International Business.

UNIT - II Advisory Bodies and Basic Strategies-DGFT – Board of Trade – India Trade Promotion Organization–Export Houses – Classification of Export Houses – Role & Functions of Export Houses.

Four basic Strategies - Market Entry Strategy – International Competitiveness Strategy - Three Generic Strategy – International Value Chain – International Arbitrage Strategy.

UNIT - III Trade Promotional Organisations and Marketing Strategies-Commodity Boards – Export Oriented Units – Functions – Special Economic Zones – Functions – Software Technology Park – Electronic Hardware Technology Park – Bio Technology Park- International Product and Branding Strategy – Product Promotion Strategy – Advertising – Factors Governing International pricing – Pricing Strategy Alternatives – International Competition and Price Pressure – Dumping Strategy anti-dumping strategy in India.

UNIT - IV Service Institutions and International Operations- Indian Institute of Foreign Trade – Functions - Indian Institute of Packaging – Functions – Federation of Indian Export Organisations – Export Inspection Council –Export Credit Guarantee Corporation of India Ltd – Freight Investigation Bureau – Shipping Conference Lines. International Logistics – Operations Strategy – Distribution – Strategic Alliances and Partnerships in Operation.

UNIT – V Institutions for Small and Medium Enterprise (SMEs) and International Financial Strategies SME Export Promotion Council of India – Indian International Trade Centre – International Investment Centre. International Financial Management – Investment Decisions – Financing Decisions.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Use international trade terms and concepts for international business
- ❖ Explain the international trade advisory bodies in making global decision.
- ❖ Use effectively the marketing strategies to promote international trade.
- ❖ Utilize information about service institutions and international operations for major international trade function.
- ❖ Demonstrate a basic understanding SMEs and its financing decisions

Course Text:

- 1.Jeevanandam C, International Trade Policy, Practices, Procedures & Documentation, 1st Edition,Sultan Chand & Sons, 2012.
- 2.Nag, A, International Business Strategy, Vikas Publishing House Pvt Ltd, 2010.
- 3.Sharan. V, International Business: Concepts, Environments and Strategy, Pearson Education, 2003.
- 4.Aswathappa, K International Business, Tata McGraw – Hill, 2008.

Course References:

- 1.Gandolfo, International Trade Theory & Policy, Springer India Publications, 2011.
- 2.Export Import Policy 2009-2014: Government of India.
- 3.Paul, J., International Business (3rd Edition), Prentice Hall of India, 2007.
- 4.Bennett, R., International Business, Pearson Education, 2003.

**BHARATHI WOMEN'S COLLEGE(AUTONOMOUS),
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B.COM (General)

ELECTIVE PAPER III PRINCIPLES OF MARKETING

(For the students admitted from the academic year 2019-20)

Hours per week :6

Semester VI

Credits : 5

Subject Code:19ESG

Course Objectives:

- ❖ To learn the various functions of marketing and the changing trends in modern marketing.
- ❖ To provide knowledge on the concepts of product life cycle, branding and packaging.
- ❖ To make the students understand the concept of sales promotion, personal selling and advertisement.
- ❖ To provide information on various pricing strategies and policies adopted by the marketers in the modern days.
- ❖ To enlighten the students on the importance of different channels of distribution in the marketing of goods and services.

UNIT – I

Marketing: Definition of Marketing – Evolution of Marketing – Features of Modern Marketing – Importance of Marketing – Marketing Mix – Functions of Marketing (in brief): Buying, Assembling, Selling, Transportation, Storage and Warehousing.

UNIT – II

Product Planning and Development – Meaning of product-Types of Product-Product Policies – Product Life Cycle – Product Mix -Branding and Packaging.

UNIT – III

Sales Promotion – Elements of Promotion Mix – Consumer Sales Promotion – Dealer Sales Promotion – Personal Selling – Importance – Steps in Selling – Advertising – Media – Advertisement Copy – Benefits of Advertising.

UNIT – IV

Pricing Importance-Pricing Objectives-Factors affecting pricing decisions-Pricing Strategies-Policies – Price Mix, Pricing Methods.

UNIT – V

Channels of Distribution –Importance-Functions of middlemen- Major Channel Types – Factors Influencing Channel Decisions.

Course Outcome:

After the completion of this course the students will be able to

- ❖ Gain knowledge on the various functions of marketing and the changing trends in modern marketing.
- ❖ Understand the importance of product life cycle, branding and packaging in the marketing and development of goods and services.
- ❖ Acquire knowledge on the various marketing strategies adopted by the companies to achieve their marketing goals.
- ❖ Know the pricing strategies followed by the companies in various stages of products and services.
- ❖ Be familiar with the different channels of distribution in the marketing of goods and services.

REFERENCE BOOKS:

- | | | |
|-------------------------------|---|----------------------------|
| 1.Rajan Nair | - | Marketing. |
| 2.D.Amarchand & B.Varadarajan | - | A Text Book of Marketing. |
| 3.William J.Stanton | - | Fundamentals of Marketing. |
| 4.Phillip Kotler | - | Principles of Marketing. |
| 5. Dr.V.Radha | - | Marketing |

**BHARATHI WOMEN'S COLLEGE (AUTONOMOUS),
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B.COM (General)**

**ELECTIVE PAPERIII– MANAGEMENT OF
MULTINATIONAL CORPORATIONS**

(For the students admitted from the academic year 2019-20)

Hours per week:5

Semester : VI

Credits : 4

Subject Code:19ESH

New subject introduced in 2019

Course Objectives

- ❖ To provide an understanding of International Business and the management of Multinational Corporations (MNCs).
- ❖ To demonstrate the international operations management and its comparative advantage
- ❖ To enlighten students about the functional areas international marketing management
- ❖ To help students acquire the skills on international financial management financing foreign trade
- ❖ To acquire knowledge on international human resource management

Unit 1: Overview of Multinational Corporations (MNCs) MNCs- Meaning- Nature- India's presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable- Various aspects of Barriers to Trade - India's foreign trade policy with reference to Trade promotion measures and Schemes.

Unit 2: International Operations Management-International Operations Management: Meaning- Nature- Comparison with Domestic Operations Management- Competitive advantage- Corporate strategy- Strategic Issues.

Unit 3: International Marketing Management-International Marketing- Domestic Marketing Vs International Marketing- Benefits of International marketing- Major activities- International Market assessment.

Unit 4: International Financial Management and Financing Foreign Trade-Nature International financial management- Factors affecting MNCs' efforts to maximize returns- Environment and Scope of International Financial Management; Payment Terms in Foreign Trade- Financing Techniques in Foreign Trade- Export financing and Institutional Support- Countertrade- Institutional support for foreign trade.

Unit 5: International Human Resource Management-Nature- Growing Interest in IHRM- Comparison between DHRM and IHRM – Managing International HR activities- The expatriates.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Understand the concept of MNCs and India's Trade promotion policies
- ❖ Explain the international operations management and make management decision.
- ❖ Have an insight on the international marketing management
- ❖ Utilize information about international financial management and financing of foreign trade for business decisions
- ❖ Demonstrate a basic understanding of international human resource management.

COURSE TEXT:

1.Aswathappa. S, International Business, McGraw Hill Higher Education, Fifth Edition 2012, New Delhi.

COURSE REFERENCES:

1. VyuptakeshSharan, International Business- Concept, Environment and Strategy, Pearson Education, Third Edition 2011,
- 2.Justin Paul, International Business, PHI Learning Private Limited, Fourth Edition, 2009.
- 3.Thakur, Manab, Gene E. Burton, and B.N. Srivastava,
International Management-
Concepts and Cases, Tata McGraw Hill, New Delhi.
- 4.Hodgetts, International Management, 3rd edition, Tata McGraw Hill, New Delhi.
- 5.John D Daniel, Lee H Radebaugh, Daniel P Sullivan,
International Business Environments and Operations - Pearson Education, 10th edition, 2004.
6. Koontz and Whelrich, Management, A Global Perspective,Tata McGraw Hill, New Delhi.
7. Nagandhi Anant R, International Management, Concept and Cases, Tata McGraw Hill.

**BHARATHI WOMEN'S COLLEGE (AUTONOMOUS),
CHENNAI 600108
B.COM (General)
ELECTIVE PAPER III – GLOBAL MARKETING MANAGEMENT
(For the students admitted from the academic year 2019-20)**

Hours per week:5

Semester : VI

Credits : 4

Subject Code:19ESJ

New subject introduced in 2019

Course Objectives

- ❖ To make the students understand the place and contribution of global marketing to the business enterprise.
- ❖ To identify the major basis of global marketing environment & marketing information system.
- ❖ To give the students an insight on the entry into the global market and expansion
- ❖ To know the product design and pricing objectives and pricing decisions
- ❖ To understand the concept of advertising and channels of distribution

Unit I - Overview of Global Marketing & Global Market Segmentation-Introduction to Global Marketing - The marketing concept- The three principles of Marketing- Importance of Global Marketing- Management Orientations- Driving and Restraining forces affecting Global Integration and Global Marketing - Global market segmentation – Global Targeting – Global Positioning

Unit II - Global Marketing Environment & Marketing Information System and research-Global economic environment – Global socio-cultural environment – The political, legal and regulatory environments in global marketing - Sources of market information – formal marketing research

Unit III - Entry and Expansion Strategies & Competitive Analysis-Decision criteria for International business - Entry and expansion model - Exporting- Sourcing – Licensing – Joint Venture – Ownership and Control - Ownership /Investment - Cooperative strategies and Global strategic partnerships (GSP) - Nature of GSP- Success factors- Alliances between Manufacturers and Marketers- International Partnerships in Developing countries- Competitive analysis and strategy-Industry analysis - Forces influencing competition- Global competition and national competitive advantage- Competitive advantage and strategic models- Strategic positions- Competitive Innovation and strategic Intent

Unit IV - Product and Pricing Decisions-Product decisions- Basic concepts- Product saturation levels in Global markets- Product design considerations- Attitudes toward country of origin- Geographic expansion: Strategic alternatives- New products in Global marketing- Pricing Decisions- Basic concepts- Environmental influences on pricing decisions- Global pricing objectives and strategies- Gray market goods- Dumping- Transfer pricing- Global pricing: Three pricing alternatives

Unit V - Channel and Promotion Decisions-Channel objectives and constraints- Distribution channels: Terminology and structure- International channel Innovation- Channel strategy for new market entry- Physical distribution and logistics - Global advertising and branding- selecting an Advertising agency- Advertising appeals- Public relations and publicity- personal selling- sales promotion- Direct marketing- Trade shows and exhibitions- Sponsorship promotion.

Course Outcome:

After the completion of the course, the students will be able to:

- ❖ Understand the concept of global marketing and global marketing segmentation
- ❖ Gain knowledge on the global marketing environment and marketing information system
- ❖ Analyse the ways in which entry can be made to global business and its expansion
- ❖ Gain knowledge on product design and product pricing
- ❖ Perceive about how the international channels of distribution and advertising helps in global marketing

Course Text:

Keegan J. Warren and Bhargava K. Naval, Global Marketing Management, Dorling Kindersley (India) Pvt. Ltd (Licensee of Pearson Education in South Asia), 7th Edition, 2011.

Course References:

1. Philip R. Cateora, John L. Graham and Prashant Salwan, International Marketing, Tata McGraw Hill Publishing Company Ltd, Special Indian 13th Edition, 2008.
2. Rajagopal, International Marketing, Vikas Publishing House Pvt Ltd, 2007.

Online References:

1. <http://www.downloadslide.com/2014/04/ebook-global-marketing-management-5e-by.html>
2. <http://www.freebookcentre.net/Business/Marketing-and-Sales-Books.html>
3. <http://bookboon.com/en/marketing-media-ebooks>

Other websites:

[www. wto.org](http://www.wto.org), [www. Caricom.org](http://www.Caricom.org), www.coha.org www.iie.org, [www. apecsec.org.sg](http://www.apecsec.org.sg),
www.economist.com, www.wsj.com, www.ft.com www.acnielsen.com, [www. greenbook.com](http://www.greenbook.com) www.adageglobal.com,