



**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**Choice Based Credit System**  
**Course of Study for the batch of**  
**Candidates admitted in 2017-2018**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
(Effective for the batch of candidates admitted in 2017-2018 )

**B.COM ACCOUNTING & FINANCE**

**CORE I - FINANCIAL ACCOUNTING**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship) & B.B.A**

<b>COURSE CODE: 15UCOM303 15UCOM303P</b>	<b>YEAR/SEMESTER: I/I</b>	<b>MAXIMUM MARKS: Theory 80 Practical 20</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS THEORY: 40 PRACTICAL: 20</b>

**SEMESTER: I**

**COURSE OBJECTIVES:**

- To facilitate the understanding of Accounting in General
- To give a comprehensive understanding of the system of Financial Accounting
- To understand the intermediate concepts for assets, liabilities and stockholders' equity
- To develop skill, related to problem solving and critical thinking

**UNIT I**

**Introduction to Accounting**

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 - Classification of Errors, Rectification of Errors, Preparation of Suspense Account - Preparation of Cash Book.

(7 Hrs)

**UNIT II**

**Bank Reconciliation Statement**

Introduction, Procedure for reconciling the cash book balance with the pass book balance, Methods of Bank Reconciliation Statement.

**Investment Accounting as per Accounting Standard -13**

Valuation of current investment and long term investment, disposal of investment

(8 Hrs)

**UNIT III**

**Final Accounts**

Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Closing Stock, Outstanding and Prepaid items, Depreciation, bad debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital and Drawings, Abnormal Loss of stock.

(10 Hrs)

**UNIT IV**

**Non – Profit Organizations**

Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

(5 Hrs)

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**UNIT V**

**Depreciation Accounting**

Depreciation, Meaning, Causes, Methods, Straight Line Method, Written down Value Method, Change in method of depreciation, Sinking Fund Method (Problems), Annuity Method, Insurance Policy Method, Revaluation Method, Depletion Method, Machine Hour Rate (Theory Only).

**Insurance claims**

Insurance claims, Average Clause (Loss of stock only)

(10 Hrs)

**Problems in all units. Problem: Theory ratio= 80:20**

**TEXT BOOKS**

- T.S.Reddy & A.Murthy (2015) Financial Accounting, Margham Publications, Chennai.
- Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi.

**REFERENCE BOOKS**

- R.L.Gupta & V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi.
- Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
- P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
- M.A Arulanandam and K.S.Raman (2011), Advanced Accountancy, Himalaya Publishing House

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

**( Course faculty may conduct any, all or any other activities as well )**

Quiz	On basic accounting concepts
Group Discussion	On Accounting conventions
Cash in & cash out	<ul style="list-style-type: none"> <li>• Cash book – making payments and keeping the bills paid.</li> <li>• – processing incoming payments.</li> </ul>
Games	On identifying transactions – Debit, Credit, capital expenditure, revenue expenditure
Assignment	On collecting rearranging, summarizing, and organizing financial information in a logical manner
ERP Tally	Hands on experience on preparation of profit and loss and balance sheet account using ERP Tally
<b>Problem solving</b>	<b>Problems on preparation of profit and loss account and balance sheet</b>
Report preparation	Identify 10 different nonprofit organizations and submit a report on their goals and objectives. Their contribution towards the benefit of the society as a whole
Small problems as cases	Students will calculate the depreciation and the residual value of the asset ( for example, -car/van/ auto)

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**CORE I - ACCOUNTING SOFTWARE I-PRACTICAL**

**UNIT I**

**Computerized Accounting**

Installing Tally-Features & Procedure for Installing Tally-Changing default settings  
Introduction to Tally-Opening screen of tally-Creating company-Selecting company-shutting  
a company-altering company- configuration company

**UNIT II**

**Inventory Information**

Creation of stock group (Displaying, altering and deleting groups)-Stock items (Displaying,  
altering and deleting item)-Units of measure

**UNIT III**

**Accounting Information**

Ledger-single and multiple ledgers (Displaying, altering and deleting ledger)

**UNIT IV**

**Vouchers**

Vouchers in tally-Contra Vouchers-Purchases Vouchers-Sales vouchers-Payments-Receipt  
Voucher-Journal Voucher

**UNIT V**

**Display Menu**

Display Menu- Trial Balance, Profit & Loss account and Balance Sheet

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**B.COM ACCOUNTING & FINANCE**

**CORE II- PRINCIPLES OF MANAGEMENT**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship), B.Com (Honours), B.B.A. & B.Sc (Food Science &  
Management)**

<b>COURSE CODE: 14UMAN303</b>	<b>YEAR/SEMESTER: I/ I</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- Understand the fundamental concepts in management
- Trace the evolution and growth of management as a body of knowledge
- Have an in depth knowledge of various functions of management and their relevance to an organization

**UNIT I**

**Introduction**

Meaning, Definition, Nature, Process, Functions and Significance of Management, Management vs. Administration, Manager Vs Entrepreneur, Management - Science or an Art?, Management as a Profession, Levels of management, **Skills and Roles of a Manager, Functional Areas of Management, Duties of functional managers**

Contributions to management thought, F.W.Taylor & Scientific management, HenryFayol & Administrative theory of management, Elton Mayo & Hawthorne Experiment, Peter.F Drucker.

(12 Hrs)

**UNIT II**

**Planning & Decision Making**

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, **features of a good plan**, Methods and Types of Plans, MBO, MBE. Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, **Techniques of decision making, problems in decision making.**

(12 Hrs)

**UNIT III**

**Organising**

Organisation - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organisation -Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span ,V.A.Graicuna's theory of Span of management- Authority and responsibility, power, accountability –Delegation, Meaning, Definition, Process, benefits, problems, Types - Decentralisation, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralisation, Centralization vs. Decentralisation.

(12 Hrs)

**B.COM ACCOUNTING & FINANCE**

**UNIT IV**

**Staffing & Directing**

Staffing -Meaning, Definition, nature and function. (overview only) – Direction, Meaning, Definition, Principles and techniques- Supervision, meaning, definition, nature, advantages, disadvantages- Leadership, meaning& styles- Motivation, meaning, factors & theories of Motivation (Maslow, Herzberg & Mc. Gregor), Leaders vs Managers vs Entrepreneur- Communication, meaning, definition, nature, process, types of communication

(12 Hrs)

**UNIT V**

**Control & Co- ordination**

Control, Meaning, Definition, Nature, benefits, problems, process of controlling, **MBE**, **SWOT**, **Control Techniques** (in brief)- Co-Ordination, Meaning, Definition, Nature, importance, problems, Co-ordination vs. Co-operation.

(12 Hrs)

**TEXT BOOK**

- Gupta.C.B,14<sup>th</sup> Edition, 2009, Reprint 2010 - Business Management, Sultan Chand and Sons, New Delhi.

**REFERENCE BOOKS**

- J. Jayasankar, 1<sup>st</sup> Edition. 2004, Reprint2008-Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, 1991, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
- Wehnrich and Koontz, Management, 10<sup>th</sup> Edition, 1993, A Global Perspective.
- N. Premavathy, 2<sup>nd</sup> Edition, 2003, Principles of Management, Sri Vishnu Publication. Chennai.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

( Course faculty may conduct any, all or any other activities as well )

Case study	• Introduction of management concept
Debate and discussion	Management is a Science, Art or Profession
Plan an event	• Planning concept
Crossword	Key concepts of management
<b>Role play</b>	<b>Staffing and directing</b>
<b>Quiz</b>	<b>Control techniques</b>
Hangman	Theories of management
Presentation	Management concepts from ancient books.

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**B.COM ACCOUNTING & FINANCE**

**ALLIED I - STATISTICS**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship), B.Sc (Computer Science), B.C.A.**

<b>COURSE CODE:14UMAT307&amp; 14UMAT307P</b>	<b>YEAR/ SEMESTER:I/I</b>	<b>MAXIMUM MARKS :100</b>	<b>80 Theory 20 Practical</b>
<b>COURSE TYPE:THEORY &amp; PRACTICAL</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS: 75</b>	<b>55 Theory 20 Practical</b>

**COURSE OBJECTIVES:**

- To develop skills in analysis and interpretation of data.
- Handle challenging problems using appropriate analysis tools.

**UNIT I**

**Statistics**

Introduction, Meaning, Definition, Scope and Limitations of Statistics, Collection, Classification and Tabulation of Statistical data, Diagrammatic and Graphical Presentation of Statistical data, Measures of Central Tendency – Mean, Median and Mode.

(10 hours)

**UNIT II**

**Measures of Dispersion**

Introduction, Significance, Range, Quartile deviation, Mean deviation, Standard deviation, Co-efficient of variation.

**Correlation**

Introduction, Significance, Types of correlation, Karl Pearson's co-efficient of correlation and Rank co-efficient of correlation, Regression Analysis.

(10 hours)

**UNIT III**

**Tests of Hypothesis**

Introduction, Procedure of Testing Hypothesis, Two types of Errors, One tailed and two tailed tests, Standard Error.

Large samples- Tests of significance for Single Mean, Difference of Means.

Small Samples- t test for Single Mean, Difference of Means, Paired t tests.

Non-Parametric test- Chi-Square for goodness of fit (excluding fitting of distributions) and test for association of attributes.

(12 hours)

**UNIT IV**

**Analysis of Time series**

Introduction, Components of time series, Measurement of Trend- Graphic Method, Method of Semi-averages, Method of Moving Averages, Method of Least Squares, Measurement of seasonal variations - Method of Simple Averages (Weekly, Monthly or Quarterly) , Simple Problems.

(11 hours)

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**UNIT -V**

**Probability**

Introduction, Definitions, Addition and Multiplication Theorem, Conditional probability, Baye's theorem, Simple Problems (Statement only for all the theorems).

**Index Numbers**

Introduction, Uses of Index Numbers, Methods of Constructing Index Numbers: Unweighted Index Numbers- Simple Aggregative Method, Weighted Index Numbers – Laspeyres, Paasche's, Bowley's and Fischer's Ideal Index numbers, Tests of Adequacy of Index number Formulae – Time and Factor Reversal Tests, Cost of living index- Aggregate Expenditure Method, Family Budget Method.

(12 hours)

**TEXT BOOK:**

- S.P. Gupta (2008) Statistical methods, Sultan Chand & Sons.
- P. R. Vittal (2009), Mathematical Statistics, Margham Publications.

**REFERENCES:**

- Murray R Spiegel, Larry J Stephen (1999) Schaum's Outline of Theory & Problems of Statistics, Mcgraw Hill.
- Sharma (2007), Business Statistics, Pearson Education.
- G C. Beri (2005) Business Statistics, Tata Mcgraw Hill.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

( Course faculty may conduct any, all or any other activities as well )

- **Class presentation:** Students make presentation on data pertaining to income/expenditure/savings of residents living in their area using appropriate tools of diagrammatic and graphical representation.
- **Assignments:** Students solve problems on mean, median, mode, Quartile deviation, Standard deviation, Coefficient of variation.
- **Individual learning:** Students are divided into groups and each group is assigned a task of computing Karl Pearson's co-efficient of correlation between related variables (Internal assessment and End semester marks, income and expenditure etc.,) and obtain its linear relationship using regression analysis.
- **Concept Mapping on Testing of hypothesis:** Map a particular situation in (local/national/global) environment with appropriate tests of hypothesis to draw conclusions.
- **Case study Analysis** on Financial forecasting: Students analyze financial data and predict future revenues using methods of time series such as Method of Moving averages, Method of Least Squares.
- **Real time reactions:** Class interactive session on different methods of constructing index numbers to measure trends in wide variety of areas including stock market prices ,cost of living, industrial and agricultural productions and imports..

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**ALLIED I - STATISTICS PRACTICAL**

- **DIAGRAMMATIC REPRESENTATION**

Column, Bar Diagram, Line, Pie and Area

- **METHODS OF CENTRAL TENDENCY**

Mean, Median, Mode.

- **MEASURES OF DISPERSION**

Standard deviation, Quartile deviation, Range

- **CORRELATION**

Correlation co-efficient

Rank Correlation (without repeated ranks)

Regression co-efficient and Regression lines

- **TESTS OF SIGNIFICANCE**

Small samples- t test for single mean, difference of means and paired t test.

Chi-square for independence of attributes.

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**B.COM ACCOUNTING & FINANCE**

**CORE III - ADVANCED FINANCIAL ACCOUNTING**  
**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &**  
**B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM311</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To facilitate the understanding of Accounting in specific areas
- To understand the practical applicability of Financial Accounting
- To develop skill, related to problem solving and critical thinking

**UNIT I**

**Branch Accounts**

Dependent branches, Stock and debtors system, Distinction between wholesale profit and retail profit, Independent branch (foreign branches excluded).

(12 Hrs)

**UNIT II**

**Departmental Accounts**

Basis for allocation of expenses, Inter departmental transfer at cost or selling price, Treatment of expenses which cannot be allocated.

(8 Hrs)

**UNIT III**

**Hire purchase, Installment & Lease Accounts**

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system – Lease Accounts.

(12 Hrs)

**UNIT IV**

**Partnership**

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

(16 Hrs)

**UNIT V**

**Dissolution of a Partnership:**

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.

(12 Hrs)

**PROBLEMS IN ALL UNITS -- PROBLEM: THEORY RATIO = 80:20**

**TEXT BOOKS**

- T.S.Reddy & A.Murthy (2015) Financial Accounting, Margham Publications, Chennai-17.
- Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**REFERENCE BOOKS**

- R.L.Gupta & V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi
- Shukla & Grewal (2009) Advanced Accounting, S Chand & Co, New Delhi.
- P.C.Tulsian (2009) - Financial Accounting  
, Tata McGraw-Hill
- M.A Arulanandam and K.S.Raman (2011), Advanced Accountancy, Himalaya Publishing House.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**  
**( Course faculty may conduct any, all or any other activities as well )**

Quiz	On basic concepts of Branch Accounting
Group Discussion	On hire purchase accounting and its differences from Instalment accounting
Group Learning - Teamwork	<ul style="list-style-type: none"><li>• Students work together in teams, collaborating to complete a problem</li></ul>
Games -	On interest calculation, gaining ratio, profit sharing ratio
Assignment	On fundamentals of partnership accounts.
Problem solving	Problems on preparation of profit and loss account and balance sheet after reconstitution of partnership firms
Report preparation	Prepare a report on departmental accounting, its significance basis of allocation of common expenses. Identify if it can be matched with any accounting concepts for example ongoing concept. etc.
Small problems as cases	Students will calculate the amount to be distributed to the partners in case of piece meal distribution.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34  
(Effective for the batch of candidates admitted in 2017-2018 )

**B.COM ACCOUNTING & FINANCE**

**CORE IV MARKETING MANAGEMENT**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) & B.Com (Corporate Secretaryship), B.Com (Honours) & B.B.A.**

<b>COURSE CODE: 15UMAN303</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To understand the role and importance of marketing.
- Identify the factors influencing consumer behavior and purchase decision
- To understand the facets of 4 P's in marketing
- To understand the modalities of sales distribution and control.

**UNIT I**

**Marketing & It's Applications**

Meaning and definition of Marketing Management, Nature, importance, Evolution , concepts, traditional and modern functions of marketing , inter relationship between marketing and other functional areas, distinction between marketing and selling- Marketing environment.

(12 Hrs)

**UNIT II**

**Consumer Behaviour and Market Segmentation**

**Consumer Behaviour**, Definition, Dimensions, Need, Kotler's model of Consumer Behaviour, Consumer Buying Process , Buying motives, Theories of Buyer Behaviour, Maslow's hierarchy of needs , Economic theory , Learning theory , Psychoanalytic theory , Howard Sheth model - **Market segmentation**, Concept, meaning, need, steps in segmentation, basis of segmentation, targeting and positioning.

(12 Hrs)

**UNIT III**

**Marketing Mix I**

**Product**, Concept of product, attributes, levels, objectives, policies, product mix & line, **New Product Development, Product Life Cycle, product failures, branding and packaging strategies, labelling** – **Price**, Meaning and definition, significance, objectives, factors influencing pricing, kinds of pricing decisions, pricing problem, pricing discrimination.

(15Hrs)

**UNIT IV**

**Marketing Mix II**

**Place**, Channel of Distribution, meaning, importance, levels and gaps in COD, marketing middlemen, Kinds of channel members (major channel types), functions of middlemen, difference between channels of distribution and physical distribution – **Promotion**, Meaning, objectives, strategies, elements of the promotion mix (in brief), Meaning, objectives, advantages and disadvantages of **advertising, personal selling, sales promotion, publicity and public relations**

(12 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**UNIT V**

**Marketing in the New Millennium**

Innovations in marketing, De-marketing, Re-marketing, Over Marketing, Meta Marketing, Virtual marketing, Green marketing, Global marketing, Services marketing - Convergence and Future development, Interactive TV, SMS Marketing, Social media promotion technique  
(9 Hrs)

**TEXT BOOKS**

- Dr.C.B.Gupta& Dr. N. Rajan Nair, 16<sup>th</sup> edition, (2015), Marketing Management, Sultan Chand & Sons, New Delhi
- Dr. K. Nirmala Prasad and Sherlaker, S.J. Salvadore Victor. (2014) Principles of Marketing. Himalaya Publishing Company, Mumbai

**REFERENCE BOOKS**

- Philip Kotler. 13th Edition, (2013). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
- Dr. N. Rajan Nair. (2013). Marketing, Sultan Chand & Sons. New Delhi

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

( Course faculty may conduct any, all or any other activities as well )

Case study	• Different Indian companies
Development of new product	Students to develop a product
Creating an advertisement	• Attracting customers in social media
Analysis of message given in the advertisement – to enhance brand image	To understand the strategy of different companies
Identification of channels used for various products	Role of intermediaries
Report preparation and presentation	Developing marketing mix for different products
Debate and discussion	Trends in marketing
MCQ'S	Important concepts of marketing

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*

**B.COM ACCOUNTING & FINANCE**

**ALLIED II – MANAGERIAL ECONOMICS**  
**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),**  
**B.Com (Corporate Secretaryship) & B.B.A.**

<b>COURSE CODE: 15UCOM308</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVES:**

- To develop the basic analytical skills required to address economic questions
- To develop a fundamental knowledge of existing micro, macro-economic theory
- To develop the skills to apply basic concepts and models in decision making and problem solving

**UNIT I**

**Introduction**

Introduction, Definition, nature, scope and importance of managerial economics, managerial economics in Decision Making - basic concepts, Opportunity Cost, Accounting Profit, Economic Profit, Incremental and Marginal Concepts, Time and Discounting Principles - Firm, objectives, theories of firm - **Role and responsibilities of a managerial economist.**

(15 Hrs)

**UNIT II**

**Demand and Supply Functions**

Utility analysis, cardinal - ordinal utility analysis, Consumer equilibrium, Price, Income and Substitution Effect.

**Demand function** and **Meaning of Demand**, determinants and distinctions of demand, Law of demand - **Demand forecasting** - Elasticity of demand, Price, income, cross, advertisement elasticity of demand

Supply Functions, Law of supply, Elasticity of supply - Equilibrium

(20 Hrs)

**UNIT III**

**Production and Cost**

Production function, Short run and long run production function - **Economies and diseconomies** of Scale - Cost concepts, Classification, cost functions - **cost control and cost reduction.**

(15 Hrs)

**UNIT IV**

**Markets**

Revenue concepts – **markets** and pricing - price and output determination under perfect competition - monopoly - discriminating – monopoly - monopolistic competition - oligopoly - **Pricing objectives and methods.**

(15 Hrs)

**UNIT V**

**Decision Making**

**Decision making under risk and uncertainty** – National income and **business cycles** – role of government in market economy.

(10Hrs)

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*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**TEXT BOOK**

- P.L. Mehta (2015), Managerial Economics, Sultan Chand and Sons.

**REFERENCE BOOKS**

- H. Craig Peterson, W. Chris Lewis, Sudhir K. Jain (2006) 1<sup>st</sup> impression, Pearson Education
- D.M. Mithni (2005), Managerial Economics – Theory and Applications, 4<sup>th</sup> enlarged edition, Himlaya Publication House
- Atmanand (2004), Managerial Economics, 1<sup>st</sup> edition, Excel Books

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**  
( Course faculty may conduct any, all or any other activities as well )

Class Discussion: “Managerial Economists in the modern world”
MCQ quiz: Demand
Group presentations: Demand and Demand forecasting
Open forum: Methods of cost control
Group discussion: Differential pricing
Case study on uncertainty
Article review on Global Financial crisis

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**NON-MAJOR ELECTIVE I – PERSONAL PORTFOLIO-I**

<b>COURSE CODE: 10UNME410A</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**COURSE OBJECTIVE:**

To build a strong personal portfolio through understanding of oneself, strengths, weaknesses, passion and image.

**UNIT 1 – THE START OF THE JOURNEY**

Creating a personal portfolio – Understanding and using one’s image - Importance of one’s image – Ingredients of one’s image

**UNIT 2 – CREATING YOUR DESIRED IMAGE**

Transforming childhood dreams into a career – **Developing one’s desired image** - The Blackmailer - Decreasing one’s hidden self and defeating the blackmailer

**UNIT 3 – ORGANISING ONESELF**

Self-promotion – Creating a visual impact - Stop being a clock watcher - Developing business cards which are a symbol of rank – Making the CV an effective marketing tool

**UNIT 4 – GOOD GROOMING**

Managing bad hair days – Skincare and makeup excellence - Wardrobe management – Intelligent shopping – Accessory and wardrobe maintenance

**UNIT 5 – TRANSLATING THE DREAM INTO REALITY**

Die-stamping one’s mark as a professional – Making the best use of rumour, sensation and scandal – Keeping a victory log – Applauding oneself – Sinking into one’s moment of pride

**REFERENCE BOOKS**

- “Managing your image in a week”, Laurel Herman, Hodder and Stoughton, 2007
- “Know yourself”, Dr. Ellen Balke, Kogan Page India Pvt Ltd, 2000
- “101 Ways to make a professional impact”, Eleri Sampson, Kogan Page India Pvt Ltd, 2001

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
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**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

( Course faculty may conduct any, all or any other activities as well )

Color Association	Which Colour represents which personal trait- identification Game
Drafting the best Resume	Prepare an impressive CV
Make-up contest	Students are asked to wear business formals for a day and present themselves with the right kind of accessories and make-up
Brainstorming	Discussion on the best way to deal with stress, boosting self-confidence, rewarding self.
Recap Quiz	MCQ test on taught concepts
Weave a story	Chinese Whisper- To illustrate the potential and downside of rumours
Mind Map	Visual representation of where each student sees themselves in 10 years

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*

**B.COM ACCOUNTING & FINANCE**

**NON-MAJOR ELECTIVE II – PERSONAL PORTFOLIO II**

<b>COURSE CODE: 10UNME410B</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**COURSE OBJECTIVES**

- To develop personal professionalism
- Build self-confidence, self-belief and personal power

**COURSE STRUCTURE**

**UNIT 1**

- Developing a life map
- Developing a personal portfolio
- Constructing a self perception box
- Developing a perception tree

**UNIT 2**

- Reliving childhood dreams
- Conducting a SWOT analysis of oneself
- Analysing the Johari Window
- Drawing a future image of oneself

**UNIT 3**

- Creating happy frames
- Creating a business card
- Creating a professional curriculum vita

**UNIT 4**

- Getting a corporate makeover

**UNIT 5**

- Creating a victory log
- “I love myself”

**EXPECTED RESULTS FROM THE COURSE**

- Significant increase in self-awareness of the student
- Students will learn just what it takes to create a lasting impression!

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**  
**( Course faculty may conduct any, all or any other activities as well )**

Class Presentation	Introduce oneself
Workshop on goal setting and CV preparation	Prepare an CV
Groom up	Students are asked to wear different Corpo attire and present themselves with the right kind of attitude.
Group Discussion	On Johari window
Quiz	MCQ on taught concepts
Weave a story	Chinese Whisper- To illustrate the potential and downside of rumor's
Vision Focus	Visually represent where each student sees themselves in the next 10 years

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**

*(Effective for the batch of candidates admitted in 2017-2018 )*

**B.COM ACCOUNTING & FINANCE**

**NON-MAJOR ELECTIVE I – WORK ETIQUETTE 1**

<b>COURSE CODE: 10UNME409A</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**COURSE OBJECTIVES**

- To help individuals achieve self-development with a clear frame work
- To enhance the power of personal style
- To create a professional image

**UNIT 1**

Creating a personal profile – Understanding and using one’s image - Importance of one’s image – **Ingredients of one’s image**

**UNIT 2**

Creating a visual impact - **Developing business cards** which are a symbol of rank – Making the **CV an effective marketing tool**

**UNIT 3**

**Corporate wardrobe – Managing bad hair days – Skincare and make up excellence - Intelligent shopping – Accessory and wardrobe maintenance**

**UNIT 4**

Die–stamping one’s mark as a professional – Professional ethics – Making the best use of rumour, sensation and scandal at the work place

**UNIT 5**

Achieving professional success - Keeping a victory log – Applauding oneself – Sinking into one’s moment of pride

**REFERENCE BOOKS**

- “Managing your image in a week”, Laurel Herman, Hodder and Stoughton, 2007
- “Know yourself”, Dr. Ellen Balke, Kogan Page India Pvt Ltd, 2000
- “101 Ways to make a professional impact”, Eleri Sampson, Kogan Page India Pvt Ltd, 2001

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**  
( Course faculty may conduct any, all or any other activities as well )

Project onself	Business card development
Class presentation	CV writing and presentation
Role play	Role play for showcasing different corporate encounters and communication styles
Track your achievements in Clg	Creating a victory log of all achievements during the course of study in college
Think – Pair	Share activity on Wardrobe Management
Focus Group discussion	On the impact of rumors and workplace scandals on an individual
Corporate walk –	One day class room activity on power dressing and corporate etiquette
Case analysis	Of successful women professionals and their career path

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**NON-MAJOR ELECTIVE II – WORK ETIQUETTE II**

<b>COURSE CODE: 10UNME409B</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**COURSE OBJECTIVES**

- To develop personal professionalism
- Build self confidence, self belief and personal power

**UNIT 1**

- Developing a life map
- Constructing a self perception box
- Reliving childhood dreams

**UNIT 2**

- Conducting a SWOT analysis of oneself
- Drawing a future image of oneself
- Creating a business card
- Creating a professional curriculum vitae

**UNIT 3**

- Getting a corporate makeover

**UNIT 4**

- Recreating the work station
- Professional ethics

**UNIT 5**

- Creating a victory log
- “I love myself”

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2017-2018 )*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

(Course faculty may conduct any, all or any other activities as well)

Class presentation	Designing and developing a life map of oneself highlighting the 'highs' and 'lows'
Get to know yourself	Conducting a SWOT analysis of oneself
Class Room	Creating an imaginary work station with eco-friendly material
One Day event	Getting a corporate makeover
Just a minute	Draw a quick image of one's childhood dreams
Vision Board creation	Collage of ones future dreams

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**Choice Based Credit System**  
**Course of Study for the batch of**  
**Candidates admitted in 2016-2017**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
(Effective for the batch of candidates admitted in 2016-2017 )

**B.COM ACCOUNTING & FINANCE**

**CORE V -CORPORATE ACCOUNTING**  
**COMMON TO B.COM (ACCOUNTING & FINANCE), B.COM (MARKETING**  
**MANAGEMENT) & B.COM (CORPORATE SECRETARYSHIP)**

<b>COURSE CODE: 14UCOM320</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters

**UNIT- I**

**Issue and Underwriting of shares and debentures**

Issue of shares and debentures, various kinds, Forfeiture, Re-issue – Underwriting of shares and debentures.

(12 Hrs)

**UNIT -II**

**Redemption of shares and debentures**

Redemption of preference shares and debentures – Profits prior to incorporation.

(13 Hrs)

**UNIT- III**

**Final Accounts of Company**

Preparation of company final accounts, preparation of Balance Sheet of companies, Computation of Managerial Remuneration as per new schedule VI

(15 Hrs)

**UNIT -IV**

**Goodwill Valuation**

Valuation of goodwill and shares

(10Hrs)

**UNIT- V**

**Alteration of share capital**

Alteration of share capital, internal reconstruction and reduction of capital.

(10 Hrs)

**PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 80:20**

**TEXT BOOKS**

- T.S.Reddy and A.Murthy, (2014) Corporate Accounting-Vol.I, Margham Publishers, Chennai, Revised 6<sup>th</sup> Edition

**REFERENCE BOOKS**

- S.P.Jain and K.LNarang,(2015) Corporate Accounting, Kalyani Publishers, New Delhi, 10<sup>th</sup> Edition.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

- S.N.Maheswari and Suneel Maheswari,(2011) Corporate Accounting, Vikas Publishing, Noida
- R.L.Gupta & M.Radhaswamy.,(2013) Corporate Accounting -Vol I, Sultan Chand & Sons.NewDelhi,.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Quiz	• Redemption of preference shares and debentures
Crossword	Key terminologies
Analysis of financial statement	• Final accounts of companies
Quiz	Accounting concepts
Presentation	Schedules of final accounts of companies
Word grabber game	Valuation of goodwill and shares
Connections game	Key terminologies
Multiple choice questions	Issue of shares and debentures

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*

**B.COM ACCOUNTING & FINANCE**

**CORE VI -PRACTICAL AUDITING**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM333</b>	<b>YEAR/SEMESTER: II/ III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES**

- To understand the practicalities of auditing
- To enable the practical application of acquired theoretical knowledge
- To have an overview of Auditing Standards

**UNIT I**

**Introduction to Auditing**

Definition of Audit, Difference between auditing and accountancy, Scope of auditing, Objectives of auditing, Materiality in auditing, efficiency audit, Propriety audit, Techniques of auditing, Standards of auditing – Meaning of internal check, Nature and scope of internal audit, Financial vs. operational audit, Internal control - nature and scope, Verification of evidence, Detailed checking vs. sample checking, Internal audit and statutory audit, Interface between internal auditor and statutory auditor – Audit programme , meaning, advantages and disadvantages – Audit note book, Meaning and content – Audit working papers, Objects, essentials, responsibility, protection and preservation and ownership of working papers.

(15 Hrs)

**UNIT II**

**Vouching**

**Vouching of cash transactions** – **Trading transactions** – Audit of ledger, Scrutinizing of ledgers, Bought ledger, Sales ledger, General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure.

(12 Hrs)

**UNIT III**

**Verification**

**Verification** and valuation **of assets and liabilities**

(14 Hrs)

**UNIT IV**

**Appointment of Auditor**

Appointment of first auditor, Filling of casual vacancy, Ceiling on number of audits, Appointment of auditor of Government company, Auditor's remuneration, Removal of auditors, Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors - Cost Audit, appointment of cost Auditor, - Reporting

(13 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**UNIT V**

**EDP Audit**

Impact of computerization on audit approach, Type of internal control in a computer-based system, Approaches to EDP Auditing, Auditing around with the computers, Auditing with computers, Auditing through computers

(6 Hrs.)

**TEXT BOOK**

- Dinkar Pagare., Reprint 2014, Principles and Practice of Auditing, [Sultan Chand & Sons](#), 11<sup>th</sup> Revised Edition,

**REFERENCE BOOKS**

- [B. N. Tandon](#), [S.Sudharsanam](#) & [S.Sundharabahu](#), (2009), Practical Auditing, S.Chand & Sons New Delhi, 14<sup>th</sup> Edition
- Shri. Vengadamani, (2013), Practical Auditing, Margham Publication, Chennai Reprint
- Pradeep Kumar, (2012) Baldev Sachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 8<sup>th</sup> Revised Edition

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Scam discussion	• Business scandals
Verification of assets	Mock verification of assets – with example
Preparation of sample audit program	• Audit program
<b>MCQ'S</b>	<b>Verification of assets and liabilities</b>
Crossword	Key terminologies
Case study	Auditing case study
Identification of frauds in edp environment	Analyzing computerized environment
Presentation	Verification and valuation of various assets and liabilities

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*

**B.COM ACCOUNTING & FINANCE**

**CORE VII – LEGAL SYSTEM OF BUSINESS**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 15UCOM310</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES**

- Students are expected to possess the basic knowledge of Commercial and Labour Acts and its application
- To create an awareness and understanding of the regulations of different Acts

**UNIT- I**

**The Indian Contract Act, 1872**

Law of Contracts – Essential Elements of a Contract - Offer and Acceptance – Consideration -Legality of Object - Classification of Contracts - Void and voidable agreements, Contingent Contracts - Performance of Contracts - Quasi Contact - Discharge of Contracts - Breach of Contracts.

(16 Hrs.)

**UNIT -II**

**The Sale of Goods Act 1930**

Definition – Sale and Agreement to Sell, Condition and Warranties - Transfer of Property – Performance of contract of Sale.

**Special Contracts**

Indemnity and Guarantee, Contract of Indemnity and guarantee, Distinction - Extent of surety's liability, Kinds of guarantee, Rights of surety, Discharge of surety.

Bailment and Pledge – Meaning, Requisites of bailment, Classification of bailment, Duties and rights of Bailor and Bailee, Finder of goods, termination of bailment, pledge, rights of pawnor and pawnee, pledge by non owners.

(14 Hrs.)

**UNIT –III**

**Intellectual Property Rights**

The Patents Act, 1970 – The Copyright Act, 1957 – The Trade Marks Act, 1999 - Geographical Indication - Cyber Laws - Cyber Crime –Introduction, Impact of cyber crime - privacy and cyber crime – investigation - global trends in cyber laws - cyber ethics.

(10 hrs)

**NIT –IV**

**Money Laundering Act 2002**

Definitions, Punishment, Obligation of banking companies, Financial Institutions – offences- RBI Guidelines on KYC (Know Your Customer )

(8 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**UNIT –V**

**The Consumer Protection Act, 1986**

Rights and Remedies available to the Consumers-Shops and Establishment Act

(12 Hrs)

**TEXT BOOKS**

- Kapoor, N.D, Elements of Mercantile Law, Sultan Chand and Sons.

**REFERENCE BOOKS**

- Bare Acts
- Mrs.S.Sumathi & Prof.P.Saravanavel (2011) Legal Systems in Business, Himalaya Publications
- Avatar Singh (2006) Principles of Mercantile law, Eastern Book co.India

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Case studies	On the topics of Contract Act 1872
Connections game	On Sale of goods act 1930 & Special contracts
Students Seminar	On Small topics given by the faculty
Group Discussion	On Cyber Law, Cyber Crime & Cyber Ethics
Jumbled words	On Intellectual Property Rights
Cross words	On Trademarks, copyrights, Patents & geographical indication
Role Play	On Consumer Protection Act
Movie Watching & ReportWriting American Made, The Italian Job, Irumbuthirai, Kee, Kanithan etc	On Money Laundering Act 2002

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**ALLIED III – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS  
MANAGEMENT**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship), B.Com (Honours) & B.B.A.**

<b>COURSE CODE: 15UMAN306</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVES:**

- To present the various aspects of entrepreneurship for successful business venture
- To understand the key concepts and ideas to run family owned business
- To apply theory into practice

**UNIT I**

**Concept of Entrepreneurship**

Entrepreneurship, Meaning, Types, Qualities of an Entrepreneur, Classification of Entrepreneurs, Factors influencing Entrepreneurship, Functions of Entrepreneur-Economic development and Entrepreneurial growth

(15 Hrs)

**UNIT II**

**Entrepreneurship process**

Innovation & Entrepreneurship, Idea generation, Business opportunity analysis, Feasibility study - Marketing, Finance, Technology & Legal Formalities – Project appraisal, Preparation of Project Report

(15 Hrs)

**UNIT III**

**Steps for establishing a Unit**

Steps for Setting up a Business-Registration, Licensing, Funding, ownership structure and legal formalities, Entrepreneurship development and funding agencies

(20 Hrs)

**UNIT IV**

**Family Business Management**

Family owned business-Meaning, Importance, Types, history, pitfalls, succession issues. Strategies for improving family business performance, Professional vs family entrepreneurs, Women Inheritance, Women entrepreneurship

(13 Hrs)

**UNIT V**

**Business Plan**

B-Plan writing-Meaning, process –Detailing and Contents of a B-plan, features of a good B-plan, Types of B Plans

(12 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**TEXT BOOKS:**

- Jayashree Suresh, Reprint 2012 Entrepreneurial Development. 3<sup>rd</sup> Edition. Margham Publications. Chennai-17.

**REFERENCES BOOKS:**

- Vasant Desai, 2002, Dynamics of Entrepreneurial Development & Management. 9<sup>th</sup> Edition. Himalaya Publishing House. Mumbai.
- Colombo Plan Staff College for Technician Education, Manila. Entrepreneurship Development, Tata Mcgraw- Hill
- E. Gordon & K. Natrajan (2007) Entrepreneurship Development , Himalaya Publishing House .
- Renuarora& SK Sood, 2007, Entrepreneurial Development, Kalyani Publishers Holt. Entrepreneurship - New Venture Creation. 5<sup>th</sup> Edition. Prentice Hall of India Pvt. Ltd. New Delhi.
- J.S. Saini& S.K. Dhamej (1998) Entrepreneurship and Small Business. 1<sup>st</sup> Edition. Rawat Publications. Jaipur.
- P.C. Jain (1998) Handbook For New Entrepreneurs. 1<sup>st</sup> Edition. Oxford Press. Allahabad.
- Poornima.m.charantimath.,, Entrepreneurship development small Business Enterprises
- Raj Shankar., Entrepreneurship-Theory & Practice

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

( Course faculty may conduct any, all or any other activities as well )

Brain storm	Identifying an entrepreneur and studying his quality -Characteristics of an Entrepreneur
Debate	Employment Vs Self Employment -Importance of Entrepreneurship
Fieldwork	• Students are asked to identify various business opportunities using newspaper -Idea Generation
Newspaper	Each group has to go to one financial institution and prepare a report on their role towards entrepreneurial development--Entrepreneurship development & funding agencies
Report preparation	Students has to identify one family business and present in the class-- Family Business
Elocution	Challenges faced by Women Entrepreneur with examples- Women Entrepreneur
Presentation	On financial outlay for a start up. Identify sources of funds and present the same.
B Plan	Preparation of B plan

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**ELECTIVE I - STOCK AND COMMODITY TRADING**

<b>COURSE CODE: 15UCOM311</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS : 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS:</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVES:**

- To understand the stock market operation
- To learn the derivative market in the stock market.

**UNIT – I**

**Understanding Primary market**

Initial Public Offer (IPO), - Book Building through Online IPO, - Eligibility to issue securities, - Pricing of Issues, - Fixed versus Book Building issues, - Allotment of Shares, - Basis of Allotment - Private Placement.

**(12 hours)**

**UNIT – II**

**Understanding Secondary market**

Securities and Exchange Board of India (SEBI), - Depositories, - Stock Exchanges, - Stock Price Indices, - Brokers, - Sub-brokers, - Foreign Institutional Investors (FIIs), - Portfolio Managers, - Custodians, - Merchant Bankers, Bankers to an Issue.

**(13 hours)**

**UNIT – III**

**Trading - Mechanism - Trading system user hierarchy - Market phase - Log on - Log Off – Market screen - Invoking an Inquiry Screen – Market Watch, - Previous Trades, - Outstanding Orders, - Activity Log, Order Status, - Market Movement.**

**(20 hours)**

**UNIT – IV**

Introduction - Transaction Cycle, Settlement Process, Settlement Agencies, Risks in Settlement - Settlement Cycle - Securities Settlement - Funds Settlement

**(15 hours)**

**UNIT – V**

**Commodity Trading:**

Spot versus Forward Transaction, Exchange Traded Versus OTC Derivatives, Some commonly used Derivatives, The cost of carry model, Clearing, Settlement, Clearing Days and Scheduled Time

**(15 hours)**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**TEXT BOOKS:**

Prasanna Chandra, 2013, The Investment Game – How to Win, 7<sup>th</sup> edition, Tata McGraw-Hill Company Limited.

**REFERENCES BOOKS:**

Sidney Cottle, Roger F Murray, Frank E Block, Graham and Dodd's Securities Analysis, 5<sup>th</sup> edition, Tata McGraw-Hill Company Limited.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development  
( Course faculty may conduct any, all or any other activities as well )**

Mock trading	• Online trading
Case study	On investment scams
Presentation	• Students to study the company's share trading growth and present the same
MCQ's	Secondary money markets
Crossword	Basic terms
Research projects	Interviewing real-time investors and analyzing data to draw meaningful conclusions
Guest lectures	From experts in Industry to give application oriented knowledge.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**CORE VIII - ADVANCED CORPORATE ACCOUNTING**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 15UCOM335</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES**

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L a/c and B/S of the companies as per new schedule VI with reference to all Chapters.

**UNIT - I**

**Amalgamation**

Amalgamation –Absorption and External Reconstruction of a company – (Inter company investments excluded) as per AS-14

(15 Hrs)

**UNIT – II**

**Liquidation Accounting**

Liquidation, Statement of affairs and deficiency accounts, Liquidator’s final statement of receipts and payments.

(10 Hrs)

**UNIT – III**

**Insurance Accounts**

Final Accounts of Insurance companies including Balance sheet

(15 Hrs)

**UNIT - IV**

**Bank Accounts**

Final Accounts of Banking companies including Balance sheet

(10 Hrs)

**UNIT – V**

**Accounting for Holding Companies**

Accounting for Holding Companies (Inter company investments excluded) Preparation of and consolidated Balance Sheet as per AS-21.

(10 Hrs)

**PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO = 80:20**

**TEXT BOOKS**

- S.P.Jain and K.L Narang.(2011) Advanced Accountancy, Kalyani Publishers, New Delhi, 10<sup>th</sup> Edition.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**

*(Effective for the batch of candidates admitted in 2016-2017 )*

**B.COM ACCOUNTING & FINANCE**

- T.S.Reddy and A.Murthy (2014) Corporate Accounting Margam Publishers. Chennai-17, 2<sup>nd</sup> Edition.

**REFERENCES**

- M.C.Shukla and T.S.Grewal. (2010) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13<sup>th</sup> Edition 1997
- R.L.Gupta & M.Radhaswamy.(2004), Corporate Accounting. Sultan Chand & Sons.NewDelhi,. 15<sup>th</sup> Edition.
- M.Rishikesh Chakraborti., (1999) Advanced Accountancy .Oxford University Press. New delhi, 25<sup>th</sup> Edition

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

**( Course faculty may conduct any, all or any other activities as well )**

Multiple choice questions	• Accounting concepts
Crossword	Key terminologies
Assignment	Preparation of bank accounts
Analysis of financial statement	• insurance companies
Quiz	Schedules of banking and insurance company accounts
Presentation	Rules to be followed by liquidator of companies
Word grabber game	Key terminologies
Connexions game	Accounting concepts

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**

*(Effective for the batch of candidates admitted in 2016-2017 )*

**B.COM ACCOUNTING & FINANCE**

**CORE IX - BANKING SYSTEM AND FINANCIAL SERVICES**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),**

**B.Com (Corporate Secretaryship) & B.Com (Honours)**

<b>COURSE CODE:15UCOM322</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS : 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES**

- To understand the prevailing banking system
- To have a knowledge of various banking instruments
- To learn the transitional role of banks
- To conceptualize the inclusion of technology in banking.

**UNIT I**

**Indian Financial Market**

Structure, Meaning, Classification, Characteristics, Money Market Instruments, Indian Money Market, Organised and Unorganised Sector, Deficiencies in Money Market

(6 Hrs)

**UNIT II**

**Banking Regulation Act, 1949**

Definition of Banking, Licensing, Opening of branches, Functions of Banks, Retail Banking, Corporate Banking, Inspection, Role of Banks, Social Responsibilities and Economic Development, Central Banking and Role of RBI and their functions - Commercial Banks, Functions, Accepting Deposits, Lending of Funds, Opening of an Account, Types of Deposit Account, Types of customers (Individuals, firms, Trusts, and Companies), Importance of customer relations, Customer grievances and redressal – Ombudsman, Principles of lending - Types of Borrowing, Precautions to be taken by a banker.

(10 Hrs)

**UNIT III**

**Negotiable Instruments**

Promissory Note, Bills of Exchange, Cheque, Draft – Definitions, Features, Crossing - Endorsement - Material Alteration –Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques –Role of collecting banker Rights and Duties – Statutory Protection – Dishonour of Cheques

(7 Hrs)

**UNIT IV**

**Financial Services**

Meaning and importance of financial services, Types of financial services, financial services and economic environment, Players in Financial Services Sector.

Leasing and Hire purchase, Concepts and features, Types of lease Accounts – Factoring, Functions of Factor - Consumer finance - Venture capital - Mutual Funds - Credit Rating- Insurance, Different types - Merchant Banking, Functions, Issue management, Managing of new issues – Underwriting

(10 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**

*(Effective for the batch of candidates admitted in 2016-2017)*

**B.COM ACCOUNTING & FINANCE**

**UNIT V**

**Technology in banking**

E-Banking, Historical perspective, Intranet, Extranet, Data transmission, Internet banking, Phone banking, Mobile banking, Alerts & notifications, kiosk banking, Payment gateways, ATM Cards, Debit cards, Personal Identification Number, Online enquiry and update facility, Electronic Fund Transfer, Electronic Clearing System, Technology & Security standards, Risks.

(7 Hrs)

**TEXT BOOKS**

- Dr.K.Nirmala Prasad & Prof.J.Chandradoss, Reprint 2010, Banking Theory Law & Practice, Himalaya Publishing House,
- Sundaram and Varshney, Reprint 2011, Banking Law Theory and Practice. Sultan Chand & Sons. New Delhi

**REFERENCE BOOKS**

- C.S.Rao & S.Arunajatesan, Technology in Banking (2011), Margham Publications, Chennai. 1<sup>st</sup> Edition
- Gordon.K. Natrajan (2010), Financial Markets and Financial Services, Himalaya Publishing Company.
- S.N.Maheswari. Banking Law Theory and Practice, (Reprint 2009), Kalyani Publishers. New Delhi.
- Dr. S. Gurusamy, Banking, Theory, Law & Practice, (2010) 2<sup>nd</sup> Edition, Tata McGraw-Hill, New Delhi.
- Gordon Natarajan, Banking Theory Law & Practice, (Reprint 2011), Himalaya Publishing House.
- M.Y. Khan. (2005), Financial Services, Tata Mc.Graw Hill Publishers
- H.R. Machiraju, (2006)2<sup>nd</sup> Edition , Indian Financial System, Vikas Publishing House, Mumbai
- B. Santhanam.(2009) Financial Services, Margham Publishers

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

**(Course faculty may conduct any, all or any other activities as well)**

Quiz	• RBI and its functions
MCQ's	Functions and role of commercial banks
Case Study	• Role of technology in banking
Students presentation	On Negotiable instruments Act
Crossword	Types of financial services
Role play	Usage of various banking instruments
Report	Credit rating agencies
Glossary /Hangman	On important terms

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**

*(Effective for the batch of candidates admitted in 2016-2017 )*

**B.COM ACCOUNTING & FINANCE**

**CORE X – COMPANY LAW**

<b>COURSE CODE: 15UCOM323</b>	<b>YEAR/SEMESTER: II/ IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- Students are expected to possess the basic knowledge of the act and its application

**UNIT I**

**Incorporation and Formation of a Company**

Nature and Formation of Company – Incorporation, Documents to be filed with Registrar, Certificate of Incorporation, Effects of registration, restrictions on commencement of business, Promoter, Preliminary contracts -Memorandum of Association - Articles of Association, Contents &Alteration

(13 Hrs)

**UNIT II**

**Prospectus**

Meaning, Kinds, Registration - Share Capital – Meaning, Kinds, Public Issue, Bonus Issue, Rights Issue, Buy Back, Preference Shares – Meaning and Redemption – Share Certificate and Share Warrant – Dividends

(12 Hrs)

**UNIT III**

**Borrowings & Deposits**

Meaning, Acceptance of Deposits from public – Borrowings – Meaning, Ultra Vires Borrowing, Mortgages and charges, Fixed and Floating charges, Registration of charges, Legal Provisions, Effects and Consequences of Non registration of charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Comparison between a Shareholder and a Debenture holder.

(10 Hrs)

**UNIT IV**

**Management and Administration**

Registered office and name, Membership – Transfer of Shares - Registers of Members and debentures holders- Directors, Qualification, Disqualification, Appointment, Vacation, Removal, Specific powers of Directors, Duties, Liabilities of Directors - Managing Director, Appointment, Disqualification – Managers, Comparison between a Managing Director and a Manager

(10 Hrs)

**UNIT V**

**Company Meeting & Winding up**

Company Meeting – law, Practice and procedure, Board Meeting, Annual General meeting, Extra ordinary General Meeting - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll- ProxyQuorum - Chairman of Meeting - Powers and duties Winding up of a Company – Meaning, Modes of winding up, Compulsory winding up, Voluntary winding up, Consequences of winding up, Liquidators, Duties and powers of Liquidator.

(15 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**TEXT BOOK**

- Kapoor, N.D,( 2013) Merchantile Law , 34<sup>th</sup> Revised Edition, Sultan Chand Publications,
- Santhi .J, (2015), Company Law, First Edition, Margham Publications
- Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.

**REFERENCES BOOKS**

- Bare Acts
- Mrs.Sumathi. S, Prof. Saravanavel, P. (2011), Legal systems in Business, Himalaya publications
- Dr. Sreenivasan,M.R (2007, Reprint 2013) Company Law, Second Edition, Margham Publications
- Dr. Sreenivasan, M.R. (2011) ( Reprint 2012) Industrial Relations and Labour Legislations, Third Revised Edition, , Margham Publications

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
( Course faculty may conduct any, all or any other activities as well )

Case studies	Prospectus
Word Puzzle	Borrowings & Deposits
Connections game	On all Units
Jumble Words	Incorporation & Formation of a Company
Seminar Presentation	On Kinds of companies & prospectus
Role Play	Management & administration
Group discussion	Company meeting & winding up
Identifying the terminologies	On all units

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34  
(Effective for the batch of candidates admitted in 2016-2017 )

**B.COM ACCOUNTING & FINANCE**

**ALLIED IV- OPERATIONS RESEARCH WITH SOFTWARE APPLICATION  
COMMON TO B.Com (Accounting & Finance), B.B.A, B.Com (Honours)**

<b>COURSE CODE: 14UMAT328 &amp; 14UMAT328P</b>	<b>YEAR/SEMESTER :II/IV</b>	<b>MAX MARKS :100</b>	<b>Theory: 80 marks</b>
			<b>Practical: 20 marks</b>
<b>COURSE TYPE:THEORY &amp; PRACTICAL</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHI NG HOURS: 75</b>	<b>Theory: 55 hours</b>
			<b>Practical: 20 hours</b>

**COURSE OBJECTIVES:**

- To promote the applications of Operations Research in business.
- To apply mathematical techniques for the optimal utilization of limited resources.

**UNIT I**

**Linear Programming**

Introduction to Operations Research, Meaning and Scope of OR, Models in OR, Linear Programming Problem- Formulation and Graphical method, Simplex method, Big M method.

(14 hours)

**UNIT II**

**Transportation Model**

Introduction, Mathematical Formulation, Methods for finding Initial basic feasible solution- North West corner rule, Least cost method, Vogel's approximation method, Test for optimal solution- MODI Method, Degeneracy, Unbalanced and Maximization Transportation problem .

**Assignment Problem**

Introduction, Mathematical Formulation, Hungarian Method - Maximization and Minimization Problems, Unbalanced problem, Restricted assignment problem, Travelling salesman problem.

(10hours)

**UNIT III**

**Network Analysis**

Introduction, Construction of networks, Network Computations – Earliest completion time of a project, Critical path, Floats, PERT (without crashing).

(11 hours)

**UNIT IV**

**Game Theory**

Introduction, Two persons zero-sum game with and without saddle points, Matrix Oddment method, Dominance property for  $m \times n$  game, Graphical Method for solving  $2 \times n$  or  $m \times 2$  games.

(11hours)

**UNIT V**

**Decision Theory**

Introduction, Decision making under uncertainty- Maximax criterion , Maximin criterion, Minimax regret criterion, Hurwicz criterion, Laplace criterion.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**Sequencing Problem**

Introduction, Johnson's method – Processing of  $n$  jobs on two machines ,  $n$  jobs on three machines and  $n$  jobs on  $m$  machines.

(9 hours)

**Theory: Problem Ratio=30:70**

**TEXT BOOK**

- Prof.V.Sundaresan, K.S.Ganapathy Subramanian and K.Ganesan (2000), Resource Management Techniques, A.R.Publications, Chennai.
- P.R.Vittal, V. Malini (2002), Operations Research, Margham Publications, Chennai.

**REFERENCE BOOKS**

- Kanti Swaroop,Gupta P.K. and Manmohan (1999), Problems in Operation Research, Sultan Chand & Sons, New Delhi.
- S.D. Sharma (2001), Operations Research: Theory and Applications, Macmillan, Delhi.

**ACTIVITIES PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development  
( Course faculty may conduct any, all or any other activities as well )**

- **Assignments on LPP** : Formulate a given simplified description of a suitable real world problem as LPP and solve them using graphical, simplex and Big M method.
- **Worksheets on Transportation and Assignment problems**: Apply different techniques of transportation / assignment models for transporting goods/allocate resources in business scenario.
- **Group activity: Drag-And-Drop** (Ability to link and apply) : This activity will equip the students to implement CPM & PERT, a tool for monitoring and controlling projects to minimize production delays, interruptions and conflicts in practical situations in industry.
- **Class activity**: Students use different strategies of Game theory such as Dominance property for  $m \times n$  game, Graphical Method for solving  $2 \times n$  or  $m \times 2$  games to win any competitive situation.
- **Internet surfing** : Student surf the net to identify suitable decision making situations, analyze and apply appropriate criteria -Minimax regret criterion, Hurwicz criterion, Laplace criterion to select best course of action among available alternatives.
- **Role play**: Students will enact as a decision maker, explain types of decision making environment to draw conclusions.
- **Participatory learning**: Group discussion on sequencing techniques to find the appropriate order in which number of tasks can be assigned to finite number of service facilities using Johnson's Method so as to optimize the output.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**OPERATIONS RESEARCH WITH SOFTWARE APPLICATION-PRACTICAL**

**1. LINEAR PROGRAMMING PROBLEM**

Graphical method, Simplex method, Big M method

**2. TRANSPORTATION PROBLEM**

North West corner rule, Least cost method, Vogel's approximation method,  
Unbalanced and Maximization Transportation problems.

**3. ASSIGNMENT PROBLEM**

Maximization and Minimization Problems, Unbalanced problem, Restricted assignment  
problem,

Travelling salesman problem.

**4. NETWORK ANALYSIS**

CPM and PERT

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
(Effective for the batch of candidates admitted in 2016-2017 )

**B.COM ACCOUNTING & FINANCE**

**INTERDISCIPLINARY ELECTIVE – PERSONAL INVESTMENT PLANNING**

<b>COURSE CODE: 11UELE3020</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVE:** To appreciate the importance of, and gain insights into financial planning

**UNIT I**

Introduction about investment, Difference between investment, speculation and gambling- Features of investment- Importance of Investments- Investment activity, Financial assets, Physical assets, Marketable assets from the primary and secondary market- Factors influencing investments- Types of Investors.

**UNIT II**

**INVESTMENT OPPORTUNITIES – I**

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, Demat of Gilt edged securities, Post office savings deposits (Term deposits, MIS, KVP, NSC, NSS)

**UNIT III**

**STOCK EXCHANGE AND NEW ISSUE MARKET**

Meaning and definition of stock exchange- dealings on stock exchange (ready delivery contract and forward delivery contract) – Functions of Stock exchange- Byelaws of Stock Exchange ( SCRA 1956 , SEBI ) – Listing of securities – Advantages and disadvantages of listing – Stock brokers – Sub brokers, Types of brokers – Types of speculators ( Bull, Bear, Stag)

**UNIT IV**

NSE , BSE , OTCEI – Stock indices calculation – Indices reported in a financial Daily- Free float index- Companies included in Index – Opening a Demat Account ( Online trading)

**UNIT V**

**INVESTMENT OPPORTUNITIES – II**

Provident fund, Types of PF, Features of PPF, Unit trust of India- Money market instruments ( Treasury bills, Certificates of deposits, Commercial paper, REPOS)- Bank deposits ( Current, SB account, FD, RD) – Investment in precious objects- Investment based Insurance policies – Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

**TEXT BOOKS:**

Reference material

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**REFERENCE BOOKS:**

- Investment Management by L.Natarajan, Morgan publications,2007
- Investment Management by Hiriappa, New age international publications,2008

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

( Course faculty may conduct any, all or any other activities as well )

Financial Literacy Infographic Scavenger Hunt	Unit 1
Group Presentation	Post Office Savings Schemes.
Individual Presentations	Prepare and Present a Personal Investment Plan for a given objective.
Cross word puzzle	Non-Marketable & Marketable securities
Student-led Review activities - Quiz, Crosswords	Before college examinations
Linkage Games	To identify terms used in NSE, BSE & OTCEI
Market news updates	Parallel activity along with teaching-learning

**INTERDISCIPLINARY ELECTIVE – HOSPITALITY MANAGEMENT**

<b>COURSE CODE: 11UELE302J</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVE:**

To discuss the wide range of operational and functional aspects in the hospitality/services industry with a view to steer student interest in this direction in regard to career opportunities.

**UNIT I**

**INTRODUCTION**

The nature and meanings of hospitality – Scope of the hospitality industry - The inter-relationships between leisure, recreation, tourism and hospitality - The structure and nature of the international hospitality industry

**UNIT II**

**FINANCIAL MANAGEMENT IN THE HOSPITALITY INDUSTRY**

Innovative entrepreneurship - Financial opportunity - Creating the business plan – Securing the startup capital - Managing the venture – Franchising options

**UNIT III**

**HUMAN RESOURCE MANAGEMENT IN THE HOSPITALITY INDUSTRY**

Creating a productive work climate – Duties and responsibilities of the Human Resources manager – Multiculturalism in the hospitality workplace – Impact of cultural diversity – Personal Cultural barriers – Conflict management

**UNIT IV**

**MARKETING MANAGEMENT IN THE HOSPITALITY INDUSTRY**

**Innovative marketing of the hospitality product** - Customer centric approach – Relationship marketing – Service quality – Service gap

**UNIT V**

**INFORMATION TECHNOLOGY FOR THE HOSPITALITY INDUSTRY**

Creating and building an online presence – Hospitality business on the web – Website appearances – Internet advertising - Online reservations

**TEXT BOOK:**

- Study material

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**REFERENCE BOOKS:**

- Barbara Cox and William Koelzer (2004), “Internet marketing in Hospitality”, Pearson Prentice Hall.
- John R Walter (2004), “Introduction to Hospitality Management”, Pearson Prentice Hall.
- Cathy A Enz and Jeffrey S Harrison (2005), “Hospitality strategic management concepts and cases”, John Wiley & Sons Inc.
- Mary L Tanke (2005), “Human Resources Management for the Hospitality Industry”, 2<sup>nd</sup> edition, Delmer Thomson Learnig.
- Tesone D V (2005), “Human Resources Management in the Hospitality Industry – A practitioners perspective”, Pearson Prentice Hall.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**( Course faculty may conduct any, all or any other activities as well )**

Pictionary	Guessing the brand of companies within hospitality sector- International Brand
B-Plan	Planning and presentation of a budget for a hotel
Poster Competition	Creating an elevator pitch poster for any hospitality business
Connect the Dots	Activity for building online presence for a service sector company
Recap Quiz	MCQ test on taught concepts
Weave a story	Story development in relation to Unit III- HR management in hospitality
Mind Map	Create a video game blueprint for entertainment centre business
Glossary	Student led development of Glossary bank of terms exclusive to hospitality

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**INTER DISCIPLINARY ELECTIVE – CONSUMER AWARENESS EDUCATION**

<b>COURSE CODE: 15UELE302A</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVES:**

To enable the students to become an alert and responsible consumer.

**UNIT I**

**Introduction**

Introduction: Definitions - Consumer, Consumption, Consumerism- Difference between Consumer and Customer- History

**UNIT II**

**Types of Consumer**

Swadeshi Consumer & Global Consumer; Consumer in Communist and Capitalist Economy.

**UNIT III**

**Consumer Awareness and Rights**

**Consumer Rights & responsibilities: Consumer's choice; Awareness & Consumer Education.**

**UNIT IV**

**Consumer Protection Council**

Consumer protection Council- Consumer Forum (District, State, Central)-Consumer Complaint

**UNIT V**

**Corporate Consumer Responsibilities**

Corporate Consumer Responsibilities: Marketer after RTI, Responsibility of a Marketer; Ethical

Pricing-Weights and measures- Ethical advertisement policies.

**REFERENCE BOOKS**

- Civil Supplies Department Reference Hand Book, Govt of Tamilnadu.
- Ross Lowe, Charles Malouf, Annette Jacobson (5 th Edition) Consumer Education
- & Economics, MC Graw Hill Education.
- Consumer Protection Act 1986(2015) Bare Act, Current Publications

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2016-2017 )*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
 Development**  
 ( Course faculty may conduct any, all or any other activities as well )

Environment Scanning	Importance and need of Consumer Movement in present context Ask the students to identify the qualities a leader should have to lead the consumer movement-Consumer and Customer- History
Skit	Responsible Consumption- Introduction: Definitions - Consumer, Consumption
Field study/ project report	Right to safety: Activity: Characteristics of Safe and unsafe products Safety standards, Need for product testing laboratories
Designing a label	Right to Information Activity: Observe a Label and find out the information available Prepare an information label to any one product Make a shopping List using information Label
Case Analysis	Presentation of Consumer Cases- Consumer awareness programs
Role Play	Drafting a Consumer Complaint with Prayer and Presenting in the class-Consumer redressal forum
Debate	Consumer is a King/God
Consumer profile Audit	A study of Consumer in an Industry(Banking, Insurance, white Goods)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
**B.COM ACCOUNTING & FINANCE**

**Choice Based Credit System**  
**Course of Study for the batch of**  
**Candidates admitted in 2015-2016**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*

**B.COM ACCOUNTING & FINANCE**

**CORE XI – ELEMENTS OF COST ACCOUNTING**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM347&amp; 14UCOM347P</b>	<b>YEAR/SEMESTER: III/V</b>	<b>MAXIMUM MARKS Theory80: Practical 20</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS THEORY : 40 PRACTICAL: 20</b>

**COURSE OBJECTIVES**

- To facilitate the student to be aware of computation of cost related to products and services
- To promote analytical and critical ability.
- To pave way for future financial decision makers

**UNIT I**

**Nature and Scope of Cost Accounting**

Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers. **Cost sheets, tenders and quotations** - Reconciliation of Cost and Financial Accounts. Installation of costing systems, cost centers and profit centers

**(10 Hrs)**

**UNIT II**

**Material and Labour Costing**

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, WAM, Market price, and Standard price method. (As per AS-2)

Labour cost - Computation and control, Time keeping, basic wage payment calculation, Idle time and over time. Labour turnover, Need and essentials of material control, Causes and Effects of labour Turnover

**(12 Hrs)**

**UNIT III**

**Overheads Costing**

Classification, Allocation, Apportionment and Absorption, Accounting and control of overheads, Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate (excluding over & under absorption), Activity based costing, Accounting and control of overheads

**(12 Hrs)**

**UNIT IV**

**Methods of costing**

Different methods of costing Job, Batch, Contract costing. (With escalation Clause). Transport Costing,

**(12 Hrs)**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
**B.COM ACCOUNTING & FINANCE**

**UNIT V**

**Process costing**

Normal loss - Abnormal loss , Abnormal gain , Equivalent production - Joint Products and By – Products - Methods – Terminologies - Spoilage, Wastage, Scrap, Defective.

**PROBLEMS IN ALL UNITS: PROBLEM: THEORY - 80:20**

**TEXT BOOK**

- T.S. Reddy & Hari Prasad Reddy (2011) Cost Accounting and Management accounting, 4<sup>th</sup> Edition, Margham Publications. Chennai-17

**REFERENCES**

- Jain S.P. and Narang K.L. 2004. Cost Accounting. 7<sup>th</sup> Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5<sup>th</sup> Edition. S.Chand & Co. New Delhi 2001.
- Saxena and Vashist. 2010. Cost Accounting. 5<sup>th</sup> Edition. Sultan Chand & Sons. New Delhi. 2002.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Preparation of tender	Tenders & Quotations
Missing information	Cost sheet
Product making	Preparation of cost sheet
Applicability of various inventory valuation methods with examples	On FIFO,LIFO &WAM
Solving the worksheet Problems	On Labour
Quiz	On Methods of costing
Cross word	Process Costing
ERP Tally Record (20 problems )	On Accounting Software (Tally ERP 9 Software)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*

**B.COM ACCOUNTING & FINANCE**

**CORE XI - ACCOUNTING SOFTWARE II- PRACTICAL**

**UNIT I**

**STOCK GROUPS:**

Creating Single stock groups-Multiple stock groups-creating, Displaying, Altering Multiple stock groups.

**UNIT II**

**STOCK CATEGORIES:**

Single, creating, Displaying, altering and deleting Stock category-Multiple-Creating, Displaying and altering multiple stock categories.

**UNIT III**

**STOCK ITEMS:**

Single- creating stock item Multiple- creating godowns- Displaying and altering multiple stock items.

**UNIT IV**

**GODOWNS:**

Single- Creating and displaying godowns – altering multiple godowns

**UNIT V**

**REPORTS:**

Balance sheet-Ratio Analysis-inventory books- Statement of inventory cash/funds flow-summarydetails.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
**B.COM ACCOUNTING & FINANCE**

**CORE XII - INCOME TAX LAW AND PRACTICE-I**

**COMMON TO B.Com (Accounting & Finance) & B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM328</b>	<b>YEAR/SEMESTER:III/V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To enable the students to know the basic concepts of Income Tax
- To calculate the taxable income under the various heads of income

**UNIT – I**

**Introduction**

Meaning of income, important definitions under the income tax act, scope of total income - residential status - Incomes exempt from tax.

(10 Hrs.)

**UNIT – II**

**Income from Salary**

Heads of Income – Salaries, Provisions relating to retirement benefits, Provident fund, Allowances, Perquisites and their Valuations, Deductions from salary, **Computation of Salary Income**

(16 Hrs.)

**UNIT – III**

**Income from house property**

Chargeability, Meaning of annual value, Deductions from annual value, Computation under different circumstances, Treatment of Arrears of rent and unrealised rent

(10 Hrs.)

**UNIT – IV**

**Income from other sources**

Chargeability, computation, Interest on securities gross Vs Net interest, grossing up, Taxability of gifts, Deductions in computing income under this head and other related provisions.

(12 Hrs.)

**UNIT – V**

**Deductions**

Permissible deductions from gross total income 80 C- 80U (excluding 80IA – 80 RRB)

(12 Hrs.)

**PROBLEMS IN ALL UNITS, PROBLEM: THEORY RATION = 60:40**

**TEXT BOOK:**

- Gaur and Narang-Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
**B.COM ACCOUNTING & FINANCE**

**REFERENCE BOOKS:**

- Mehrotra H.C, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagavathi Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Crossword	• On basic tax concepts
Quiz	Incomes exempted from tax
Mindmap's	Preparation of mind map or five heads of income
Assignment	Computation of salary income
Presentation	Provisions recap on a weekly basis
Exhibition	On various IT concepts
Case study	Small problems as cases
Tax Talent	One day event on Income tax such as Debates, Tax File Hunt, Potpourri, SHERLOCKED, Guess Who, Best Tax Advisor and Best Tax Plan

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*

**B.COM ACCOUNTING & FINANCE**

**CORE XIII - FINANCIAL REPORTING**

**COMMON TO B.Com (Accounting & Finance) & B.Com (Honours)**

<b>COURSE CODE: 14UCOM361</b>	<b>YEAR/SEMESTER: III/ V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS:60</b>

**COURSE OBJECTIVES:**

- To familiarize with recent developments in the area of financial reporting.

**UNIT – I**

**Introduction to Indian accounting standards**

Introduction to Indian accounting standards, Objectives, benefits & limitations, standard setting process, applicability.

(8 Hrs)

**UNIT – II**

**Accounting standards 1-29**

Accounting standards 1-29 - Concept, disclosure requirements and interpretation

( 13 Hrs)

**UNIT – III**

**International Accounting Standards**

International accounting standards, international financial reporting standards, their interpretations and US GAAP'S, overview, significant differences & similarities between Indian accounting standards, IAS /IFRS & US GAAPs.

(15 Hrs)

**UNIT – IV**

**Financial Reporting for Financial Institutions**

Financial reporting for financial institutions-mutual funds, non-banking finance companies, merchant bankers, stock & commodity market intermediaries.

(12 Hrs)

**UNIT – V**

**Developments in Financial Reporting**

Developments in financial reporting-Value Added Statement, Economic Value Added, Market Value Added, Shareholder's Value Added-Human Resource Reporting & Inflation Accounting.

(12 Hrs)

**REFERENCES BOOKS**

- Saini Al, International Financial Reporting Standards 2008, (IFRS) US GAAP UK GAAP & INDIAN GAAP , Snow White Publications Pvt Ltd.
- Gupta ND & Naveen Gupta, 2005, Indian Accounting Standards: IFRS Us GAAP Comparison, Butterworths India,
- Barry Elliot & Jamie Elliott, (2007), Financial Accounting and Reporting, 12th Edition.
- David Alexander and Ann Britton-INL, Financial reporting, Thompson publications.
- Das Guptha, Financial Reporting, Sultan Chand Publications.

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- ACCA- British Council, Financial Reporting, Foulks Lynch publications.
- Financial Reporting-Study Material-Board of Studies-The Institute of Chartered Accountants of India.

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
( Course faculty may conduct any, all or any other activities as well )

Article Review	<ul style="list-style-type: none"><li>• Review of article from the newspaper, Magazine, internet- Accounting Standard</li></ul>
Jumping to Gemba	Applicability of Accounting standards in Financial Statements
Presentation	<ul style="list-style-type: none"><li>• Importance on the financial reporting for financial institution with examples</li></ul>
Scrap Book	Importance of Financial reporting
Quiz	Accounting standards 1-29-Key words
Manual	Applicability of Ind As, IFRS
Mind Maps	Developments in Financial Reporting
Brainstorming	Importance of Financial Reporting for Stock & Commodity Brokers

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**CORE XIV- INCOME TAX LAW AND PRACTICE II**

**COMMON TO B.Com (Accounting & Finance) & B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM329</b>	<b>YEAR/SEMESTER: III/V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To enable the students to know the basic concepts of Income Tax
- To calculate the taxable income under the various heads of income

**UNIT – I**

**Income from business or profession**

Allowable and not allowable expenses, General deductions, its principles, provisions relating to depreciation, deemed business profits chargeable to profits to tax, compulsory maintenance of books of Account, audit of accounts of certain persons, special provision for computing incomes on estimated basis under sections 44AD and 44AE, Computation of income from business or profession

(14 Hrs.)

**UNIT – II**

**Income under capital gains**

Chargeability, Short term, long-term capital gains, transfer of capital assets, Certain transactions not included as transfer, Cost of acquisition, Cost of improvement, Indexation of cost, Exempted capital gains, Computation of capital gains.

(12 Hrs.)

**UNIT – III**

**Clubbing, Set off and Carry forward of losses**

Clubbing of income, Transfer of income without the transfer of asset Circumstances under which the individual is assessable in respect of remuneration of spouse, Assess ability of income from assets transferred to spouse, sons wife, another, persons for the benefit of spouse, Assess ability in respect of income of minor child - Set off – Carry forward and set off.

(14 Hrs.)

**UNIT – IV**

**Deductions**

Deductions U/S 80 IA – 80 RRB and 10AA

(10 Hrs.)

**UNIT – V**

**Assessment**

Meaning of Permanent Account Number, Return of Income, TDS, Basic provisions concerning Advance Tax, Rates of Taxation, Assessment Procedure **Assessment of individuals**

(10 Hrs.)

**PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 60:40**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**TEXT BOOK:**

- Gaur and Narang-Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**REFERENCES:**

- Mehrotra H.C, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagavathi Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhania, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Word building game	Terminologies in Capital gain
Work sheet	Extra 15 problems from various books – Capital gains, Business or profession, set off and carry forward, deduction.
Article Review	compulsory maintenance of books of Account-audit of accounts of certain persons special provision for computing incomes on estimated basis under sections 44AD and 45AE- Income from Business or Profession
Quiz	Set off and Carry forward
Mind map	Administrative set up of Income tax department
Presentation	PAN, TDS, Return of Income, Advance tax
Key terminologies	Assessment procedure
Mock filing of Return	Filing of Return of Individual
assignment	Problem solving

**ELECTIVE III – MANAGEMENT OF HUMAN RESOURCES**

<b>COURSE CODE:</b> <b>15UMAN311</b>	<b>YEAR/SEMESTER: III/ V</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS:5</b>	<b>TOTALTEACHING HOURS: 75</b>

**COURSE OBJECTIVES:**

- To facilitate the understanding of human resource management in general
- To give a comprehensive understanding of the system of recruitment and selection process in organizations
- To understand the concept of Strengths and weakness of the organisation
- To develop skill, related to problem resolution and critical thinking

**UNIT I**

**Introduction to HRM**

Objective, evolution, personal growth & Personnel Management in HRM across various sectors

Human Resource Planning – Long term & short term – Advantages Job requirement - Job analysis, Job description, Job specification - Personal traits & competent skills in HRM - Skill Inventory, Skill Based Learning - Self-Motivation & Presentation Skills, Attitude behavior relationship & Work-related Attitudes & Team Building

(15 Hrs)

**Unit II:**

**Recruitment & Selection**

Types, methods & process - Merits & demerits of the different processes Parameters - Cost reduction, Retention & Exit interviews Rewards & Compensation management - Salary & wages Administration - TA, DA, cost of living index, etc. What is bonus? – Productivity Linked –Performance based Incentives & other incentives (non-financial) Attitude & Management Differences - Work related attitudes & behavior Grievance & Harassment handling in work place

(15 Hrs)

**UNIT III**

**Industrial Relations**

Industrial Relations, Current Corporate Trends - Current trends & issues in HRM with few corporate examples Group dynamics & SWOT Matrix - SWOT Analysis – effective decision making Personal SWOT & Business SWOT, Various Factors affecting team & group development & Inter-group performance Conflict Management & Handling.

(15 Hrs)

**UNIT IV**

**Conflict / Critical Management**

Conflict / Critical Management - Negotiation skills Process & politics - Efficient Stress handling, Stress roots in organization – Individual differences & perceptions on experiencing stress –Managing Overcoming stress in workplace & outcomes Organization cultures & its types, Cross-cultural Management functioning – an overview

(15 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**Unit V**

**Performance Management**

Definition, Parameters, Scales, Performance criteria Performance in Performance Management & Goals aligning with vision and mission Performance – Ratings - KPI introduction, Rating & Ranking & Methods of evaluation - Factors affecting Performance - Appraisals, Methods and Errors & levels of grades and promotions - Performance Analysis process in corporate & Reporting and Rectifications Managing Team Performance - Types of teams handling performance management & compilation Process - Purpose and challenge of Team Performance Management - Rewarding Team performance and reasons & outcomes

(15 Hrs)

**Ref:** <http://humanresources.about.com/od/performancemanagement/a/perfmgmt.htm> 3

**TEXT BOOKS**

- Tripathi P.C. ,(2014), Human Resources Development, Sultan Chand & Sons, Delhi
- C.B.Gupta (2014), Human Resource Management Text and Cases, Sultan Chand & Sons, Delhi

**REFERENCES**

- A useful book about screening volunteers and employees in nonprofit organizations: Graff, Linda. Beyond Police Checks. Linda Graff and Associates Inc., 1999

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Games	On Team building
Case Study	On recruitment
Role play	Work place harassment
Article Review	Performance management
Quiz	Industrial law
Mind map	On Stress Management
Presentation	Conflict Management
Key terminologies	All units

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*

**B.COM ACCOUNTING & FINANCE**

**CORE XV – MANAGEMENT ACCOUNTING**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM364</b>	<b>YEAR/SEMESTER: III/ VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To enable the students to understand about the operations of funds in business  
To pave way for future financial decision makers

**UNIT I**

**Introduction to Management Accounting**

Meaning, scope, importance and limitations, Management Accounting vs. Cost Accounting -  
**Analysis and Interpretation of Financial Statements,** Comparative Statements, Common Size  
Statements and Trend Analysis.

(10 Hrs.)

**UNIT II**

**Ratio Analysis**

**Classification of ratios – Liquidity, Profitability and Turnover ratios.**

(10 Hrs.)

**UNIT III**

**Funds And Cash Flow Analysis**

Funds flow and Cash flow statements (As per AS-3)

(15 Hrs.)

**UNIT IV**

**Budgets**

Classification of budgets – Sales, Production, Production Cost, materials, labour Overheads,  
Preparation of Cash Budget, Receipts & Payments Method, P&L Method & Balance Sheet  
Method, Fixed and Flexible budget.

**Marginal Costing**

**Decision making analysis,** Key Factor, Make or Buy, Product Mix & Sales Mix,  
Discontinuance of product line, Change Vs. Status Quo, Shutdown or continue, expand or  
contract, Equipment replacement, idle capacity utilization, exploring foreign market,  
exploring new market.

(15 Hrs.)

**UNIT V**

**Variance**

Standard costing and Variance analysis.

(10 Hrs.)

**PROBLEMS IN ALL UNITS. PROBLEM: THEORY - 80:20**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
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**TEXT BOOK**

- Reddy,T,S. & Hari Prasad Reddy (2014), Management accounting, , Margham Publications. Chennai-17,5<sup>th</sup> Revised Edition2014, Reprint 2015

**REFERENCE BOOKS**

- Jain S.P. &Narang K.L. (2015) Cost and Management Accounting, kalyani publications 15<sup>th</sup> Edition
- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14<sup>th</sup> Edition, Reprint 2013

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

(Course faculty may conduct any, all or any other activities as well)

Financial statement Analysis	<ul style="list-style-type: none"><li>• Interpret corporate annual reports so that students are able to assess the efficiency and effectiveness of operations.</li></ul>
Report writing	Use ratio, trend and vertical analysis to evaluate a company's profitability and cash flow ability. Write and discuss the results of analysis
Problem solving	Construct a Balance sheet after calculating different ratios based on a set of information given.
Case Analysis	<ul style="list-style-type: none"><li>• Small cases which help in decision making like make or buy, taking up a local order or an export order.</li></ul>
Budget preparation	Real life situations are given and students are asked to prepare budgets for the same. ( birthday , trips, events)
Classification	Classify a list of transactions into investing, operating and financing activities
Quiz	On basic concepts of management accounting.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**CORE XVI– FINANCIAL MANAGEMENT**

**COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship) & B.B.A.**

<b>COURSE CODE: 14UCOM326</b>	<b>YEAR/SEMESTER: III/ VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To create an awareness about functions of financial management.
- To develop analytical attitude.

**UNIT - I**

**Functions of Finance**

Finance function, nature and objectives- goals, Profit maximization, Wealth maximization, Major decisions of finance manager, Financing and investing, **Role of CFO**

(10 Hrs)

**UNIT– II**

**Sources of Finance Cost of Capital & Capital Structure**

**Composition and sources of Long term finance and short term finance.**

Cost of capital - Basic concepts, Cost of equity, Cost of Debt, Cost of Preference capital, Cost of Retained earnings, Weighted Average Cost of capital (Problem based) - Capital structure planning (basic aspects), Determining Debt and Equity proportion, (Excluding Theories of capital structure) – Leverage, Financial, Operating and combined (problem based).

(12 Hrs)

**UNIT – III**

**Dividend Theories**

Dividend theories, Introduction, Meaning, types of dividend, nature of dividend policy, factors, types, Walter & Gordon, MM theory, Forms of Dividend (Theory based) - Difference between short and long term finance

(12 Hrs)

**UNIT – IV**

**Capital Budgeting**

Capital Budgeting – Payback, Discounted cash flow, NPV, ARR, IRR. (Problem based), Risk Analysis in Capital Budgeting, Risk defined, Incorporation of risk factor, General techniques (Risk adjusted discounted rate, Certainty equivalent coefficient), Quantitative techniques (sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, Decision tree analysis) (Theory based), Need for Capital Budgeting

(14 Hrs)

**UNIT – V**

**Working capital management**

Gross and net concepts, Working capital cycle, Determining working capital requirements, Factors influencing working capital- Management of inventory, Management of cash and Management of receivables. (Problem based), Benefits of maintaining optimum working capital

(12 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 60:40**

**TEXT BOOKS:**

- A.Murthy, Financial Management, , Margham Publications, Second Edition 2011
- Dr.S.N.Maheshwari, Elements of Financial Management, ,Sultan Chand & Sons, New Delhi, Edition 2010
- Dr. Kulkarni and Dr. Sathya Prasad, Financial management, 13<sup>th</sup> Revised Edition 2011

**REFERENCES BOOKS**

- Prasana Chandra, Financial Management, Tata Mc.GrawHill, New Delh, 2008
- I.M.Pandey, Financial Management, Vikas Publishing, 2009
- Khan & Jain ,Financial Management, Sultan Chand & Son, Edition 2009

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

( Course faculty may conduct any, all or any other activities as well )

<b>CFO profile to be discussed in the class</b>	<b>Role &amp; responsibilities of CFO</b>
Case analysis	Dividend theories
Visiting & Enquiring the small vendors	Managing the Finance
Article Review	Capital Budgeting
<b>Work sheet</b>	<b>Cost of Capital</b>
Field visit	Budgeting techniques
Collect financial statements & to find the funding	Capital Structure
Estimation of optimal amount cash maintained in the company	Working Capital

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*

**B.COM ACCOUNTING & FINANCE**

**CORE XVII- BUSINESS TAXATION**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),  
B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 15UCOM331</b>	<b>YEAR/SEMESTER: III/VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To enable the students to stay updated with the Indian System of Taxation.
- To enable the students to understand each law/Act applies

**UNIT – I**

**Overview of GST**

Overview of GST-CGST, IGST & SGST/UGST-Concept of destination based Consumption tax-Dual levy-IGST Model

(12 hrs)

**UNIT – II**

**Levy and Registration**

Levy and Registration-Levy of GST-Registration of dealers under GST-Supply-Meaning and scope of supply of goods and services

(15 Hrs)

**UNIT – III**

**Place, Time and Value of Supply**

Place of supply-Time of supply-Valuation-Input tax credit

(13 Hrs)

**UNIT – IV**

**GST records and returns**

GST records and returns-Tax invoice-Invoice rules-**Filing of returns** –matching of Input tax credit-Types of returns- GSTN-Overview of technology framework enabling GST

(10 Hrs)

**UNIT – V**

**Customs Act 1962**

Customs duty, Types of duties, Baggage rules, Computation of assessable value and duty

(10 Hrs)

**REFERENCE BOOKS**

- Reference Material
- Dr.Vinod K Singhanian and Dr.Monica Singhanian, Students Guide to Income Tax including GST (59<sup>th</sup> Edition) 2018 – 19

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**REFERENCES BOOKS:**

- Datey.V.S., Students Guide to Service Tax and VAT, Sitaram& Co, Chennai, Latest Edition.
- Dr.V.Balachandran., Indirect Taxation-Sultan Chand & Sons.Chennai-15<sup>th</sup> edition 2012

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
( Course faculty may conduct any, all or any other activities as well )

Crossword	• On Canons of Taxation and tax systems in India
Quiz	Basic concepts of central excise Act
MCQ's	• On Service tax
Assignment	VAT
Presentation	Central Sales tax
Movie Reviews	Customs duty
Group Discussion	Ethical practices to be followed by Customs offices

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
(Effective for the batch of candidates admitted in 2015-2016 )

**B.COM ACCOUNTING & FINANCE**

**CORE XVIII - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**COMMON B.Com (Accounting & Finance) & B.Com (Honours)**

<b>COURSE CODE: 14UCOM334</b>	<b>YEAR/SEMESTER: III/VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**COURSE OBJECTIVES:**

- To enable the students to have an in depth knowledge about security and portfolio management
- To acquaint the students with capital market trends

**UNIT – I**

**Savings and investment pattern**

Savings and investment pattern of individual investments (Including an introduction to types of derivatives) - sources of investment information.

(12 Hrs.)

**UNIT - II**

**Capital market**

Meaning of security analysis – fundamental and technical analysis, approaches to security analysis, investment objectives, types of investment, Capital market, Participants, Instruments traded, Regulation of Capital Market, SEBI, Investor protection, Insider trading - Primary Market - New issue - Public Issue - Bonus Issue - Rights Issue - Intermediaries in New Issues Market, Managers to issue, Bankers to issue, Underwriters - Merchant banking Functions and their role in the security market, private placement, SEBI guidelines regarding Primary Market

(18 Hrs.)

**UNIT - III**

**Valuation of Bonds**

Bond Valuation, Return on Bonds, YTM, Duration concepts, Pricing, simple problems on bond valuation. - Equity share valuation, Yield basis earnings approach, Valuation based on accounting information, valuation based on dividends, MM hypothesis, Gordon's model, Walter's model, P/E ratio, explicit resale price method - simple problems

(10 Hrs)

**UNIT - IV**

**Principles of Portfolio**

Security risk - Systematic and unsystematic risk-Portfolio return risk and trade off- Basic principles of portfolio construction, portfolio construction ,simple computation problems – CAPM Model

(10 Hrs.)

**UNIT - V**

**Portfolio Management**

Principles of Portfolio Management, Methods of Assessing Portfolio, Evaluation of portfolio performance, Revision of portfolios.

(10 Hrs.)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2015-2016 )*  
**B.COM ACCOUNTING & FINANCE**

**PROBLEMS IN UNITS III, IV, V ONLY. PROBLEM: THEORY RATIO= 20:80**

**TEXT BOOKS:**

- Natarajan (2013), Investment Management, Margham Publishers .

**REFERENCE BOOKS**

- Natarajan, K,Gordon., (2010) -Financial Markets and Financial Services-Himalaya Publishing Company
- Pandian,P., (2009).Security Analysis and Portfolio Management Vikas Publisher, 2<sup>nd</sup> Edition Reprint

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Dissecting an advertisement	• Report and Analysis of various Investment avenues
Article review	Component of Financial market
Mind map	• Structure of the Capital market
Scrap Book	On Financial article
Role Play	Role of a Portfolio Manager interacting with investor
Classroom Discussion	Risk return dynamics of a Portfolio
Construct a portfolio	Create a ideal portfolio with given inputs