

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A⁺** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

BACHELOR OF COMMERCE (Professional Accounting)

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2021 – 2022 Batch onwards)



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CRITERION - I

1.2.2 Details of Programmes offered through Choice Based Credit System (CBCS) / Elective Course System

**Syllabus copies with highlights of contents focusing on
Elective Course System**



To be Noted:

HIGHLIGHTED	COURSE
	Elective

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(w.e.f. 2021 - 2022 Batch Onwards)

COURSE STRUCTURE

Sem	Part	Sub Code	Title of the Paper	Teachinghrs (per week)	Exam Duration (hrs)	Marks Allotted			Credits
						CIA	SE	Total	
V	III	21R51	CORE-Corporate Accounting	6	3	25	75	100	5
	III	21R52	CORE-Business Law	5	3	25	75	100	4
	III	21R53	CORE- Income Tax –I	5	3	25	75	100	4
	III	21R54	CORE-Financial Markets and Services	5	3	25	75	100	4
	III		Elective I	5	3	25	75	100	4
	IV	21SER51	SBE-Intellectual Property Rights	2	3	25	75	100	2
	IV	214EV5	SBE-Environmental Studies	2	3	25	75	100	2
VI	III	21R61	CORE-Special Accounts	6	3	25	75	100	5
	III	21R62	CORE-Business Environment and Ethics	5	3	25	75	100	4
	III	21R63	CORE-Income Tax –II	5	3	25	75	100	4
	III	21R64	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III		Elective II	5	3	25	75	100	4
	IV	21SER61	SBE- Cyber Law	2	3	25	75	100	2
	IV	214VE6	SBE-Value Education	2	3	25	75	100	2
	V	215NS4/ 215PE4	Extension Activities: NSS/Physical Education	-	3	25	75	100	1

Electives:**Semester – V****Elective I (choose any one)**

- | | | |
|----|---------------------------|----------|
| 1. | Management Accounting | - 21RE5A |
| 2. | Human Resource Management | - 21RE5B |

Semester – VI**Elective II (choose any one)**

- | | | |
|----|----------------------|----------|
| 1. | Financial Management | - 21RE6A |
| 2. | Services Marketing | - 21RE6B |

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Title of the Paper	:	Management Accounting	
Semester	:	V	Contact hours: 5
Sub Code	:	21RE5A	Credits: 4

Objectives:

1. To help the students to know the evolution of management Accounting.
2. To understand the principles and practice of management Accounting.

Unit –I

Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis .

Unit – II

Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .

Unit – III

Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.

Unit – IV

Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).

Unit – V

Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.

Text Book:

Dr.R.Ramachandran&Dr.R.Srinivasan,ManagementAccounting,Sriram Publications,Tiruchirappalli, 17th Revised and Enlarged Edition, 2020.

Reference Books :

1. Manmohan & Goyal, Management Accounting Himalaya Publishing House, Mumbai, 2021.
2. M.Y. Khan & P.K.Jain, Management Accounting, Himalaya Publishing House, Mumbai, 2021.
3. Gordon P .Jeyaram, N. Sundaram, R. Jeyachandran, Management Accounting ,Sultan Chand & Sons, New Delhi, 2015.
4. T.S Reddy and Y. Hari Prasad Reddy, Management Accounting, Himalaya Publishing House, Mumbai, 2018.

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	:	Human Resource Management	
Semester	:	V	Contact hours: 5
Sub Code	:	21RE5B	Credits: 4

Objectives:

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.

UNIT : I

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.

UNIT : II

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

UNIT : III

Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India-Organized and unorganized Sector-Workers Participation in Management.

UNIT : IV

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

UNIT : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

Text Book:

Gupta. C.B, *Human Resource Management*, Sultan Chand & sons, New Delhi, 2010.

Reference Books:

1. Badi.R.V , *Human Resource Management*, Vrinda Publications, New Delhi, 2010
2. Chaudri.K.K, *Human Resource Management Principles & Practice* , Himalaya Publication House pvt Ltd-Mumbai, 2010.
3. Jaya Sankar.J, *Human Resource Management*, Margham Publications, 2010.
4. Khanka.S.S, *Human Resource Management(Text & Cases)*, S.Chamd, New Delhi, 2013.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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Title of the Paper	:	Financial Management	
Semester	:	VI	Contact hours: 5
Sub Code	:	21RE6A	Credits: 4

Objectives:

1. To understand the various tools and techniques of Financial Management
2. To help the students in financial decision making.

Unit : I

Financial Management – Nature-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions- Role and Responsibilities of a finance manager.

Unit : II

Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization.

Unit : III

Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index.

Unit : IV

Working Capital – Types – Concept - Need and influencing factors – Estimation of Working capital- Receivables management.

Unit: V

Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach-Gordon's model-Modigliani and Miller 's approach.

Text Book:

Ramachandran .R & Srinivasan.R, *Financial Management*, Sriram Publications, Trichy, 2010.

Reference Books:

1. Maheswari. S. N, *Financial Management* ,Sultan Chand & Sons, NewDelhi, 2013
2. Khan. M.Y & Jain . P.K,*Financial Management* , Tata McGraw Hill Pvt Ltd,NewDelhi, 2013
3. Kulkarni. P.V & Satyaprasad . B.G,*Financial Management*, Himalaya Publishing House, Mumbai, 2011
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill Publishing & Co, 2018.
5. Shashi k.Gupta,Sharma.R.K, *Financial Management*, Kalyani Publishers-New Delhi, 2011

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	:	Services Marketing	
Semester	:	VI	Contact hours: 5
Sub Code	:	21RE6B	Credits: 4

Objectives:

1. To understand the concept, principles and practice of services marketing
2. To help the students to know about the services marketing mix and various sectors in service industry.

Unit : I

Services Marketing-Definition-Nature and Characteristics of services-Classification -
Need for services marketing-Role of services marketing in an economy-Obstacles in service
marketing-overcoming the obstacles.

Unit : II

Services Marketing mix-Elements - product decisions, pricing strategies, promotion,
distribution methods/dimensions in service marketing-People, physical evidence and process.

Unit : III

Services Marketing for the hospitality industry-Managing tourism- Segmentation in the
tourism market-Marketing for hotel products-Segmentation in hotel industry- Major hotel chains-
Service delivery-Quality control-Technology transfer.

Unit:IV

Services marketing for professional services-Major characteristics – Marketing
Management of consultancy services-Marketing mix for consultancy services, other professional
services and consideration

Unit : V

Globalization of services in international market-Challenges-Typical international services-Strategies -Globalization and corporate culture-Global brand dominance in the service industries

Text Book:

Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010

Reference Books:

1. Audrey Gilmore,*Services Marketing and Management*, Sage publications,India,2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand&co.Ltd,New Delhi,2008.
3. Christopher H. Lovelock,Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing,NewDelhi, 2010.
4. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi,2012.
5. Vasanthi Venugopal & Raghu V.N , *Services Marketing* , Himalaya Publishing House, Mumbai, 2012.