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

(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. 2021 – 2022 Batch onwards)



#### E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI $-625\ 014$ .

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#### **CRITERION - I**

1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.

Syllabus copies with highlights of contents focusing on Employability / Entrepreneurship / Skill Development

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# DEPARTMENT OF COMMERCE-UG B.Com

(w.e.f. 2021 – 2022 Onwards)

#### **COURSE STRUCTURE – SEMESTER WISE**

Sem	Part	Sub Code	Title of the Paper	Teachi	Exam Duration (hrs)	Marks Allotted			
				ng hrs per week		CIA	SE	Total	Credits
I	I	211C1	(Business Correspondence)	6	3	25	75	100	3
	II	212E1	English	6	3	25	75	100	3
	III	21C11	Core-Marketing	5	3	25	75	100	4
	III	21C12	Core -Financial Accounting-I	6	3	25	75	100	5
	III	21AC1	Allied –I Computer Fundamentals	5	3	25	75	100	4
	IV	<b>21NMC1</b>	NME: Basic Accounting	2	3	25	75	100	2
II	I	211C2	Principles of Management	6	3	25	75	100	3
	II	212E2	English	6	3	25	75	100	3
	III	21C21	Core -Advertising and Salesmanship	5	3	25	75	100	4
	III	21C22	Core -Financial Accounting-II	6	3	25	75	100	5
	III	<b>21AC2</b>	Allied -II Business Economics	5	3	25	75	100	4
	IV	<b>21NMC2</b>	NME: Entrepreneurship Development	2	3	25	75	100	2
III	III	21C31	Core -Business Environment	5	3	25	75	100	4
	III	21C32	Core - Insurance	5	3	25	75	100	4
	III	21C33	Core - Advanced Accountancy	6	3	25	75	100	4
	III	21C34	Core - Costing	6	3	25	75	100	4
	III	21AC3	Allied –III Business Statistics	6	3	25	75	100	5
	IV	21SEC3P	SBE : Commerce Practical	2	3	40	60	100	2
IV	III	21C41	Core -Entrepreneurship Development	5	3	25	75	100	4
	III	21C42	Core - Auditing	5	3	25	75	100	4
	III	21C43	Core -Banking	5	3	25	75	100	4
	III	21C44	Core - Partnership Accounts	5	3	25	75	100	4

	III	21AC4	Allied –IV Business Mathematics	6	3	25	75	100	5
	IV	21SEC41	SBE : Financial Markets & Services	2	3	25	75	100	2
	IV	21SEC4P	SBE : MS Office Practical	2	3	40	60	100	2
V	III	21C51	Core - Corporate Accounting	6	3	25	75	100	5
	III	21C52	Core - Commercial Law	5	3	25	75	100	4
	III	21C53	Core - Income Tax - I	5	3	25	75	100	4
	III		Elective-I	5	3	25	75	100	4
	III		Elective – II	5	3	40	60	100	4
	IV	21SEC51	SBE : General Knowledge	2	3	25	75	100	2
	IV	214EV5	Environmental Studies	2	3	25	75	100	2
VI	III	21C61	Core - Special Accounts	6	3	25	75	100	5
	III	21C62	Core – Industrial Law	6	3	25	75	100	4
	III	21C63	Core - Income Tax -II	6	3	25	75	100	5
	III		Elective – III	6	3	25	75	100	4
	IV	21SEC61	SBE : Soft Skills for Job Seekers	2	3	25	75	100	2
	IV	21SEC62	SBE: Quantitative Aptitude & Reasoning Skill	2	3	25	75	100	2
	IV	214VE6	Value Education	2	3	25	75	100	2
	V	215NS4/	Extension Activities:	-	3	25	75	100	1
		215PE4	NSS/Physical Education						
			Total	180					140

#### **Electives:**

#### Semester – V

#### Elective I & II(Choose any two)

Management Accounting - 21CE5A
Human Resource Management - 21CE5B
Tally Lab - 21CE5P
E-Commerce - 21CE5C

#### Semester-VI

#### **Elective III (Choose any one)**

Financial Management - **21CE6A**Services Marketing - **21CE6B** 

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#### **CBCS**

#### DEPARTMENT OF COMMERCE-UG

#### **B.Com**

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

Title of the paper : PART-I Business Correspondence

Semester : I Contacts hours : 6 Subject Code : 211C1 Credits : 3

#### **Objectives:**

1. To develop business communication skills.

2. To acquaint the students with modern communication devices.

**Unit: I - Forms of Business Letters**: Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.

**Application letter:** Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non-committal Reply.

Unit: II - Trade Enquiries: Points to be remembered for Enquiry Letters-Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations-Trade Orders: Contents of an order letter-Hints for Drafting order letters.

Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.

**Unit: III -** Letter of Credit - **Collection Letters**: Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters - Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export:

Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

**Unit: IV - Banking Correspondence:** Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office.

Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence. Fire Insurance: Procedure for taking out a policy – Procedure for making claim and settlement – Letters in fire insurance. Marine Insurance: Kinds of marine policies-Settlement of claims-Letters in marine insurance.

**Unit: V - Report Writing:** Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report, Press Report, Market Report (Theory only).

Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

#### **Text Books**:

- 1. R.S.N.Pillai, Bagavathi.S ,*Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi, 2017.
- 2. Rajendra Pal, J.S.Korlanhalli, *Essentials of Business Communication*, Sultan Chand & Sons 2017, New Delhi.

- 1. Juneja. OMP, Aarathi Mujumdar, *Business Communication*, Orient Black Swan, Hyderabad, 2017.
- 2. Raghunathan.N.S, Santhanam.B, *Business Communication*, Margham Publication, Chennai, 2017.
- 3. SharmaKrishnamohan.R.C, *Business Correspondence & Report Writing*, Tata McGraw Hill Education Private Ltd, New Delhi, 2017.

- 4. Urmila Rai, S.M.Rai, *Business Communication*, Himalaya Publishing House, Mumbai, 2017.
- 5. Vikas Arora, Sheetal Khanka, Pallavi Thakur, *Business Communication*, Global Vision Publishing House, New Delhi, 2017.

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# DEPARTMENT OF COMMERCE- UG

**B.Com** 

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

Title of the Paper : CORE-Marketing

Semester : I Contact hours: 5 Sub Code : 21C11 Credits: 4

#### **Objectives:**

1. To understand the concept, principles and functions of Marketing

2. To enable the students to learn the role of various functionaries in the field of marketing.

**Unit:** I - Marketing: Meaning-Objectives & Importance of marketing-Modern

marketing concept- Marketing Mix (4 PS'). Marketing Functions: Buying - Elements-

Methods. Selling - Elements - Assembling - Advantages – Problems.

Unit: II: Product and Pricing: Meaning of product - Features - Classification of

Products -Product life cycle-New Product Planning and Development Process. Pricing:

Meaning - Kinds of Prices- Factors influencing the pricing

**Unit: III: Standardization, Grading and Warehousing:** Standardization: Meaning –

Importance - Types of standard – Benefits. Grading: Meaning – Branding - Labeling &

Packaging – Advantages – Functions.

**Storage & Warehouses**: Advantages of storage- Types of warehouses.

**Unit: IV - Promotion & Physical Distribution:** Promotion: Objectives – Importance.

Physical Distribution: Functions –Classification of Channels - Factors to be considered

in Channel Selection.

Unit: V: Recent trends in Marketing: E-Marketing - Online Marketing - Multi level Marketing - Meaning, Merits & Demerits - Mobile Marketing - Uses- Concept of Green Marketing.

#### **Text Book:**

Pillai.R.S.N & Bagavathi.V, *Modern Marketing Principles and Practices*, Sultan & Sons, New Delhi, 2019.

- 1. Chunawalla.S.A, *Marketing Principles and Practice*, Himalaya Publishing House, Mumbai, 2013.
- 2. Karthiresan.S, Radha.V, Marketing, Prassanna Publishers, Chennai, 2012.
- 3. Natarajan.L, *Marketing Management*, Margham Publications, Chennai, 2017.
- 4. Rajan Nair.N, Sanjith Nair.R, *Marketing*, Sultan Chand & Sons, New Delhi, 2012.
- 5. Rajenran, Maheswari.P, *Principles of Marketing*, International Book House Pvt Ltd, New Delhi ,2012.

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#### DEPARTMENT OF COMMERCE- UG

#### **B.Com**

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

Title of the Paper : CORE-Financial Accounting-I

Semester : I Contact hours: 6
Sub Code : 21C12 Credits: 5

#### **Objectives**:

1. To provide a thorough knowledge of the fundamental concepts in Financial Accounting.

2. To train the students to ascertain and reveal the net result of the operations of a business.

Unit: I -Concepts and Conventions of Final Accounts: – Journal, Ledger, Trial

Balance - Final Accounts of Sole Trading Concern- Trading, Profit and Loss Account and Balance Sheet.

Unit: II - Rectification of Errors: Classification – Errors of omission - Errors of

Commission - Errors of Principle – Compensating Errors –Suspense Account.

**Bank Reconciliation Statement**: Meaning- Causes for Differences – Preparation of Bank Reconciliation Statement.

Unit: III - Final Accounts of Non Profit Organisation: Receipts and Payments

Account – Income and Expenditure Account- Balance Sheet.

**Unit: IV - Depreciation**: Meaning - Causes – Objectives- Methods - Straight Line

Method – Diminishing Balance Method - Annuity Method- Sinking Fund Method –

Depletion method.

Unit: V -Bill of Exchange: Meaning - Advantages - Kinds of Bills - Distinction

between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal:

Endorsement – Discounting – Bill sent for collection -Retiring of Bill – Dishonour of Bill

- Renewal of Bill - Insolvency of Acceptor - Accommodation Bill.

#### **Text Book:**

Reddy.T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai, 2018

#### **Reference Books:**

- 1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing House, Mumbai , 2012.
- 2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2010.
- 3. Jain .S.P & Narang .K.L , *Advanced Accounting* , Kalyani Publishers, New Delhi, 2012.
- 4. Pillai R.S.N & V.Bagavathy, Fundamentals of Advanced Accounting, S.Chand & Co, New Delhi, 2013.
- 5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Advanced Accounts -1* , S.Chand & Sons, New Delhi, 2011.

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

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### DEPARTMENT OF COMMERCE- UG

#### **B.Com**

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

**Title of the Paper**: **ALLIED I - Computer Fundamentals** 

Semester : I Contact hours :5 Sub Code : 21AC1 Credits :4

#### **Objectives:**

1. To give basic knowledge about parts of computers and their functions.

2. To infer the basic concepts of Compute Network.

Unit: I - Introduction to Computer: Introduction — Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer.

Unit: II - Number System: Decimal Number System – Binary Number System – OctalNumber System - Hexadecimal Number System.

Unit: III - CPU and Memory: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives – Basic Anti Virus concepts.

Unit: IV - Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader-Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

**Unit:** V - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

#### **Text Book:**

Alexis Leon & Mathews Leon, *Fundamentals of Information Technology*, Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai, 2017.

- 1. Amitesh Goswami, Computer Fundamentals and Programming, Wisdom Press, New Delhi, 2015.
- 2. Balagurusamy.E, *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi, 2015.
- 3. James, A OBrien, *Introduction to Information System*, Tata McGraw Hill Publishing Co, New Delhi, 2015.
- 4. Puri.Y.P and Vipin Puri, *Computer Information Technology*, Prentice Hall of India, India, 2015.
- 5. Rajaraman.V, Computer Fundamentals, PHI Pvt Ltd, New Delhi 2017.

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#### **CBCS**

#### **DEPARTMENT OF COMMERCE- UG**

#### **B.Com**

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

Title of the Paper : NME-Basic Accounting

Semester : I Contact hours: 3
Sub Code : 21NMC1 Credits: 2

#### **Objectives:**

1. To understand the basics of Accounting

2. To familiarize with the principles of book keeping.

Unit: I - Accounting: Meaning, Concepts and Conventions - Double entry system- Rules

for journal-Journal entries.

**Unit: II - Subsidiary books**: Purchase book – Sales book – Purchase returns book –

Sales returns book.

**Unit: III - Cash Book:** Petty cash book.

**Unit: IV - Ledger, Trial Balance** 

Unit: V - Final Accounts of Sole Traders: Adjustments, (Closing Stack, Depreciation,

Baddebts, Provision for doubtful debts - Prepaid Expenses only).

#### **Text Book:**

Mani.P.L, NagarajanK.L & Vinayagam.N, *Principles of Accountancy*, Sultan Chand & Sons, New Delhi, 2014.

#### **Reference Books:**

1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai , 2015.

- 2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons,New Delhi,2015.
- 3. Jain .S.P & Narang .K.L, *Advanced Accounting*, Kalyani Publishers, New Delhi,2017.
- 4. Pillai R.S.N & V.Bagavathy, Fundamentals of Advanced Accounting, S.chand & co, New Delhi, 2015.
- 5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Advanced Accounts I* , S.Chand & Sons, New Delhi,2017.

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#### **DEPARTMENT OF COMMERCE- UG**

#### **B.Com**

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

Title of the Paper: PART-I Principles of Management

Semester : II Contact hours: 5 Sub Code : 211C2 Credits : 3

#### **Objectives:**

1. To help the students to know the evolution of management thought.

2. To understand the principles and practice of business management.

**Unit: I - Management:** Meaning -Characteristics -Functions-Importance- Contributions

for Management thought- Henry Fayol, Principles of Management- F.W. Taylor,

Principles of Scientific Management –Contribution of Peter F.Drucker.

Unit: II - Planning: Meaning- Characteristics -Objectives-Importance -Steps in

Planning-Types- Obstacles of effective Planning.

Decision Making: Elements- Decision Making process - Management By

Objectives(MBO) and Management By Exception(MBE).

Unit: III - Organising: Meaning- Functions –Principle of Organisation-Types of

Organisation-Formal and Informal.

**Delegation and Decentralisation:** Delegation - Meaning-Importance-Elements-

Principles-Types- Decentralisation-Meaning-Advantages.

Unit: IV - Staffing: Elements--Functions-Process of staffing. Recruitment: Sources of

Recruitment. **Selection**: Stages of Selection- Kinds of interview.

**Training:** Types of Training-On the Job Training-Off the Job Training-**Motivation**: Theories of Motivation -X Theory, Y Theory and Z Theory - Maslow's Hierarchy of needs.

Unit: V - Leadership: Qualities of a Good Leader –Functions - Types. Channel of Communication: Types- Barriers. Controlling: Steps- Techniques of control (PERT and CPM). Co-ordination: Principles -Steps for effective co-ordination.

#### **Text Book:**

Ramasamy. T, *Principles of Management*, Himalaya Publishing House, Mumbai, 2018.

- 1. Dingar Pagare, *Principles of Management*, Sultan Chand & Sons, New Delhi, 2015.
- 2. Gupta.C.B, *Business Management*, Sultan Chand & Sons, New Delhi, 2015.
- 3. Natarajan. K,.Ganesan.K.P, *Principles of Management*, Himalaya Publishing House, Mumbai,2012.
- 4. Prasad. L.M, *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi, 2012
- 5. Sharma. R.K & Shashi K.Gupta, *Principles of Management*, Kalyani Publishers, New Delhi, 2015.

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#### **DEPARTMENT OF COMMERCE- UG**

#### **B.Com**

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

Title of the Paper : CORE-Advertising and Salesmanship

Semester : II Contact hours: 5 Sub Code : 21C21 Credits: 4

#### **Objectives:**

1. To acquaint the students with the concepts of advertising and salesmanship.

2. To help the students to acquire knowledge in various advertising media.

**Unit: I - Advertising**: Objectives - Features - Functions - Importance - Advertising Goals and Models - Advantages and Criticisms.

**Unit: II - Advertisement copy**: Qualities of a good copy – Values – Media-Selection of media – Kinds of media-Advertising Agency.

**Unit: III - Sales Promotion**: Purpose – Importance – Objectives - Advantages – Kinds –

Consumer Sales Promotion – Dealer Sales Promotion – Sales Force Promotion – Online

Advertisement Promotion.

Unit: IV - Salesmanship: Objectives - Importance - Duties - Qualities - Types -

Features of Personal Selling -Process of Personal Selling-Sales Force Size -

Recruitment and Selection -Sources of Recruitment--Selection Process.

Unit: V – Remuneration: Objectives—Methods-Straight Salary Method-Straight

Commission Method -Combination of Salary and Commission- - Incentive Plans-

Bonus – Profit Sharing- Fringe Benefits – Travelling Expenses.

#### **Text Book:**

R.S.N.Pillai & V.Bhagavathy, Principles & Practice of Marketing, S.Chand &

- 1. Gupta.S.L, Ratna.V., *Advertising & Salesmanship Promotion Management*, Sultan Chand Dropadi Devi Education Foundation New Delhi, 2017
- 2. Rajan Nair.N, Sanjith Nair.R, *Marketing*, Sultan Chand & Sons, New Delhi, 2017
- 3. Philip Kotler, *Marketing Management*, Pearson publishers, Prentice Hall of India, New Delhi, 2017
- 4. SinhaJ.C, *Principles of Marketing and Salesmanship*, R.Chand & Co, New Delhi, 2015
- 5. Sumathi S, Saravanavel P, *Advertising & Salesmanship*, Margham publications Chennai, 2015

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#### **DEPARTMENT OF COMMERCE- UG**

#### **B.Com**

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

Title of the Paper : CORE-Financial Accounting-II

Semester : II Contact hours: 6
Sub Code : 21C22 Credits: 5

#### **Objectives:**

1. To understand the practice of accounting in special types of businesses.

2. To develop the skill of students on various kinds of accounting transactions in business.

**Unit: I - Consignment:** Meaning -Features - Distinction between Sale and Consignment

Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment

of Consignment Transactions – Journal entries and Ledger Accounts in the books of

Consignor & Consignee.

Unit: II - Joint Venture: Meaning - Features – Distinction between Joint Venture and

Partnership, Joint Venture and Consignment - Accounting for Joint Ventures -

Recording in Individual Books - Recording in separate set of Books.

Unit: III - Single Entry System: Definition - Salient Features - Limitations -

Difference between Single Entry and Double Entry System – Ascertainment of Profit –

Net Worth Method – Distinction between Balance Sheet and Statement of Affairs –

Conversion Method.

**Unit: IV – Branch Accounts**: Types of Branches – Dependent Branches – Accounting in

respect of Dependent Branches - Debtor System Only - Cost Price Method - Invoice

Price Method.

**Departmental Accounts:** Allocation of Expenses – Interdepartmental Transfers.

**Unit: V - Account Current**: Methods of Calculation of Interest – Product Method – Red

Ink Method – Average Due Date: Interest Calculation.

#### **Text Book:**

Reddy. T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai, 2014.

#### **Reference Books:**

- 1. Arulanandam.M.A & Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai, 2012.
- 2. Gupta.R.L and Radhaswamy.M, *Advanced Acountancy*, Sultan Chand & Sons, New Delhi, 2010.
- 3. Jain .S.P & Narang .K.L, *Advanced Accounting*, Kalyani Publishers, New Delhi, 2013.
- 4. Pillai R.S.N & V.Bagavathy, Fundamentals of Advanced Accounting, S.chand & Co, New Delhi, 2013.
- 5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011

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

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#### **DEPARTMENT OF COMMERCE- UG**

#### **B.Com**

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

Title of the Paper : ALLIED II - Business Economics

Semester : II Contact hours: 5 Sub Code : 21AC2 Credits : 4

#### **Objectives:**

1. To acquaint the students with the principles of economics and its application in business.

2. To enable the students to understand the various pricing policies and methods.

Unit: I - Business Economics: Nature - Scope -Relationship with other subjects -

Distinction between Economics and Managerial Economics – Economics tools applied to

Business – Role of Business Economics.

Unit: II - Demand Analysis: Law of Demand - Determinants of Demand - Elasticity of

Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity –

Factors affecting Elasticity of Demand.

**Unit: III - Demand Forecasting**: Meaning – Importance – Factors Involved – Methods

of Forecasting - Established Product - New product.

Unit: IV – Price Analysis: Methods of pricing - Pricing Determination – Perfect

Competition – Monopoly Features - Monopolistic Competition – Oligopoly Features.

Pricing policies and methods – Skimming pricing, Penetration pricing – Differential

pricing –Product line pricing.

Unit: V - Profit Planning and Control: Nature— Methods - Profit budget, Break Even

Analysis, Rate of Return on Investment – Profit Forecasting.

#### **Text Book:**

Sankaran.S, Business Economics, Margham Publications, Chennai, 2010.

- 1. Chopra.P.V, Managerial Economics, Kalyani Publishers, Ludhiana, 2012.
- 2. Dwivedi. D.N, Mangerial Economics, Vikas Publications, Noida, 2010.
- 3. Jhingan M.L & Stephen J.K, *Managerial Economics*, Vrinda Publications, New Delhi, 2012.
- 4. Mithani. D.M, *Managerial Economics*, Himalaya Publishing House, Mumbai, 2011.
- 5. Varshney R.L and Maheswari K.L , *Managerial Economics*, Sultan Chand & Sons, New Delhi, 2011.

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#### **CBCS**

# DEPARTMENT OF COMMERCE- UG

#### **B.Com**

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

Title of the Paper : NME- Entrepreneurship Development

Semester : II Contact hours: 2 Sub Code : 21NMC2 Credits: 2

#### **Objectives:**

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.

2. To encourage the students to become Women Entrepreneurs.

Unit: I – Entrepreneurship: Meaning – Importance. Function: Decision Making

Function, Managerial Functions, Function of Innovation.

Unit: II - Entrepreneurial qualities: Types of Entrepreneurs: Innovative

Entrepreneur, Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone

Entrepreneur.

**Unit: III - Women Entrepreneur**: Functions - Problems – Remedial Measures.

Unit: IV - Institutional Finance to Entrepreneurs(IDBI, SIDBI, UTI, TIIC)—Incentives.

**Unit:** V – **Project**: Meaning -Importance – Project Report- Contents.

#### Text Book:

Gordon.E & Natarajan.K, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2017.

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