

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

(AUTONOMOUS)

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

DEPARTMENT OF B.COM (ACCOUNTING & FINANCE)



SYLLABUS AND REGULATIONS

ACADEMIC COUNCIL 31.5.2016

VISION OF THE DEPARTMENT

Business skills and knowledge developing

Competence to undertake projects

Overall perception of business world

Managing of internal and external forces of management

DETAILS OF SUBJECTS ALONG WITH CREDITS FROM 2014-2015 ONWARDS					
SEMESTER	SUBJECT	SUB.CODE	TITLE OF THE PAPER	INTERNAL & EXTERNAL	CREDITS
I	LANGUAGE	ULT/ULH/ULS/FC/1001	TAMIL/HINDI/SANSKRIT-I	25 & 75	3
	ENGLISH	UGE/FC/1001	GENERAL ENGLISH -I	25 & 75	3
	CORE I	UAF/CT/1A01	FINANCIAL ACCOUNTING	25 & 75	4
	CORE II	UAF/CT/1002	MARKETING	25 & 75	4
	ALLIED I	UAF/AT/1BS1	BUSINESS STATISTICS	25 & 75	5
	NON-MAJOR ELECTIVE	UAF/NE/1CP1	CONSUMER PROTECTION-I	40 & 60	2
	SOFT SKILLS	SSA1	ESSENTIALS OF LANGUAGES & COMMUNICATION SKILL	40 & 60	3
II	LANGUAGE	ULT/ULH/ULS/FC/2002	TAMIL/HINDI/SANSKRIT-II	25 & 75	3
	ENGLISH	UGE/FC/2002	GENERAL ENGLISH -II	25 & 75	3
	CORE III	UAF/CT/2003	ADVANCED FINANCIAL ACCOUNTING	25 & 75	4
	CORE IV	UAF/CT/2A04	BUSINESS COMMUNICATION	25 & 75	4
	ALLIED II	UAF/AT 2OR2	OPERATIONS RESEARCH	25 & 75	5
	NON-MAJOR ELECTIVE	UAF/NE 2CP2	CONSUMER PROTECTION- II	40 & 60	2
	SOFT SKILLS	SSA2	ESSENTIALS OF SPOKEN & PRESENTATION SKILLS	40 & 60	3

III	CORE V	UAF/CT/3A05	CORPORATE ACCOUNTING	25 & 75	4
	CORE VI	UAF/CT/3A06	LEGAL SYSTEMS IN BUSINESS I	25 & 75	4
	CORE VII	UAF/CT/3A07	BANKING AND FINANCIAL SERVICES	25 & 75	3
	CORE VIII	UAF/CT/3A08	ENTREPRENEURIAL DEVELOPMENT	25 & 75	3
	ALLIED III	UAF/AT/3BE3	BUSINESS ECONOMICS	25 & 75	5
	EVS	VCES	ENVIRONMENTAL STUDIES	25 & 75	2
IV	CORE IX	UAF/CT/4009	ADVANCED CORPORATE ACCOUNTING	25 & 75	4
	CORE X	UAF/CT/4A10	LEGAL SYSTEMS IN BUSINESS II	25 & 75	4
	CORE XI	UAF/CT/4011	PRINCIPLES OF MANAGEMENT	25 & 75	4
	CORE XII	UAF/CT/4A12	PRACTICAL AUDITING	25 & 75	3
	ALLIED IV	UAF/AT/4IE4	INTERNATIONAL ECONOMICS	25 & 75	5
	SKILL BASED ELECTIVE		PRINCIPLES OF INSURANCE		3
		UAF/IP/4001	INTERNSHIP		2
V	CORE XIII	UAF/CT/5A13	HUMAN RESOURCE MANAGEMENT	25 & 75	3
	CORE XIV	UAF/CT/5014	COST ACCOUNTING	25 & 75	4
	CORE XV	UAF/CT/5015	INCOME TAX LAW AND PRACTICE I	25 & 75	4
	CORE XVI	UAF/CT/5016	FINANCIAL		

			MANAGEMENT	25 & 75	4
	ELECTIVE I	UAF/EP/5A01	COMPUTER APPLICATIONS IN BUSINESS - I	40 & 60	5
	SOFT SKILLS		COMPUTING SKILLS	40 & 60	3
VI	CORE XVII		MANAGEMENT ACCOUNTING	25 & 75	4
	CORE XVIII		ADVANCED COST ACCOUNTING	25 & 75	4
	CORE XIX		INCOME TAX LAW PRACTICE II	25 & 75	4
	ELECTIVE II		COMPUTER APPLICATIONS IN BUSINESS - II	40 & 60	5
	ELECTIVE III		PROJECT & VIVA VOCE	20&80	5
	VALUE EDUCATION		VALUE EDUCATION (YOGA)	40 & 60	2

LIST OF ELECTIVE PAPERS:

- 1. COMPUTER APPLICATIONS IN BUSINESS- I**
- 2. COMPUTER APPLICATIONS IN BUSINESS- II**
- 3. PROJECT**
- 4. CUSTOMER RELATIONSHIP MANAGEMENT**
- 5. BUSINESS TAXATION**

SEMESTER – I

FINANCIAL ACCOUNTING (Core subject)

Theory 15 marks Problems 60 marks

SUB CODE: UAF/CT/1A01

CREDITS: 4

UNIT-I

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

UNIT –II

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

UNIT III

Average due Date- Account Current- Sale or Return

UNIT IV

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

UNIT V

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

Recommended Texts

- T.S.Reddy& A. Murthy, Financial accounting- Margham publications, Chennai

Text Books for Reference

- R.L. Gupta &V.K.Gupta , Advanced accounting – Sultan chand& sons, New Delhi.
- .Jain &Narang, Financial accounting- Kalyani Publishers, New Delhi
- Shukla&Grewal, Advanced accounting – S Chand , New Delhi.
- S.Parthasarathy&A.Jaffarulla, Financial accounting, Kalyani Publishers, New Delhi.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: FINANCIAL ACCOUNTING

SUB CODE: UAF/CT/1A01

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1
II	-	2	-	1	-	1
III	1	1	-	1	-	-
IV	-	2	-	1	-	1
V	1	2	1	1	-	1
TOTAL	3	9	2	5	-	4

SEC. A – 12

SEC. B –7

SEC. C - 4

SIGNATURE

MARKETING

SUB CODE: UAF/CT/1002

CREDITS: 4

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT-V

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

Recommended Texts

- Marketing- C.B.Gupta- Sultan Chand & Sons

Text Books for Reference

- Marketing – RajanNair.N- Sultan Chand & Sons
- Marketing- R.S.N. Pillai- S.Chand
- Marketing –L. Natarajan- Margham Publications

BUSINESS STATISTICS (Allied Subject)

Theory 15 marks Problems 60 marks

SUB CODE: UAF/AT/1BS1

CREDITS: 5

UNIT-I

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

UNIT-II

Measures of variation-Standard deviation mean deviation- Quartile deviation- Range- Lorenz curve.Simple correlation-scatter diagram-Karl Pearson's correlation-Rank correlation- Regression.

UNIT-III

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

UNIT-IV

Probability- Addition and Multiplication Theorem- Conditional Probability- Baye's Theorem (Without Proof) - Simple Problems.

UNIT-V

Sampling procedures-Simple, Stratified and Systematic sampling.
Hypothesis testing- Fundamental ideas- Large Sample test- Small sample test- t,F, ANOVA-Chi-square (without proof)- Simple application.

Recommended Texts

- P.R.Vittal, Business Statistics- Margham Publications

Text Books for Reference

- S.P.Gupta- Business Statistics- Sultan Chand & Sons
- R.S.N. Pillai- Statistics Theory & Practice- S.Chand
- S.P.Gupta, .P.K.Gupta, Manmohan- Sultan Chand & Sons

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: BUSINESS STATISTICS

SUB CODE: UAF/AT/IBS1

CREDITS:5

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1
II	1	2	-	1	-	1
III	1	1	-	1	-	-
IV	1	1	-	1	-	-
V	1	1	1	1	-	2
TOTAL	5	7	2	5	-	4

SEC - A – 12

SEC – B –7

SEC- C - 4

SIGNATURE

NON MAJOR ELECTIVE

CONSUMER PROTECTION – I

SUB.CODE: UAF/NE/1CP1

CREDITS: 2

UNIT I

Concept of Consumer, Types of Consumers, Need for consumer protection

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Recommended Text:

- **Consumer Protection -Dr. Roopa Om Mathur -Vayu Education of India.**

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING

Theory15: Problems: 60

SUB CODE: UAF/CT/2003

CREDITS: 4

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

Recommended Texts

- T.S.Reddy & A. Murthy, Financial accounting- Margham publications, Chennai

Text Books for Reference

- R.L. Gupta & V.K.Gupta , Advanced accounting – Sultan Chand & sons, New Delhi.
- . Jain & Narang, Financial accounting- Kalyani Publishers, New Delhi
- Shukla & Grewal, Advanced accounting – S Chand , New Delhi.
- S.Parthasarathy & A.Jaffarulla, Financial accounting, Kalyani Publishers, New Delhi.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: ADVANCED FINANCIAL ACCOUNTING

SUB CODE: UAF/CT/2003

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	ANY
II	1	2	1	1	-	ONE
III	1	1	-	1	-	1
IV	1	2	-	1	-	1
V	1	1	-	1	-	1
TOTAL	5	7	2	5	-	4

SEC - A - 12

SEC - B - 7

SEC - C - 4

SIGNATURE

BUSINESS COMMUNICATION

SUB CODE: UAF/CT/2A04

CREDIT: 4

UNIT-I:

Definition- Methods-types- Principles of Effective Communication- Barriers to Communication- Business Letter- Layout.

UNIT-II

Kinds of Business Letters: Interview- Appointment- Acknowledgement- Promotion- Enquiries- Replies-Orders-Sales-Circular-Complaints.

UNIT-III

Bank Correspondence- Insurance Correspondence- Agency Correspondence- Correspondence with Shareholders, Directors.

UNIT-IV

Report Writing-Agenda, Minutes of Meeting, Memorandum, Office Order, Circular-Notes.

UNIT-V

Modern Forms of Communication- Fax, E-Mail, Video Conferencing- Internet-Websites and their use in Business.

Recommended Texts:

- N.S.Raghunathan, R.Santhanam, Business Communication- Margham Publications

Text Books for Reference

- Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
- Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
- K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole Imprints Pvt.Ltd.

OPERATIONS RESEARCH

SUB CODE: UAF/AT/ 2OR2

CREDITS: 5

UNIT-I

Introduction to OR – Meaning & Scope – Characteristics-models in OR.
LPP- formulation- graphical method- simplex method (Simple Problems)- Big M method
application in business- merits & demerits.

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

Decision theory – decision trees.Game theory meaning and characteristics- Saddle point-
Dominance property.

Recommended Texts

- P.R. Vittal Operations Research-Margham publications- Chennai.

Text Books for Reference

- P.K. Gupta & Man Mohan, Problems in Operations Research- Sultan Chand&Sons.
- V.K.Kapoor, IntrductionTo Operations Research- Sultan Chand & Sons.
- Hamdy A Taha, Operations Research- An Introduction Prentice Hall of India.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: OPERATIONS RESEARCH

SUB CODE: UAF/AT/ 2OR2

CREDITS: 5

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	1	-	1
II	2	1	-	2	-	1
III	2	1	-	1	-	1
IV	1	1	-	1	-	-
V	1	1	-	1	-	1
TOTAL	8	4	1	6	-	4

SEC. A – 12

SEC. B – 7

SEC. C - 4

SIGNATURE

SEMESTER – III

CORPORATE ACCOUNTING
(AS PER REVISED SCHEDULE VI)

Theory :15 Problems: 60

SUB CODE: UAF/CT/3A05

CREDITS:4

UNIT - I

Issue of shares and Debentures – Various Kinds – Forfeiture – Reissue – Underwriting of Shares

UNIT - II

Redemption of Preference Shares and Debentures- Purchase of business – Profits Prior to Incorporation

UNIT - III

Preparation of Company Final Accounts – Company Balance Sheet Preparation – Computation of Managerial Remuneration

UNIT – IV

Valuation of goodwill and shares.

UNIT – V

Alteration of share capital-Internal reconstruction and reduction of capital.

Recommended Texts

- Corporate accounting – T.S. Reddy and A. Murthy. Margham publishers

Text Books for References

- Corporate accounting - Jain and Narang, Kalyani Publishers
- Corporate accounting - S.N. Maheshwari. sultan chand& sons
- Corporate accounting – R.L. Gupta&Radhaswamy, sultan chand& sons

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: CORPORATE ACCOUNTING

(AS PER REVISED SCHEDULE VI)

SUB CODE: UAF/CT/3A05

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1
II	1	2	1	2	-	-
III	-	2	-	1	-	1
IV	-	2	-	1	-	1
V	1	1	-	-	-	1
TOTAL	3	9	2	5	-	4

SEC - A - 12

SEC - B - 7

SEC- C - 4

SIGNATURE

LEGAL SYSTEMS IN BUSINESS - I

SUB CODE: UAF/CT/3A06

CREDITS:4

UNIT – I

Indian Contract Act – Formation – Terms of Contract – Forms of contract – Offer and Acceptance consideration.

UNIT – II

Capacity – flaw in consent, Void agreements – Illegal agreements.

UNIT – III

Performance – Tender – Quasi Contract – Discharge – Remedies for breach of contract.

UNIT – IV

Contract of Agency – Types – Creation – Duties , Rights of Principal and Agent – Termination of agency

UNIT – V

Sales of Goods Act – Sale and agreement to sell – Formation – Caveat emptor – Implied Conditions and warranty – Rights of unpaid seller.

Recommended Texts:

- Legal systems in Business – N.D.Kapoor.

Text Books for References:

- Business Laws- K.C. Garg V.K.Sareen Mukesh Sharma, Kalyani publishers
- Business Laws- M.R.srinivasan, Margham Publications

BANKING AND FINANCIAL SERVICES

Sub Code: UAF/CT/3A07

Credits: 3

UNIT – I

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

UNIT – II

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

UNIT-III

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

UNIT – IV

Meaning and importance of Financial Services – Types of Financial Services — Players in Financial Services Sector- Stock Exchange – meaning, functions of stock exchange – types of speculators- Listing – SEBI – objectives, main features, powers –

UNIT – V

Leasing & Hire Purchase – Merchant Banking – Factoring — Venture capital.

Recommended Texts:

- Financial Services, B.Santhanam, Margham Publications.
- Banking Theory, Law and Practice B.Santhanam, Margham Publications.

Text Books For Reference:

- Financial Services, M.Y.Khan
- Banking Theory, Law and Practice, S.N.Maheswari, Kalyani Publishers
- Banking Theory, Law and Practice, Varshney and Sundaram, Sultan Chand Publications.
- Banking Theory and Practice, Jayasankar, Margham Publications.

ENTREPRENEURIAL DEVELOPMENT

SUB CODE: UAF/CT/3A08

CREDITS:3

UNIT I

Concept of Entrepreneurship: Entrepreneurship- Meaning – Types – Qualities of an Entrepreneur- Classification of Entrepreneurs – Factors influencing Entrepreneurship- Functions of Entrepreneurs.

UNIT II

Entrepreneurial Development – Agencies : Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute . All India Financial Institutions – IDBI – IFCI – ICICI- IRDBI

UNIT III

Project Management: Business Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing , Finance, Technology and Legal Formalities – Preparation of Project Report – Tools of Appraisal

UNIT IV

Entrepreneurial Development Programmes (EDP) – Role , Relevance and achievements – Role of Government .in organising in EDPs- Critical Evaluation

UNIT V

Economic Development and Entrepreneurial Growth
Role of Entrepreneur in Economic Growth- Strategic Approaches in the changing Economic Scenario for small scale Entrepreneurs – Networking, Niche play, Geographic concentration, Franchising/ Dealership – Development of Women Entrepreneurship.

Recommended Texts:

- Jayashree Suresh- Entrepreneurial Development, Margham Publications

Text Books for References :

- Entrepreneurial Development- E. Gordon and K. Natarajan- Himalaya Publishing House
- Entrepreneurial Development- C.B.Gupta and Dr. N.P. Srinivasan – Sulthanchand&sons

BUSINESS ECONOMICS

SUB CODE: UAF/AT/3BE3

CREDITS:5

Unit 1

Introduction to economics- Wealth, Welfare and Scarcity views on economics, Positive and Normative Economics - Definition-Scope and Importance of Business Economics.

Concepts: Production and Possibility frontier-opportunity cost-Accounting and Economic profit-Incremental and Marginal Concepts –Time and Discounting Principles –Concept of Efficiency.

Unit II

Demand and Supply functions: Meaning of Demand-Determinants and Distinctions of demand-Law of Demand –Elasticity of Demand-Demand forecasting-Supply concept and Equilibrium

Unit III

Consumer Behaviour: Law of Diminishing Marginal utility-Equi-Marginal utility-Indifference curve-Definition, properties and equilibrium

Unit IV

Production: Law of Variable proportion-Law of returns to scale-Producers equilibrium-Economies of Scale.

Cost classification-Break even analysis.

Unit V

Product Pricing:Price and Output Determination under perfect competition,Monopoly-Discriminating Monopoly-Monopolistic Competition-Oligopoly-Pricing objectives and Methods.

Recommended Text:

- R. Lekhi, Business Economics, Kalyani Publications

Text Books for Reference :

- S.Sankaran, Business Economics, Margham Publications.
- H.L.Ahuja, Business Economics, Sultan Chand & sons.

IV SEMESTER

ADVANCED CORPORATE ACCOUNTING

Theory 15 Problems 60

SUB CODE:

CREDITS:4

UNIT I

Amalgamation, Absorption and External reconstruction.

UNIT II

Consolidated Final Statement of Holding Companies and subsidiary Companies (Inter- company owing excluded)- Treatment of Dividend.

UNIT III

Final Statements of Banking Companies

UNITIV

Insurance Company accounts- Life Insurance and General Insurance under IRDA 2000- Accounting for Price level changes

UNIT V

Liquidation –Statement of Affairs and Liquidators Final statement of accounts.

Recommended Text:

- Corporate accounting – T.S. Reddy and A. Murthy, Margham Publications

Text books for Reference:

- Corporate accounting - Jain and Narang, Kalyani Publishers
- Corporate accounting - S.N. Maheshwari. Sultan Chand & sons.
- Corporate accounting– R.L. Gupta&Radhaswamy, Sultan Chand & sons.

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: ADVANCED CORPORATE ACCOUNTING

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	1	2	1	1	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	5	7	2	5	-	4

SEC - A - 12

SEC - B - 7

SEC- C - 4

SIGNATURE

LEGAL SYSTEMS IN BUSINESS - II

SUB CODE:

CREDITS:3

UNIT- I

Definition of joint stock company - Kinds – Formation – Incorporation.

UNIT-II

Memorandum of Association – Contents and Alteration – Doctrine of Ultra Vires – Articles of Association – Contents – Distinction between the two – Doctrine of Indoor Management – Prospectus – Contents – Statement in Lieu of prospectus.

UNIT-III

Share capital – Kinds of shares – Voting rights – Borrowing powers of companies – Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers – Qualification and Disqualification.

UNIT-IV

Meetings and resolutions – Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – Resolutions – Ordinary and Special.

UNIT-V

Winding up of a company – Modes of winding up – Winding up by the court – Voluntary winding up – Member's voluntary winding up – Creditor's voluntary winding up.

Recommended Text:

- N.D. Kapoor ,Legal systems in Business,Sulthanchand and sons

Text Books for Reference:

- M.R.srinivasan ,Company Law, Margham Publications
- N.D. Kapoor ,Company Law,Sulthanchand and sons

PRINCIPLES OF MANAGEMENT

SUB CODE:

CREDITS:3

UNIT I

Management: Importance- Definition- Nature and Scope of Management Process- Role and- Functions of a Manager- Levels of Management- Development of Scientific Management and other schools of thought and approaches.

UNIT II

Planning- Nature – Importance- Forms-Types-Steps in Planning- Objectives- Policies- Procedures and methods- Nature and types of policies- Decision making- Process of Decision making- Types of Decisions.

UNIT III

Organising- Types of organizations- Organisational structure- Span of Control and Committees- Departmentalisation- Informal Organisation.

UNIT IV

Authority- Delegation- Decentralisation- Difference between Authority and power- Responsibility- Recruitment- Sources, Selection , training- Direction- Nature and Purpose.

UNIT V

Co-ordination- Need, Types of techniques and requisites for excellent Co-ordination- Controlling- Meaning and Importance- Control Process.

Recommended Text:

- J.Jayasankar, Business Management- Margham Publications, Chennai.

Text Books for Reference:

- C.B.Gupta, Management Theory and Practice- Sultan Chand & Sons, New Delhi
- L.M.Prasad, Principles and Practice of Management, Sultan Chand, New Delhi
- N.Premavathy, Principles of Management- Sri Vishnu Publication, Chennai.
- P.C. Tripathi, P.N.Reddy, Principles of Management- Tata Mc.Graw Hill –New Delhi.

PRACTICAL AUDITING

SUB CODE:

CREDITS:3

UNIT I

Meaning and definition of Auditing- Distinction between Auditing and Accounting- Objectives- advantages and Limitations of Audit – Scope of Audit – Classification of Audits- audit Planning , Meaning- Audit Programme, Meaning, Objectives and Contents- Audit Note book, contents, usefulness of audit notebook- Audit working papers, Meaning. Ownership and Custody- Test Checking and Routine Checking, Meaning- Internal Control, Meaning, Definition , Objectives, Technique for evaluation of internal control system- Internal check, Meaning, Objectives, Difference between Internal Control, Internal Check and Internal audit.

UNIT II

Vouching , Meaning and definitions, Objectives- Trading Transactions- Audit of Ledger- Scrutinising of ledgers- Vouching of cash receipts and payments. Vouching of Outstanding assets and liabilities - verification , meaning , objectives and process- valuation of assets and liabilities- distinction between verification and valuation.

UNIT III

Depreciation and Reserves- Meaning- Auditor's duty with regard to depreciation- reserves and provisions- distinguish reserves and provisions- Depreciation of wasting assets.

UNIT IV

Appointment of Auditors- Appointment of First Auditor- Appointment by Central Government- Filling of casual vacancy- Appointment by special resolution- re-appointment and compulsory re-appointment- Ceiling on the number of auditorship- Removal of Auditor – Remuneration- Auditors lien – Qualification and disqualification- Duties of the company auditor- Rights and Powers of Auditors- Different classes of Auditors- Audit report- Preparation and Presentation.

UNIT V

EDP Audit- Meaning- Division of auditing in EDP environment – impact of Computerisation on audit approach- Online Computer system audit- Types of online computer system- Audit around with the computers- Procedure of audit under EDP system.

Recommended Texts:

- Pradeep Kumar, BaldevSachdeva, JagwantSingh ,Auditing, Principles and Practices, Kalyani Publishers.

Text Books for Reference:

- D.P.Jain,Auditing,Konark Publishers Pvt ltd.
- Ravinder Kumar and VirendarSharma,Auditing, Principles and Practice, Eastern Economy edition.
- B.N. Tandon,Practical Auditing- Sultan chand&sons.

INTERNATIONAL ECONOMICS

SUB CODE:

CREDITS:5

UNIT I

International Trade-Importance of international trade, Theories of Foreign Trade:-Theories of Adam Smith, Ricardo, Haberler's, Heckscher-Ohlin

Unit II

Balance of Trade, Balance of Payments-Concepts-Causes of Disequilibrium, Methods to Correct Disequilibrium-Fixed and Floating Exchange Rates-Euro-Dollar Marketing (An over view)

Unit III

Export Management-Export Procedure and Documents-Export Finance-Export Promotion-Export Pricing.

Unit IV

International Economic Organizations and its Functions -
IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

UNIT V

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

Recommended Text

- Dr. S. Sankaran. International Economics, Margham Publications

Text Books for Reference

- Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House
- H G Mannur, International Economics, Vikas Publishing House.

SKILL BASED ELECTIVE

PRINCIPLES OF INSURANCE

COMMON TO B.COM (GEN), B.BA, B.COM (A&F) & B.COM (ISM)

UNIT-I (5 hrs)

Insurance –meaning, definition, features, types of Insurance –life and non-life Insurance,-Principles of Insurance.

UNIT-II (5 hrs)

Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

UNIT-III (10 hrs)

General Insurance – fire, marine – Miscellaneous Insurance -- Insurance Intermediaries – Foreign Insurers in India – Marketing and selling of Insurance Services

UNIT-IV(5 hrs)

Legal and regulatory aspects of Insurance- IRDA – objectives, powers, Functions

UNIT-V (20 hrs)

Documentation- theory & practice of premium rating, Personal & retail insurance—claims procedure- customer service- Insurance career prospects

Recommended Text:

1. Principles & Practice of Insurance, A. Murthy, Margham Publications

V SEMESTER

HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS:3

UNIT I

Nature and scope of Human Resource Management- Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection –Methods of Selection – Uses of various tests-interview techniques in selection and placement .

UNIT II

Induction –Training – Methods – Techniques –Identification of the training needs – Training and Development – Performance appraisal –Transfer – Promotion and termination of services – Carrier development.

UNIT III

Remuneration –Components of remuneration- Incentives – Benefits – Motivation- Welfare and social security measures .

UNIT IV

Labour Relation- Functions of Trade Unions –Forms of collective bargaining – Workers participation in management –Types and effectiveness – Industrial Disputes and Settlements (laws excluded)

UNIT V

Human Resource Audit- Nature – Benefits-Scope – Approaches.

Recommended Text:

- Dr. Jayasankar, Human Resource Management, Margham Publications

Text Books for Reference:

- L M Prasad ,Human Resource Management , Sulthan Chand and sons
- C B Gupta, Human Resource Management , Sulthan Chand and sons

COST ACCOUNTING

SUB CODE:

CREDITS:4

UNIT I

Nature and scope of Cost Accounting , Cost analysis , concepts and Classifications.Installation of costing systems, cost centres and profit centres.

UNIT II

Cost sheets , tenders and quotations. Reconciliation of cost and financial accounts.

UNIT III

Material purchase control , level, aspects , need and essentials of material control. Stores control-Stores department, EOQ, Stores records, ABC analysis , VED analysis .Material costing –Issue of materials –FIFO,LIFO,HIFO, SAM ,WAM, Market price, base stock method and standard price method.

UNIT IV

Labour cost-computation and control .Time keeping Methods of wage payments –Time rate and piece rate system .Pay roll procedure . Idle time and over time .Labourturnover .

UNIT V

Overheads-Classification, Allocation , Apportionment and Absorption , Accounting and control of overheads –Manufacturing , Administration , Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate .

Recommended Text:

- T.S.Reddy and Y.Hariprasad Reddy , Cost Accounting, Margham Publications

Text Books for Reference:

- S.P.Jain and K.L.Narang ,Cost Accounting, Kalyani Publishers
- Dr. A. Murthy. Dr. S. Gurusamy, Cost Accounting, Tata McGraw Hill

ShrimathiDevkunvarNanalal Bhatt Vaishnav College for Women

(Autonomous)

Chromepet, Chennai- 600 044

Affiliated to the University of Madras and Reaccredited with 'A' Grade by NAAC

GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper : COST ACCOUNTING

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	-	1	-	-	-
II	1	2	1	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	5	7	2	5	-	4

SEC - A – 12

SEC – B – 7

SEC- C - 4

SIGNATURE

INCOME TAX LAW AND PRACTICE – I

SUB CODE:

CREDITS:4

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Recommended Text:

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

Text Books for Reference:

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

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper :INCOME TAX LAW AND PRACTICE – I

SUB CODE: CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	2	1	1	1	-
II	-	2	-	1	-	1
III	-	2	-	1	-	1
IV	-	2	-	2	-	1
V	-	2	1	-	-	-
TOTAL	2	10	2	5	1	3

SEC - A – 12

SEC – B – 7

SEC- C - 4

SIGNATURE

FINANCIAL MANAGEMENT

SUB CODE:

CREDITS:4

UNIT I

Meaning , Objectives and Importance of Finance –Sources of finance-Functions of financial management –Role of financial managers in Financial Management.

UNIT II

Capital structures planning –Factors affecting capital structures –Determining Debt and equity proportion – Theories of capital structures – Leverage concept .

UNIT III

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

UNIT IV

Dividend policies –Factors affecting dividend payment – Company law provision on dividend payment – various dividend models (Walter’s Gordon’s- M.M. Hypothesis

UNIT V

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

Recommended Text:

- A. Murthy ,Financial Management , Margham Publications

Text Books for Reference:

- DrMaheswari S.N, Elements of Financial Management , Sulthan Chand and sons
- Dr. R.P.Rustagi, Basic Financial Management , Sulthan Chand and sons

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper : FINANCIAL MANAGEMENT

SUB CODE: CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	-	2	-	2	-	1
III	1	2	-	1	-	1
IV	1	2	-	1	-	1
V	2	-	1	1	-	1
TOTAL	6	6	2	5	-	4

SEC - A - 12

SEC - B - 7

SEC- C - 4

SIGNATURE

ELECTIVE I : COMPUTER APPLICATIONS IN BUSINESS – I [PRACTICAL]

Sub Code:

Credits: 5

UNIT – I (30 hrs)

Introduction to Tally.ERP 9 and Voucher entries postings –Capital received(cash), Cash deposited in to Bank, Loans recd (cash), Credit purchase (capital goods) , Credit purchase (expense items & services), Debit note – Purchase return, Customers advance received (cash), Credit sales, Credit note – sales returns, Cash withdrawal from Bank, Cash sales, Collection from Debtors (cash), Cash purchase, Accounting for Prepaid expenses , Accounting provision for purchases, Accounting provision for expenses, Accounting provision for Doubtful debts , Depreciation

UNIT – II (25 hrs)

Payments through Cheque, NEFT - Capital received (cheque), Loans recd(cheque), Payment of advance to suppliers (cheque), Payment of advance to suppliers (NEFT), Credit purchase (resale / manufacture / professional service), Customers advance received (cheque), Bank to Bank Transfer (NEFT), Collection from Debtors (cheque), Refunds received (cheque), Payment of vendors (cheque), Payment of vendors (NEFT), Payment of rent (cheque), Payment of rent (NEFT), , Bank Reconciliation Statement

UNIT – III (20 hrs)

Preparation of Trial Balance, Final Accounts, Final Accounts with adjustments

UNIT – IV (5hrs)

Inventory Accounting, Purchase and Sales Order

UNIT – V (10 hrs)

Introduction to TDS, VAT, CST and EXCISE DUTY

VI SEMESTER

MANAGEMENT ACCOUNTING

SUB CODE:

CREDITS:4

UNIT I

Management Accounting – Meaning, Scope, Importance and Limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

Analysis and Interpretations of financial statements – Nature, Objectives, Tools – Methods – Comparative statements, common size statement and trend analysis.

UNIT II

Ratio Analysis – Interpretations, Benefits and Limitations – Classification of ratios - Liquidity , Profitability, Turnover, Solvency or Financial Ratios.

UNIT III

Funds Flow and Cash Flow Statements.

UNIT IV

Budgets and Budgetary control – Meaning, Objectives, Merits and Demerits – Types of Budgets – Production, Cash and flexible budgets.

UNIT V

Capital Expenditure Control – Capital budgeting techniques – pay back period – Accounting Rate of Return – Net Present Value method.

Recommended Text:

- T.S.Reddy and Y.Hariprasad Reddy , Management Accounting, Margham Publications

Text Books for Reference:

- DrMaheswari S.N, Management Accounting, Sulthan Chand and sons
- R.S.N.Pillai and Bagavathi, Management Accounting, S. Chand

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: MANAGEMENT ACCOUNTING

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	1	1	-	1	-	1
III	1	2	1	1	-	1
IV	1	1	-	1	-	1
V	1	2	-	1	-	1
TOTAL	5	7	2	5	-	4

SEC - A – 12

SEC – B – 7

SEC- C - 4

SIGNATURE

ADVANCED COST ACCOUNTING

SUB CODE:

CREDITS:4

UNIT I

Methods of costing: Unit Costing- Tenders or Quotations- Job Costing- Batch costing
EBQ .

UNIT II

Contract costing- Preparation of Contract Accounts – Contractee Account – Preparation of
Balance Sheet.

UNIT III

Process Costing – Features of Process Costing – Process Accounts – Process Losses and
Gains.

UNIT IV

Operating Costing- Transport ,Power Supply, Cinema Theater.

UNIT V

Marginal Costing as a technique – Marginal Costing – BEP Analysis- profit Planning-
contribution – Key Factor – Margin of Safety.

Marginal Costing- Decision making – Sales – Mix – Exploring new markets- Make or Buy
Decisions – Shut down or Continue.

Recommended Text:

- T.S.Reddy and Y.Hariprasad Reddy , Cost Accounting, Margham Publications

Text Books for Reference:

- S.P.Jain and K.L.Narang ,Cost Accounting, Kalyani Publishers
- Dr. A. Murthy. Dr. S. Gurusamy, Cost Accounting, Tata McGraw Hill

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GUIDELINES TO THE QUESTION PAPER SETERS

Problem oriented paper: ADVANCED COST ACCOUNTING

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	1	1	-	1	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	2	1	1	-	1
TOTAL	5	7	2	5	-	4

SEC - A - 12

SEC - B - 7

SEC- C - 4

SIGNATURE

INCOME TAX , LAW AND PRACTICE-II

SUB CODE:

CREDITS:4

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Recommended Text:

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

Text Books for Reference:

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

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GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper INCOME TAX LAW & PRACTICE – II

SUB CODE:

CREDITS:4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	1	-	1
II	1	2	-	1	-	1
III	1	1	1	1	-	1
IV	1	2	-	2	-	1
V	2	-	1	-	-	-
TOTAL	5	7	2	5	-	4

SEC - A – 12

SEC – B – 7

SEC- C - 4

SIGNATURE

ELECTIVE II :COMPUTER APPLICATIONS IN BUSINESS – II[PRACTICAL]

Sub Code:

Credits : 5

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

OBJECTIVES:

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

SPSS - Statistical Package for Social Science.

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

MS-Excel - 5 + 25 Hours

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

Variance Analysis

ELECTIVE III

PROJECT

CREDITS - 5

INTERNAL - 20 MARKS

EXTERNAL – 80 MARKS

PATTERN OF QUESTION PAPER

External (75 Marks)

SECTION-A

Answer any 10 out of 12 questions 10*2= 20

SECTION-B

Answer any 5 out of 7 questions 5*5= 25

SECTION-C

Answer any 2 out of 4 questions 2*15= 30

Total Marks = 75

Internal(25 Marks)

- a. Tests:
 - Cat-I 5
 - Cat-II 5
 - Model 5
 - b. Seminar 5
 - c. Objective/Aptitude Test 5
- 25

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CHROMEPET, CHENNAI-600044**

**DEPARTMENT OF COMMERCE (DAY, EVENING, CORPORATE
SECRETARYSHIP)**

B.B.A., ISM, B.Com (Hons), B.Com(A&F), M.Com &M.Phil

The Board of Studies Meeting of the Commerce(DAY, EVENING, CORPORATE SECRETARYSHIP, B.B.A, ISM, , B.Com(Hons), B.Com(A&F M.Com &M.Phil Departments was held on 02/07/2015 at 2.00p.m in the college premises.

MINUTES OF THE BOARD OF STUDIES MEETING

The Members of the Board present were

SNo.	Name of the Members	Designation	Signature
1.	Prof.Dr.R.Rangarajan (University Nominee)	Associate Professor, PG & Research Department of Commerce, University of Madras, Chennai	
2.	Dr.Kumaresan	Associate Professor, PG & Research Department of Commerce, Pachaiappas College, Chennai	
3.	Dr.M.R.Vasudevan	Associate Professor PG & Research Dept.of Commerce, D.G.Vaishnav College, Arumbakkam, Chennai	
4.	Dr.V.Kalaivani	Head of the Department Department of Commerce, Chellammal College, Chennai	
5	Dr.RajarajanVanjeko	Associate Professor, PG & Research Department of Commerce, Pachaiappas College, Chennai	
6.	Dr.D. Armstrong Doss	Head, Dept. of Business Administration, Madras Christian College, Tambaram, Chennai	
7.	Ms. B. Sathiyapriya	Head, Dept of Computer Application, Madras Christian College, Tambaram, Chennai	
8	Mrs.UshaSugavanum	Chartered Accountant chennai	
9	Dr.Roshini	Director, Versatile Business School, Chennai	

Chairman

**S.D.N.B.VAISHNAV COLLEGE FOR WOMEN, CHROMEPET,
CHENNAI – 600 044**

DEPARTMENT OF B.Com(Accounting&Finance)

Minutes of the Board of Studies Meeting

The Board of studies meeting of the Department of B.Com (Accounting&Finance) was held on **11/04/2016 at 11.00 A.M.** in the college premises. The Chairman of the Board welcomed the gathering; subsequently the business meeting was conducted. The Members of the Board present were:

S. No.	Name and Official Address	Signature
1.	Dr.R.Rangarajan (University Nominee) Professor, PG & Research Department of Commerce, University of Madras, Chennai	
2.	Dr.V. Kalaivani Head of the Department Department of Commerce, Chellammal College, Chennai	
3.	Mrs.UshaSugavanum Chartered Accountant Chennai	
4.	Dr.Roshini Director Versatile Business School, Chennai	

I, resolve to recommend to the Academic Council the syllabus, the regulations, the Question Paper Pattern, the Internal Assessment component be approved from the academic year 2016-2017.

CHAIRMAN

FACULTY MEMBERS IN THE BOARD OF STUDIES OF B.COM(A&F)

<u>S.No</u>	<u>NAME</u>	<u>DESIGNATION</u>
1.	Dr. R. Savithri	Head of the Department of Commerce
2.	Mrs. R. Valarmathi	Associate Prof , Dept of Commerce and Head- in- charge Dept of B.Com(A&F)
3.	Mrs .Y. Kalaivani	Assistant Prof., Dept of B.Com(A&F)
4.	Mrs. T. MetildaDevakirubai	Assistant Prof., Dept of B.Com(A&F)

ELECTIVE IV- CUSTOMER RELATIONSHIP MANAGEMENT

SUB CODE:

CREDITS:

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

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

Reference Books:

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

ELECTIVE V - BUSINESS TAXATION

Sub Code:

Credits:

OBJECTIVES:

- To acquaint the students with the Indirect taxes to which the business organization are exposed.
- To inculcate the applicability of Indirect Taxes in the students day to day life

UNIT – I Objectives of Taxation- Canons of Taxation – Tax system in India- Direct and Indirect Taxes – Meaning and Types.

UNIT – II Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods – Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty Offences and Penalties – Settlement – Appellate provisions.

UNIT – III The customs duty – Levy and Collection of customs duty – organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

UNIT – IV Central Sales Tax Act – Levy and Collection of CST – Important Definition of Sales Purchase in the course of export or import – Liability of Tax – Registration of dealers- Goods of Special Importance – Offences and penalties.

UNIT- V Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration – Service Tax – Tax on different services – Rate of Service Tax.

REFERENCE BOOKS :

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi,
Bharat Law House Pvt. Ltd.
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania,
Taxmann
6. Indirect Taxes - Dathey
7. Business Taxation – T.S. Reddy & Dr. Y. Hariprasad Reddy,
Margham Publications

**CHANGES MADE IN THE BOARD OF STUDIES MEETING HELD ON
11TH APRIL 2016**

1. Syllabus for Computer Applications I and II has been revised for 5th semester and 6th semester.
2. Human Resource Management is introduced in the 5th semester.
3. List of Electives
 - A. COMPUTER APPLICATIONS IN BUSINESS- I
 - B. COMPUTER APPLICATIONS IN BUSINESS- II
 - C. PROJECT
 - D. CUSTOMER RELATIONSHIP MANAGEMENT
 - E. BUSINESS TAXATION

Students will select one elective in the 5th semester and 2 elective in the 6th semester

4. Principles of Insurance will be offered as a skill based elective in the 4th semester for the students admitted in 2016 – 2019 Batch.

CHAIRMAN