

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 01 4.**

*(An Autonomous Institution – Affiliated to Madurai Kamaraj University)*

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

## **DEPARTMENT OF COMMERCE**



### **CBCS SYLLABUS**

### **BACHELOR OF COMMERCE**

**PROGRAMME CODE - C**

### **COURSE STRUCTURE**

(w.e.f. 2017 – 2018 onwards)



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

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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
<div></div>	Elective

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( w.e.f. 2017 – 2018 Batch onwards )

**COURSE STRUCTURE – SEMESTER WISE**

Sem	Part	Sub Code	Title of the Paper	Hrs Per week	Exam Duration	Maximum Marks			Credits
						CA	SE	Total	
<b>I</b>	I	171C1	Business Correspondence	6	3	25	75	100	3
	II	172E1	English	6	3	25	75	100	3
	III	17C11	CORE-Marketing	5	3	25	75	100	4
	III	17C12	CORE-Financial Accounting-I	6	3	25	75	100	5
	III	17AC1	ALLIED –I Computer Fundamentals	5	3	25	75	100	4
	IV	17NMC1	NME: Basic Accounting	2	2	25	75	100	2
<b>II</b>	I	171C2	Principles of Management	6	3	25	75	100	3
	II	172E2	English	6	3	25	75	100	3
	III	17C21	CORE-Advertising and Salesmanship	5	3	25	75	100	4
	III	17C22	CORE-Financial Accounting-II	6	3	25	75	100	5
	III	17AC2	ALLIED –II Business Economics	5	3	25	75	100	4
	IV	17NMC2	NME: Entrepreneurship Development	2	2	-	100	100	2
<b>III</b>	III	17C31	CORE-Business Environment	5	3	25	75	100	4
	III	17C32	CORE- Insurance	5	3	25	75	100	4
	III	17C33	CORE- Advanced Accountancy	6	3	25	75	100	4
	III	17C34	CORE- Costing	6	3	25	75	100	4
	III	17AC3	ALLIED –III Business Statistics	6	3	25	75	100	5
	IV	17SEC3P	SBE : Commerce Practical	2	2	-	100	100	2

<b>IV</b>	III	17C41	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III	17C42	CORE- Auditing	5	3	25	75	100	4
	III	17C43	CORE-Banking	5	3	25	75	100	4
	III	17C44	CORE- Partnership Accounts	5	3	25	75	100	4
	III	17AC4	ALLIED –IV Business Mathematics	6	3	25	75	100	5
	IV	17SEC41	SBE : Financial Markets & Services	2	2	-	100	100	2
	IV	17SEC4P	SBE : MS Office Practical	2	2	-	100	100	2
<b>V</b>	III	17C51	CORE- Corporate Accounting	6	3	25	75	100	5
	III	17C52	CORE- Commercial Law	5	3	25	75	100	4
	III	17C5P	CORE- Tally Lab	5	3	40	60	100	4
	III	17CE5A/ 17CE5B	CORE ELE-I -Management Accounting / Human Resource Management	5	3	25	75	100	4
	III	17CE5C/ 17CE5D	CORE ELE – II Income Tax - I / E-Commerce	5	3	25	75	100	4
	IV	17SEC51	SBE : General Knowledge	2	2	-	100	100	2
	IV	174EV5	Environmental Studies	2	2	-	100	100	2
<b>VI</b>	III	17C61	CORE- Special Accounts	6	3	25	75	100	5
	III	17C62	CORE – Industrial Law	6	3	25	75	100	4
	III	17C63	CORE- Financial Management	6	3	25	75	100	4
	III	17CE6A/ 17CE6B	CORE ELE – III Income Tax –II / Services Marketing	6	3	25	75	100	5
	IV	17SEC61	SBE : Soft Skills for Job Seekers	2	2	-	100	100	2
	IV	17SEC62	SBE: Quantitative Aptitude & Reasoning Skill	2	2	-	100	100	2
	IV	174VE6	Value Education	2	2	-	100	100	2
		175NS4/ 175PE4	NSS/Physical Education						1
			<b>Total</b>	<b>180</b>					<b>140</b>

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<b>Title of the Paper</b>	<b>:</b>	<b>Management Accounting</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE5A</b>	<b>Credits : 4</b>

**Objectives:**

1. To understand the application of accounting techniques in management.
2. To train the students in the preparation of cash flow , fund flow statements and Budgets.

**Unit : I**

Management Accounting – Meaning, Definition, Objectives- Relationship between Cost, Financial and Management Accounting – Advantages and Limitations - Financial Statement Analysis – Comparative Statements- Common Size Statements- Trend Analysis.

**Unit : II**

Ratio Analysis – Meaning – Advantages - Limitations – Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure.

**Unit : III**

Fund Flow and Cash Flow Analysis.

**Unit : IV**

Budget and Budgetary control – Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).

**Unit : V**

Marginal Costing – Meaning – Objectives – Break Even Analysis – Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, -Selection of a Suitable Product Mix).

**Text Book:**

Dr. R. Ramachandran & Dr. R. Srinivasan, *Principles of Management Accounting*, 17<sup>th</sup> Revised and Enlarged Edition 2018.

**Reference Books:**

1. Dr. S.N. Maheswari, *Management Accounting* - (Sultan chand, New Delhi), 2010.
2. Murthy. A. Gurusamy. S. *Management Accounting* TATA MC. Graw-Hill publications. New Delhi.2012
3. Pillai R.S.N. & Baghavathy, *Management Accounting* - S. Chand & company Limited. New Delhi 2012.
4. Reddy. T.S, Hariprasad Reddy., *Management Accounting* - Margham publications, Chennai 2012.
5. Shashi K. Gupta, Sharma, R.K. & Anuj Gupta, *Management Accounting* - Ludhiana 2010

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

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

(w.e.f. 2017 – 2018 Batch onwards)

**CORE ELECTIVE - I**

**Title of the Paper : Human Resource Management**

**Semester : V**

**Sub Code : 17CE5B**

**Contact hours:5**

**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, 2016.

**Reference Books:**

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



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**DEPARTMENT OF COMMERCE - UG**

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**CORE ELECTIVE - II**

<b>Title of the Paper</b>	<b>:</b>	<b>Income Tax -I</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE5C</b>	<b>Credits : 4</b>

## **Objectives:**

1. To learn the computation of income under various heads.
2. To acquaint the students about the Residential status of Assessee.

## **Unit : I**

Definition – Income – Person – Assessee - Agricultural Income, Previous year, Assessment year, Residential Status and Tax Liability, Incomes exempted from Tax.

## **Unit : II**

Income from Salary – Allowances – Perquisites – Profit in lieu of Salary – Deductions U/S 16 ( Simple problems only).

## **Unit : III**

Income from House Property.

## **Unit: IV**

Profits and Gains from Business or Profession – Depreciation & Other Deduction.

## **Unit : V**

Capital Gains - Income from other Sources.

**Text Book:**

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,  
Chennai,2018

**Reference Books:**

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
5. Vinod K. Singhania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

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**CBCS**

**DEPARTMENT OF COMMERCE - UG**

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**CORE ELECTIVE -II**

<b>Title of the Paper</b>	<b>:</b>	<b>E- Commerce</b>	
<b>Semester</b>	<b>:</b>	<b>V</b>	<b>Contact hours : 5</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE5D</b>	<b>Credits : 4</b>

## **Objectives :**

1. To understand the concepts of E-Commerce and its application in business.
2. To equip the students with the skills of computer networking and E-Payment system in the modern era.

## **Unit : I**

Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits –  
Electronic Commerce Framework – The Internet Terminology - History of the Internet –  
E Commerce Architecture and Component.

## **Unit : II**

Client Server Network Security- Server Security Threats – Firewalls and  
Network Security - Data and Message Security Challenge - Response Systems-  
Encrypted Documents and Electronic Mail.

## **Unit : III**

Electronic Payment Systems – Types - Digital Token based Electronic Payment  
Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment  
Systems - Designing Electronic Payment System.

**Unit : IV**

Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.

**Unit : V**

Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio & Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.

**Text Book :**

. David Whiteley, *E-Commerce*, Tata Mc-GrawHill Publisher,  
New Delhi, 2012.

**Reference Books:**

1. Jaiswal.S, *E-Commerce*, Galgotia Publications private limited, New Delhi, 2016.
2. Kamlesh K Bajaj, Debjani Nag, *E-Commerce*, Tata McGraw-Hill Publishing, New Delhi, 2016.
3. Puja Walia Mann, Nidhi, *E-Commerce*, MJP Publishers, Chennai, 2013.
4. Ritendra Goel, *E-Commerce*, New age International Publishers, New Delhi, 2012.
5. Sandeep krishnamoorthy, *E-commerce Management*, Vikaas Publishing house , New Delhi, 2013.

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<b>Title of the Paper</b>	<b>:</b>	<b>Income Tax - II</b>	
<b>Semester</b>	<b>:</b>	<b>VI</b>	<b>Contact hours : 6</b>
<b>Sub Code</b>	<b>:</b>	<b>17CE6A</b>	<b>Credits : 5</b>

**Objectives:**

1. To acquire knowledge on assessment of tax.
2. To help the students to know about the Income tax authorities and procedures for assessment.

**Unit :I**

Clubbing of Income - Set off and Carry forward of Losses.

**Unit : II**

Total Income – Deductions in the Computation of Total Income.

**Unit :III**

Assessment of Individual and HUF.

**Unit :IV**

Assessment of Partnership Firms and Companies.

**Unit : V**

Income Tax Authorities- Return of Income – Procedure for Assessment –Tax  
Deducted at Source & Advance Payment of Tax.

**Text Book:**

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,  
Chennai,2018

**Reference Books:**

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. A.Muruthy *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
3. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
5. Vinod K. Singhanian ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

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**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,2010.
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.