

**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 (Professional Accounting)**

**PROGRAMME CODE - R**

### **COURSE STRUCTURE**

(w.e.f. 2021 – 2022 Batch onwards)

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)**Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> and CGPA3.51 by NAAC**CBCS****DEPARTMENT OF COMMERCE-UG****B.Com (Professional Accounting)**

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

**COURSE STRUCTURE – SEMESTER WISE**

Sem	Part	Sub Code	Title of the Paper	Teaching hrs (per week)	Exam Duration (hrs)	Marks Allotted			Credits
						CIA	SE	Total	
<b>I</b>	I	<b>211R1</b>	Modern Business Correspondence and Office Management	5	3	25	75	100	3
	II	<b>212E1</b>	<b>PART II</b> English	6	3	25	75	100	3
	III	<b>21R11</b>	<b>CORE</b> -Business Statistics	5	3	25	75	100	5
	III	<b>21R12</b>	<b>CORE</b> -Financial Accounting - I	7	3	25	75	100	5
	III	<b>21AR1</b>	<b>ALLIED I</b> -Business Economics	5	3	25	75	100	4
	IV	<b>21NMR1</b>	<b>NME</b> -Basic Accounting	2	3	25	75	100	2
<b>II</b>	I	<b>211R2</b>	Principles of Management	5	3	25	75	100	3
	II	<b>212E2</b>	<b>PART II</b> English	6	3	25	75	100	3
	III	<b>21R21</b>	<b>CORE</b> -Financial Accounting - II	7	3	25	75	100	5
	III	<b>21R22</b>	<b>CORE</b> - Marketing	5	3	25	75	100	4
	III	<b>21AR2</b>	<b>ALLIED II</b> -Business Mathematics	5	3	25	75	100	4
	IV	<b>21NMR2</b>	<b>NME</b> - Entrepreneurship Development	2	3	25	75	100	2
<b>III</b>	III	<b>21R31</b>	<b>CORE</b> -Auditing and Assurance	5	3	25	75	100	4
	III	<b>21R32</b>	<b>CORE</b> -Financial Accounting – III	7	3	25	75	100	5
	III	<b>21R33</b>	<b>CORE</b> -Banking	5	3	25	75	100	4
	III	<b>21R34</b>	<b>CORE</b> -Goods and Services Tax	6	3	25	75	100	5
	III	<b>21AR3</b>	<b>ALLIED III</b> -Security Analysis and Portfolio Management	5	3	25	75	100	3
	IV	<b>21SER3P</b>	<b>SBE</b> -Commerce Practical - Online Forms	2	3	40	60	100	2
<b>IV</b>	III	<b>21R41</b>	<b>CORE</b> -Insurance	5	3	25	75	100	4
	III	<b>21R42</b>	<b>CORE</b> -Partnership Accounting	6	3	25	75	100	5
	III	<b>21R43</b>	<b>CORE</b> -Costing	6	3	25	75	100	5

	III	<b>21R44</b>	<b>CORE</b> -Auditing Practices & Internship Report	6	3	25	75	100	4
	III	<b>21AR4</b>	<b>ALLIED IV</b> -Strategic Management	5	3	25	75	100	3
	IV	<b>21SER41</b>	<b>SBE</b> -Cyber Law	2	3	25	75	100	2
<b>V</b>	III	<b>21R51</b>	<b>CORE</b> -Corporate Accounting	6	3	25	75	100	5
	III	<b>21R52</b>	<b>CORE</b> -Business Law	5	3	25	75	100	4
	III	<b>21R53</b>	<b>CORE</b> - Income Tax –I	5	3	25	75	100	4
	III	<b>21R54</b>	<b>CORE</b> -Financial Markets and Service	5	3	25	75	100	4
	III	<b>21RE5A/</b> <b>21RE5B</b>	<b>CORE ELE-I-</b> Management Accounting /Human Resource Management	5	3	25	75	35	4
	IV	<b>21SER51</b>	<b>SBE</b> -Intellectual Property Right	2	3	25	75	100	2
	IV	<b>214EV5</b>	<b>SBE</b> -Environmental Science	2	3	25	75	100	2
<b>VI</b>	III	<b>21R61</b>	<b>CORE</b> -Special Accounts	6	3	25	75	100	5
	III	<b>21R62</b>	<b>CORE</b> -Business Environment and Ethics	5	3	25	75	100	4
	III	<b>21R63</b>	<b>CORE</b> -Income Tax -II	5	3	25	75	100	4
	III	<b>21R64</b>	<b>CORE</b> -Entrepreneurship Development	5	3	25	75	100	4
	III	<b>21RE6A/</b> <b>21RE6B</b>	<b>CORE-ELE-II</b> -Financial Management /Services Marketing	5	3	25	75	100	4
	IV	<b>21SER6P</b>	<b>SBE</b> -Practical on Filing of IT Returns	2	3	25	75	100	2
	IV	<b>214VE6</b>	<b>SBE</b> -Value Education	2	3	25	75	100	2
	V	<b>215NS4/</b> <b>215PE4</b>	Extension Activities: NSS/Physical Education	-	3	25	75	100	1
			Total	<b>180</b>					<b>140</b>

**Electives:****Semester – V****Elective I (Choose any one)**Management Accounting - **21RE5A**Human Resource Management - **21RE5B****Semester – VI****Elective II (Choose any one)**Financial Management - **21RE6A**Services Marketing - **21RE6B**

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

<b>Title of the paper</b>	<b>: Business Correspondence and Office Management</b>	
<b>Semester</b>	<b>: I</b>	<b>Contacts hours: 5</b>
<b>Subject Code</b>	<b>: 211R1</b>	<b>Credits : 3</b>

**Objectives:**

1. To develop business communication skills.
2. To acquaint the students with modern communication devices.

**UNIT: I**

Communication and technology - Basic of communication and technology - Meaning, Definition, Purpose of Communication – Objectives of communication – Importance of communication – Types of communication – Barriers of communication – Principles of effective communication. Communication and Technology - The role of technology business communication – Internet – E-mail - Short message services.

**UNIT: II**

Business correspondence - A Good Business Letter – Commercial Correspondence – Forms of Business Letter – Circular Letter – Sales Letter – Trade Enquiries – Offers and Quotation – Trade Order – Status Enquiry – Confirmation of Orders – Complaints and their Adjustments – Collection Letters.

**UNIT: III**

Banking and insurance correspondence - Banking Letter – Insurance Correspondence – Agency Correspondence – Import Trade Correspondence – Export Trade Correspondence .

**UNIT: IV**

Office management and filing - Meaning of Modern Office – Primary and Administrative Function of Modern Office – Relation of Office with other Departments – Importance of

Office – Effective Functions of Office Management – Qualities of Office Manager – Meaning of Filing – Importance of Filing – Organization of Filing – Methods of Filing – Virtual Office.

#### **UNIT: V**

Office forms and Latest Machines Meaning - Types and Advantages of Forms – Designing and Controlling Forms – Importance – Objectives of Office Machines – Accounting.

#### **Text Books:**

1. R.S.N.Pillai, Bagavathi.S ,*Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi, 2017.
2. R.S.N.Pillai, Bagavathi.S ,*Office Management*, Sultan Chand & Co, New Delhi, 2018.

#### **Reference Books:**

1. Raghunathan.N.S, Santhanam.B, *Business Communication*, Margham Publication, Chennai, 2017.
2. SharmaKrishnamohan.R.C, *Business Correspondence & Report Writing*, Tata McGraw Hill Education Private Ltd, New Delhi, 2017.
3. Urmila Rai,S.M.Rai, *Business Communication*, Himalaya Publishing House, Mumbai, 2017
4. Rajendra Pal, J.S.Korlanhalli , *Essentials of Business Communication*, Sultan Chand & Sons 2017, New Delhi.
5. Juneja.OMP, Aarathi Mujumdar, *Business Communication*, Orient Black Swan, Hyderabad, 2017

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**Title of the paper : Business Statistics****Semester : I****Contacts hours: 5****Subject Code : 21R11****Credits : 5****Objectives:**

1. To understand various statistical tools used in business.
2. To equip the students with the application of statistical tools in the analysis of data for decision making

**UNIT: I**

Introduction of Statistics and Measures of Central Tendency - Definition of Statistics – Importance and Functions of Statistics – Statistical survey and collection of data – Types of data collection – Primary data and secondary data – Sampling theory – types of Sampling – Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean

**UNIT: II**

Measures of Dispersion - Range – Quartiles – Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient – Standard Deviation and Co-efficient of Variation

**UNIT: III**

Correlation and Regression - Meaning and types of correlation – Scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – Regression and its uses – Regression lines – Regression Equation – Regression co-efficient – Computation of Correlation Co-efficient from Regression Co-efficient.

**UNIT: IV**

Probability - Meaning of probability – Expected value – Theory of probability – Addition theorem – Multiplication theorem – Conditional Probability – Baye's Theorem.

**UNIT: V**

Time Series and Index Numbers – Characteristic's – Uses – Types of index numbers – construction of simple and Weighted Price index numbers – Tests of adequacy of index number. Analysis of Time Series - Uses – Components of time series – Measurement of trend – Graphical method, Semi-average method, Moving average and Methods of Least square.

**Text Book**

R.S.N Pillai and Bagavathi, Business Statistics, Sultan.Chand & Company Ltd., Ram Nagar, New Delhi, 2013

**Reference Books**

1. S.P. Gupta & M.P. Gupta, Business Statistics, , Sultan Chand and Sons , New Delhi. 2010
2. Dr.K.Alagar, Business Statistics, TataMcGraw Hill Publications, New Delhi. 2009
3. Manoharan .M, Statistical Methods, Palani Paramount, Palani, Tamil Nadu., 2010
4. Dr.Padmalochan Hazarika, AText book of Business Statistics, Sultan.Chand & Company Ltd, New Delhi. 2012
5. Vital .P.R, Business Statistics,, Margham Publications, Chennai. 2009

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

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**Title of the Paper : CORE-Financial Accounting-I****Semester : I****Contact hours: 7****Sub Code : 21R12****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 - Journal, Ledger, Trial Balance - Final Accounts of Sole Trading Concern- Trading, Profit and Loss Account and Balance Sheet with adjustments.

**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**

Depreciation - Meaning - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method - Sinking Fund Method – Depletion method.

Account current – Methods of calculation of interest – Product method – Red ink method

Average due date - Interest calculation.

**UNIT: IV**

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 – Dishonor of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill.

### **UNIT: V**

Final Accounts of Non-Profit Organisation - Receipts and Payments Account – Income and Expenditure Account - Balance Sheet.

### **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 -I* , S.Chand & Sons, New Delhi, 2011

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

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**Title of the paper : Business Economics****Semester : I****Subject Code : 21AR1****Contacts hours: 5****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 - Definition - Nature - Scope – Theories of economics - Relationship with other subjects – Distinction between Economics and Managerial Economics – Economics tools applied to Business – Role of Business Economist.

**UNIT: II**

Demand Supply Laws - Law of Demand –Determinants of Demand — Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity – Factors affecting Elasticity of Demand - Supply law – elasticity of supply

**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,2020.

**Reference Books**

1. Chopra.P.V, *Managerial Economics*,Kalyani Publishers,Ludhiana ,2012.
2. Dwivedi. D.N , *Managerial 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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( w.e.f. 2021 - 2022 Onwards)

**Title of the Paper : NME-Basic Accounting****Semester : I****Contact hours: 2****Sub Code : 21NMR1****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 - Purchase and 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 Stock, Depreciation, Prepaid Expenses only, Outstanding Expenses).

**Text Book**

Mani.P.L, Nagarajan K.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, Mumbai, 2015.
2. Gupta.R.L & Radhaswamy.M, *Advanced Accountancy*, Sultan & 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* , 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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**Title of the Paper : Principles of Management****Semester : II****Sub Code :211R2****Contact hours: 5****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: Meaning – Stages of Selection- Kinds of interview. Training - Meaning -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.

**Reference Books**

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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**Title of the paper : Financial Accounting II****Semester : II****Subject Code : 21R21****Contacts Hours: 7****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: 1**

Consignment Account - Meaning – Features – Distinction between sale and consignment – Important terms – Account Sales – 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 accounts - Meaning – Features – Distinction between joint venture and partnership, joint venture and consignment – Accounting for joint ventures – Recording of individual books – Recording in separate set of books – Memorandum of Joint Venture

**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 and Departmental Account - 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**

Lease Accounting: Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

**Text book**

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

**Reference Books**

1. Nagarajan, Rudhra Publications, Chennai
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 -I* , S.Chand & Sons, New Delhi, 2011.

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory



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**Title of the paper : Marketing****Semester : II****Subject Code : 21R22****Contacts hours: 5****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.

**Reference Books:**

- 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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**Title of the paper : Business Mathematics****Semester : II****Subject Code : 21AR2****Contacts hours: 5****Credits :4****Objectives:**

1. To learn important mathematical concepts and tools.
2. To familiarize students with the application of mathematics in business decision making.

**UNIT : I**

Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law.

**UNIT: II**

Indices – Positive – Fractional – Operation with power function - Logarithms- Definition- Exponential forms - Laws of logarithms – Change of base Formula – Rules to write – Practical problems.

**UNIT: III**

Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate – Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

**UNIT: IV**

Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

**UNIT: V**

Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition-Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion

**Text Book**

Manoharan .M & Elango.C ,*Business Mathematics*, Palani Paramount Publications, Palani, 2013.

**Reference Books**

1. Sundaresan.V & Jeyaseelan S.D, *An introduction to Business Mathematics*, S.Chand & Company, New Delhi, 2008.
2. Sancheti.D.C., Kapoor.V.K, *Business Mathematics*, Sultan Chand and Sons, New Delhi, 2009.
3. Verma .A.P. ,*Business Mathematics*, Asian Books Pvt Ltd, 2007
4. Vittal.P.R, *Business Mathematics & Statistics*, Margham Publications, Chennai, 2007.
5. Wilson .M, *Business Mathematics*, Himalaya Publications, Mumbai, 2012

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

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14****(An Autonomous Institution – Affiliated to Madurai Kamaraj University)**Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC**CBCS****DEPARTMENT OF COMMERCE-UG****B.Com (Professional Accounting)**

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

**Title of the Paper :NME- Entrepreneurship Development****Semester :II****Contact hours: 2****Sub Code :21NMR2****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 – Functions – Risk assumption Function, Business Decision Making Function, Managerial Function & 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 (Risk Bearing, Organization, Innovations) Problems – Remedial Measures.

**UNIT: IV**

Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, TIIC) – Incentives.

**UNIT: V**

Project - Meaning and importance – Project Report- Contents of a project.

**Text Book :**

Gordon.E &Natarajan.K , *Entrepreneurship development*, Himalaya Publishing House, Mumbai,2013.

**Reference Books:**

1. Gupta.C.B, Srinivasan.N.P,*Entrepreneurship Development in India*,Sultan Chand,New Delhi,2009.
2. Khanka,*Entrepreneurial Development*,S.Chand,New Delhi,2013.
3. Renu Arora, *Entrepreneurship Development* ,Kalyani Publishers,Ludhiana,2012.
4. Shivganesh Bhargava, *Entrepreneurial Development*, SAGE Publications, 2008.
5. Dr.L.Rengarajan, *Entrepreneurial Development*, Sree Renga Publications, Rajapalayam, 2010.