



DEPARTMENT OF ACCOUNTING AND FINANCE

Course of Study for the batch of Candidates admitted in

2019 -2020

2018- 2019

2017- 2018

SYLLABUS

ACADEMIC YEAR 2019 -2020

Activities / Content with direct bearing on

Employability/ Entrepreneurship/ Skill Development

Choice Based Credit System
Course of study for the batch of
Candidates admitted in 2019-2020

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.

COURSE CODE: 19UCOM301& 19UCOM301P	YEAR/SEMESTER: I/I	MAXIMUM MARKS: Theory:80 Practical 20
COURSE TYPE: THEORY & PRACTICAL	CREDITS: 4	TOTALTEACHING HOURS THEORY : 40 PRACTICAL: 20

GENERAL OBJECTIVE

The course will introduce methods of preparing financial statements to measure and report issues related to financial transactions.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To facilitate the understanding of ethical Accounting practices
Co2	To give a comprehensive understanding of the system of Financial Accounting as per the Indian Accounting Standards
Co3	To equip students in the preparation of the Books of Accounts in a cyclic order for both Profit and Non Profit entities
Co4	To enable the students to appreciate the importance of the roles and responsibilities of accountants in ensuring the integrity of financial information
Co5	To analyze the financial health of business for effective decision making
Co6	To facilitate hands on experience in preparation of final accounts using Accounting and Finance

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

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

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(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)

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)

Theory: Problem ratio= 20:80

TEXT BOOK

- T.S.Reddy & A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House
- R.L.Gupta & V.K.Gupta. (2017) 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.

E-RESOURCES

WEB LINKS

https://www.nios.ac.in/media/documents/Seccour224New/ch_2.pdf

<http://www.meipampore.com/download/AccountingConcepts.pdf>

<http://www.microbuspub.com/pdfs/chapter3.pdf>

<https://www.elearning.panchakotmv.in/files/D70DF07415896621220.pdf>

YOU TUBE LINKS

<https://www.youtube.com/watch?v=9Q6uvow8Cnk>

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[https://youtu.be/ RfayQTf5zU](https://youtu.be/RfayQTf5zU)

<https://www.youtube.com/watch?v=wtNWOUlsUJk>

(<https://youtu.be/kJca8pR-X9M>)

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 Accounting conventions
Group Discussion	On basic accounting concepts
Cash in & cash out	Cash book – making payments and keeping the bills paid. – processing incoming payments.
Games	On identifying transactions – Debit, Credit, capital expenditure, revenue expenditure
Assignment	On collecting rearranging, summarizing, and organizing financial information in a logical manner
Case study – small Problems as cases	Small problems as case study on preparation of profit and loss account and balance sheet.
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)
ERP Tally	Preparing profit and loss account and balance sheet using ERP tally

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CORE I -FINANCIAL ACCOUNTING - PRACTICAL

UNIT I

User interface and company Management

Introduction to Tally ERP, Installing Tally ERP, Creating a Company, Data Path for Tally ERP Companies, Altering and Deleting Company, Gateway of Tally and User Interface

Masters –Ledgers

Understanding Ledgers, Creating Ledgers, Creating Multiple Ledgers, Altering and Deleting Ledgers.

UNIT II

Masters –Groups

Understanding Groups, Creating Groups, Altering and Deleting Groups,

Masters –Bill-wise Debtors and Creditors Ledgers –

Using Practice Files, Configuring Bill wise details, Creating Bill wise Ledgers

UNIT III

Payment Voucher and Day Books

Types of Vouchers, Understanding Default Vouchers, Payment in Single Entry Mode (Examples), Payment in Double Entry Mode (Examples), Understanding Day Book Reports, Altering and Deleting Transactions

Receipt Voucher - Understanding Receipt Vouchers

Contra and Journal Voucher- Understanding Contra for Banking, Contra Vouchers and Journal Vouchers

UNIT IV

Bank Reconciliation - Understanding BRS Process

UNIT V

Financial Reports - Trial Balance, Profit and Loss Account, Balance Sheet.

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Formulate financial schedules through analysis and synthesis of information	1,2,3	C
CO 2	Evaluate the reasons for discrepancies between cash book and pass book & compute the interest receivable on investments made.	1,2	E
CO 3	Construct multi step income statements and classified balance sheets.	1,2,3	C
CO 4	Evaluate the surplus or deficit of Non-Profit Organizations and prepare its final statement of accounts.	1,2	E
CO 5	Compare and interpret the different methods of depreciation for various types of assets and Estimate the insurance claim.	1,2,3	An,E

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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)**

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

GENERAL OBJECTIVE

The course highlights the universally applicable principles, techniques, and concepts required for managerial analysis and decision-making. It emphasizes the need for effective management related to the internal and external environment and issues of ethics and social responsibility.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To enable students to trace the evolution and growth of management as a body of knowledge
Co2	To develop skill sets required for managerial and leadership roles
Co3	To have an in depth knowledge of various functions of management and their relevance to an organization
Co4	To explain the importance and process of planning and ethical decision making
Co5	To study and examine the system and process of effective controlling in the 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.

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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)

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, (Revised 2017), - Business Management, Sultan Chand and Sons, New Delhi, 12th Edition

REFERENCE BOOKS

- J. Jayasankar, Reprint 2016 -Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, Reprint 2012, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
- Harold Koontz, Heinz Weirich, Essentials of Management, An International and LEADERSHIP PERSPECTIVE, MCGRAW HILL, NINTH EDITION

E-RESOURCES

WEB LINKS

https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/B.B.A.001%20%20%20-%20principle%20of%20management.pdf
<https://rmd.ac.in/dept/eee/sp/7/POM/unit2.pdf>
<http://www.websukat.com/POM-forecasting.htm>
<https://www.srividyaengg.ac.in/questionbank/EEE/QB105744.pdf>

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YOU TUBE LINKS

<https://www.youtube.com/watch?v=PpNiIXYMFyo>

<https://www.youtube.com/watch?v=D3a3fgUkw6c>

https://www.youtube.com/watch?v=J_TqI2PqF8g&t=455s

https://youtu.be/RlozYN_rhkA

ACTIVITY PLANNER

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

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

Role Play	Skills required for a Manager
Debate and discussion	Management is a Science, Art or Profession
Plan an event	Planning concept
Crossword	Key concepts of management
Case study	Staffing and directing
Quiz	Various concepts of management
Crisis Management	Theories of management
Presentation	Management concepts from ancient books.

COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the roles, skills, qualities and competencies required for a manager in a global context and integrate management principles into management practices.	1,3,5	An, C
CO 2	Resolve managerial problems and propose solutions through systematic planning and decision making.	1,3,4	C
CO 3	Categorize the various types, components and complexities of an organization's structure and analyse its impact on the manager.	1,3,4	An
CO 4	Assess managerial practices and choices relative to staffing, motivation and alternative leadership styles to take ethical decisions that shall enable sustainable growth	1,3,4	E
CO 5	Examine the importance of coordination and outline the various methods of control available to the manager.	1,3,4	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

B.COM ACCOUNTING & FINANCE

ALLIED I – STATISTICS

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

COURSE CODE: 14UMAT307 & 14UMAT307P	YEAR/SEMESTER:I/I	MAXIMUM MARKS : 100	80 Theory
			20 Practical
COURSE TYPE:THEORY & PRACTICAL	CREDITS: 5	TOTALTEACHING HOURS: 75	55 Theory
			20Practical

GENERAL OBJECTIVE:

To provide conceptual knowledge of statistics, apply various statistical measures, develop problem solving skills needed in data analysis and interpretation in global environment.

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To recognize various data collection methods, present data using suitable measures of diagrammatic representation . and compute mean, median, mode of the data .
Co2	To measure the extent of variability of a frequency distribution using measures of dispersion. - Range, Quartile deviation, Mean deviation, Standard deviation .
Co3	To compute the degree of association between two variables using correlation and identify their linear relationship through regression analysis .
Co4	To identify the appropriate tools of hypothesis testing (large sample tests, small sample tests, Chi-square tests) and draw relevant conclusions in decision making.
Co5	To equip students with various forecasting techniques and knowledge on modern statistical methods for analyzing time series data .
Co-6	To understand the fundamental concepts of probability, index numbers and construct index numbers using simple aggregative method, Laspeyres, Paasche's, Bowley's and Fischer's method .

UNIT I

Data Presentation and Measures of Central Tendency

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.**

(8 hours)

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UNIT II

Measures of Dispersion

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

Correlation and Regression

Introduction, Significance, Types of correlation, Karl Pearson's co-efficient of correlation and Rank co-efficient of correlation, Regression Analysis (except bivariate frequency distribution).

(8hours).

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 test.

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

(10 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.

(9 hours)

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.

(10 hours)

Theory: Problem Ratio=30:70

TEXT BOOK:

- S.P. Gupta (2008) Statistical methods, Sultan Chand & Sons.

REFERENCES:

- P. R. Vittal (2009), Mathematical Statistics, Margham Publications.
- 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.

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E RESOURCES

Web links

- www.slideshare.net
- [**Wolfram MathWorld: The Web's Most Extensive Mathematics Resource**](#)

YouTube Video links

- <https://youtu.be/BiLIcCtXmm0>
- <https://youtu.be/wRZwrcPnmc4>
- <https://www.youtube.com/watch?v=VK-1>
- <https://www.youtube.com/watch?v=FpSTneHuPjM&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=3>
- <https://www.youtube.com/watch?v=KT726O6gDZY>

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 (14UMAT307P)

- **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 test for independence of attributes.

COURSE OUTCOMES:

On completion of the course the students will be able to

CO No	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Determine the measures of central tendency, present data using various diagrammatic/graphical representation and use them as an effective tool of analysis in national/global environment.	2,4	E
CO2	Explain the spread of frequency distribution using measures of dispersion and employ correlation & regression methods to analyse and interpret data.	2,4	E
CO3	Select appropriate statistical analysis tools, apply them in business scenario to draw conclusions and develop decision making skills needed for employment/entrepreneurship.	1,3,4,5	E
CO4	Evaluate trend, seasonal variations using components of time series to predict the effect of environmental changes for sustainable development .	4,5	E
CO5	Determine index numbers using different methods and solve problems based on the concepts of probability in real world scenario.	1,3,4	E

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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CORE III - ADVANCED FINANCIAL ACCOUNTING

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

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

GENERAL OBJECTIVE

To provide students a sound foundation and conceptual knowledge on branch accounting, departmental accounting, Hire purchase system and partnership accounting.

COURSE OBJECTIVES (Co)

Co No.	COURSE OBJECTIVE
Co1	To evaluate the progress and performance of each branch and ascertain financial position of dependent and independent branches
Co2	To enable students to allocate Cost and to determine the profits earned by to various departments.
Co3	To facilitate the students to comprehend the salient features of Hire purchase system and distinguish it from Instalment system of accounting.
Co4	To equip students to understand the accounting treatment of goodwill during reconstitution of a partnership firm
Co5	To aid students to understand the settlement of accounts between partners after dissolution and the applicability of Garner Vs Murray rule.

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 Costor 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)

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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)

Theory: Problem Ratio = 20: 80

TEXT BOOK

- T.S.Reddy & A.Murthy (2017) Financial Accounting, Margham Publications, Chennai-17.

REFERENCE BOOKS

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House.
- R.L.Gupta & V.K.Gupta. (2017) 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

E-Resources

Web Links

http://www.aees.gov.in/htmldocs/downloads/e-content_06_04_20/PPT%20Retirement%20Module%20I.pdf)

https://static.careers360.mobi/media/uploads/froala_editor/files/Accounting-for-Branches-Including-Foreign-Branches.pdf

https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf

You tube Links

<https://www.youtube.com/watch?v=F-p8g1TsSGw>

<https://www.youtube.com/watch?v=x6Ed5ciKCg8>

<https://www.youtube.com/watch?v=h4AEZJSgUJ8>

<https://www.youtube.com/watch?v=w1ZSfVtZpok>

<https://youtu.be/5puf990ivYQ>

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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)

Assignment	On basic concepts of Branch Accounting
Group Discussion	On hire purchase accounting and its differences from Instalment accounting
Group Learning – Teamwork	• Students work together in teams, collaborating to complete a problem
Games -	On interest calculation, gaining ratio, profit sharing ratio
Class presentation	Class presentation on fundamentals of partnership accounts and computation of gaining and sacrificing ratios.
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.

COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Prepare branch accounts under various methods and compute the profit earned by dependent and independent branches.	1,2	C
CO 2	Construct integrated Departmental profit and loss account by computing the profits earned by departments after allocation of common expenses to various departments .	1,2	C
CO 3	Critically evaluate the profitability of Hire purchase transactions in case of partial and complete repossession.	1,2	E
CO 4	Construct a new balance sheet of a partnership firm after reconstitution.	1,2	C
CO 5	Differentiate between dissolution of the firm and dissolution of partnership and prepare the final settlement to partners through application of Garner Vs Murray rule.	1,2	An,C

***R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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.

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

GENERAL OBJECTIVE

The course examines the major concepts, principles and elements of the Marketing Mix that underlay modern business models. The course introduces students to the universal applications of innovative marketing practices in the ever-transforming dynamic business environment.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To facilitate the understanding of the role played by marketing in the global business environment
Co2	To familiarize students with product, branding and packaging strategies that are universally applicable
Co3	To identify the factors influencing consumer behaviour and purchase decision
Co4	To understand the pricing objectives and the modalities of sales distribution
Co5	To equip students to understand the promotion mix elements and evaluate the promotion techniques
Co6	To enable the students to appreciate the innovations and emerging cross cutting trends in marketing

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)

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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)

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 techniques**

(9hrs)

TEXT BOOKS:

Dr.C.B.Gupta& Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 19Th Revised Edition

REFERENCE BOOKS

- Philip Kotler. Reprint 2016). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
- Dr. N. Rajan Nair. (Reprint 2015). Marketing, Sultan Chand & Sons. New Delhi
- K.S.Chandrasekar. (Reprint 2014). Marketing Management Text and Cases, Tata McGraw
- Hill, New Delhi.

E-RESOURCES

WEB LINKS

<https://subjectquery.com/marketing-nature-scope-functions-importance/>

<https://www.artofmarketing.org/concept/modern-marketing-concept-meaning-and-features/13511>

(https://www.mit.edu/~hauser/Papers/Chapter%208%20Hauser_Dahan%20Book%20Chapter%20on%20New%20Products.pdf)

(https://www.academia.edu/38940002/UNIT_I_1_Introduction_to_Personal_Selling)

YOU TUBE LINKS:

<https://www.youtube.com/watch?v=i1xz5Kv-7VY>

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<https://www.youtube.com/watch?v=0srjdRDh99Y>
<https://www.youtube.com/watch?v=vpRFgi2HqQ0>
https://youtu.be/N_KhI0CVqCM
<https://youtu.be/iL00mAbv3Gc>

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
Group presentation - development of a new product	10 groups each group to develop and market the product
Creating an advertisement	Attracting customers in social media
Ad Analysis	Dissect an advt and discuss the role of advt in marketing
Identification of channels used for various products	Role of intermediaries
Quiz	Trends in marketing
Debate and discussion	Marketing strategies used by different companies
Crossword	Important concepts of marketing

COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Analyze the relevance of marketing terminologies, concepts, principles, theories, analytic techniques, and facts used in the global business environment for effective and ethical decision-making.	1,4	An
CO 2	Integrate Segmentation, Targeting and Positioning to create, capture, and deliver value to consumers through the application of universal Consumer behavior theories.	4	C
CO 3	Formulate the product and price mix based on the business situation, management resolution and ethical solution to serve consumer needs.	1,4	C
CO 4	Develop a marketing plan to generate better sales and profits through cutting edge promotion techniques and unique distribution methods for business sustainability.	1,4	C
CO 5	Outline the innovative and digital tools to develop marketing strategies for the new age consumer.	1,4	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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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.

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

GENERAL OBJECTIVE

To develop the ability to apply the concepts, tools and techniques of economics in analyzing and interpreting business decisions.

COURSE OBJECTIVE (Co)

Co No.	Course Objective
Co 1	To introduce managerial economics as a discipline, its basic concepts and objectives of the firm.
Co 2	To explore the approaches to demand, supply and forecasting techniques
Co 3	To examine Cost and production concepts
Co 4	To understand pricing under different market structures
Co 5	To learn about basic macroeconomic concepts, risk and uncertainty.

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.

(15Hrs)

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

(20Hrs)

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.

15Hrs

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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.

(15Hrs)

UNIT V

Decision Making

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

(10Hrs)

TEXT BOOK:

- P.L. Mehta (2016), Managerial Economics – Analysis, Problems and Cases, Sultan Chand & Sons
- Sankaran.S (2015), Managerial Economics, Margham Publications.

REFERENCE BOOKS

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

E-Resources

WEB LINKS

<https://www.studyduniya.com/app/uploads/46693bosfnd-p4-cp1-u1.pdf>
https://edurev.in/studytube/Basic-Problem-of-an-Economy--Role-of-Price-Mechani/ab8f43cc-5fd4-4955-b5e4-cc22fb5a5c4f_t
<https://ocw.mit.edu/courses/sloan-school-of-management/15-988-system-dynamics-self-study-fall-1998-spring-1999/readings/economics.pdf>
[https://studyduniya.com/app/uploads/Theory%20of%20Production%20and%20CO No.t%20-%20ICAI%20Module.pdf](https://studyduniya.com/app/uploads/Theory%20of%20Production%20and%20CO%20No.t%20-%20ICAI%20Module.pdf)

YOU TUBE LINKS

<https://www.youtube.com/watch?v=x49CXwk0fP8>

<https://www.youtube.com/watch?v=Nz-vwRLcQo0>

https://www.youtube.com/watch?v=9T8zSMpH_xk

https://www.youtube.com/watch?v=w9Cg3_5Bfuw

[https://www.khanacademy.org/economics-finance-domain/ap-microeconomics/production-CO No.t-and-the-perfect-competition-model-temporary/ap-perfect-competition/v/perfect-competition-microeconomics](https://www.khanacademy.org/economics-finance-domain/ap-microeconomics/production-CO%20No.t-and-the-perfect-competition-model-temporary/ap-perfect-competition/v/perfect-competition-microeconomics)

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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)

1.	Connections game	Nature, scope & importance of managerial economics & on basic concepts
2.	Case studies	Theories of firm
3.	Jumble words	On all Units
4.	Seminar Presentation	Demand & Supply
5.	Field Visit to a Production unit	Report preparation
6.	Quiz	On branding & Pricing
7.	Discussions	Economies and Dis Economies of Scale
8.	A news article / case is given and students to identify and present a report	What changed? Demand Supply Curve Shift Equilibrium price and quantity

COURSE OUTCOMES

On completion of the course, the student will be able to:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the different economic concepts in decision making and compare the different theories of the firm.	1,4	An
CO 2	Critically evaluate the concept of consumer equilibrium in cardinal and ordinal utility analysis, demand and supply	1	E
CO 3	Compare and contrast the short run, long run production function, cost functions and analyse economies and diseconomies of scale.	1,4	An
CO 4	Evaluate the market type based on competition for determination of price and output	1,4	An
CO 5	Analyse the factors that cause risk and uncertainty in business.	1,4	E

***R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

NON-MAJOR ELECTIVE I- PERSONAL PORTFOLIO-I

COURSE CODE: 10UNME410A	YEAR/SEMESTER: I/ II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE:

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

COURSE OBJECTIVES

Co No.	Course objective
Co 1	To understand the importance of one's self image
Co 2	To help individuals achieve self-development with a clear frame work
Co 3	To enhance the power of personal style
Co 4	To learn about the globally acceptable grooming and wardrobe etiquettes.
Co 5	To identify one's USP as a professional.

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

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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

E RESOURCES

WEB LINKS

- <http://www.mindtools.com>
- <http://www.myimageexpert.com>
- <https://www.goodreads.com/book/show/29812568-managing-your-image-in-a-week>
- https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir_esc=y#v=onepage&q&f=false
- https://www.goodreads.com/book/show/43877.The_Monk_Who_Sold_His_Ferrari

YOUTUBE LINKS

- <https://www.youtube.com/watch?v=C5dyGh3oMVQ>
- <https://www.youtube.com/watch?v=hAVBJdSvKhQ>
- <https://www.youtube.com/watch?v=H14bBuluwB8>
- <https://www.youtube.com/watch?v=hxlj0Ku6mLM>
- https://www.youtube.com/watch?v=9dlLw7_v_Do

ACTIVITY PLANNER

**List of activities for Skill 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

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COURSE OUTCOMES:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Develop a personal portfolio and appreciate the importance of self-image.	5	C
CO 2	Conduct a self-SWOT analysis and achieve self-development with a clear framework.	5	C
CO 3	Prepare an effective sales pitch (for self), drafting an effective CV, and enhancing the power of personal style	5	C
CO 4	Develop personal professionalism through good grooming.	5	C
CO 5	Create a victory log and demonstrate a confident personality with power	5	C

***R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**
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NON-MAJOR ELECTIVE II – PERSONAL PORTFOLIO II

COURSE CODE: 10UNME410B	YEAR/SEMESTER: I/ II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 2	TOTAL TEACHING HOURS: 30

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!

Web Links

- <http://www.mindtools.com>
- <http://www.myimageexpert.com>
- <https://www.goodreads.com/book/show/29812568-managing-your-image-in-a-week>
- https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir_esc=y#v=onepage&q&f=false
- https://www.goodreads.com/book/show/43877.The_Monk_Who_Sold_His_Ferrari

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YouTube Links

- <https://www.youtube.com/watch?v=hzm5OIOrwNs>
- https://www.youtube.com/watch?v=IQDqE_JNE58
- <https://www.youtube.com/watch?v=H14bBuluwB8>
- <https://www.youtube.com/watch?v=hxlj0Ku6mLM>
- https://www.youtube.com/watch?v=9dlLw7_v_Do

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

COURSE OUTCOMES:

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Create a personal portfolio	5	C
CO 2	Prepare SWOT analysis	5	C
CO 3	Prepare an effective CV	5	C
CO 4	Develop personal grooming plan for corporate work place	5	C
CO 5	Create a victory log for personal achievements	5	C

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PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

NON MAJOR ELECTIVE I – WORK ETIQUETTE 1

COURSE CODE: 10UNME409A	YEAR/SEMESTER: I/ II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 2	TOTAL TEACHING HOURS: 30

GENERAL OBJECTIVE:

To equip students to network effectively and exhibit professional behaviour at the workplace.

COURSE OBJECTIVES

Co No.	Course Objective
Co 1	To help individuals achieve self-development with a clear frame work
Co 2	To enhance the power of personal style
Co 3	To create a professional image
Co 4	To learn about the globally acceptable grooming and wardrobe etiquettes.
Co 5	To understand professional ethics and work culture

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

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WEBSITES

- <http://www.mindtools.com>
- <http://www.myimageexpert.com>

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 on self	Design an visiting card/ or a web page
Class presentation	CV writing and presentation
Role play	Role play for showcasing different corporate encounters and communication styles
Track your achievements in College	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

COURSE OUTCOMES:

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Create a self-image portfolio and appreciate the importance of self-image.	5	C
CO 2	Design and develop an effective CV and business card	5	C
CO 3	Manage and maintain professional grooming standards	5	C
CO 4	Integrate Professional ethics in all dimensions of corporate standards	5	C
CO 5	Create a victory log for self	5	C

***R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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NON MAJOR ELECTIVE II – WORK ETIQUETTE II

COURSE CODE: 10UNME409B	YEAR/SEMESTER: I/ II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 2	TOTAL TEACHING HOURS: 30

COURSE STRUCTURE

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”

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

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COURSE OUTCOMES:

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Design and create a life map for self	5	C
CO 2	Analyse and formulate a SWOT analysis for self	5	C
CO 3	Develop personal grooming plan for corporate work place	5	C
CO 4	Integrate Professional ethics in all dimensions of corporate standards	5	C
CO 5	Evaluate ones professional achievement and integrate it with personal life	5	E

***R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2018-2019

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CORE V - CORPORATE ACCOUNTING
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &
B.Com (Corporate Secretaryship)

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

GENERAL OBJECTIVE

To facilitate comprehensive understanding of the system of Corporate Accounting.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To understand the various aspects of share capital.
Co2	To facilitate the understanding of redemption of preference shares and debentures.
Co3	To understand the statutory provisions regarding preparation of final accounts of companies.
Co4	To assess the value of goodwill and shares using prescribed methodologies.
Co5	To familiarize the provisions relating to share capital and capital reduction.
Co6	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

(10 Hrs)

UNIT- V

Alteration of share capital

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

(10 Hrs)

Theory: Problem Ratio= 20:80

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TEXT BOOK

- T.S.Reddy and A.Murthy, (2018) Corporate Accounting-Vol.I, Margham Publishers, Chennai, Revised 6th Edition

REFERENCE BOOKS

- S.P.Jain and K.LNarang, (2017) Corporate Accounting, Kalyani Publishers, New Delhi, 10th Edition.
- S.N.Maheswari and Suneel Maheswari,(2011) Corporate Accounting, Vikas Publishing, Noida

E-RESOURCES

WEB LINKS

<https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/basic-concepts-of-company-accounts/>
https://static.careers360.mobi/media/uploads/froala_editor/files/Redemption-of-Debentures.pdf
<https://corporatefinanceinstitute.com/resources/knowledge/>
<https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>
<https://resource.cdn.icai.org/38502bos28155cp5.pdf>

YOU TUBE LINKS

<https://www.youtube.com/watch?v=jK4KNnvFnMU>
<https://www.youtube.com/watch?v=CDbX4dRzFjg>
<https://www.youtube.com/watch?v=PVYrnAedU1M>
<https://www.youtube.com/watch?v=89upaxHAMzo>
<https://www.youtube.com/watch?v=NP99QtgkiOQ>

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

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COURSE OUTCOMES

On completion of the course, the student will be able to:

CO No.	Course Outcome	PSOs Addressed	Cognitive Level (Revised Blooms Taxonomy)
CO 1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and debentures and compute the liability of underwriters.	1,2	C
CO 2	Assess the accounting treatment of issue and redemption of preference shares and debentures.	1,2	E
CO 3	Construct multi step income statements and classified balance sheets.	1,2,3	C
CO 4	Compute the value of goodwill and shares under different methods and assess its applicability.	1,4	Ap,An
CO 5	Prepare the accounts of companies on the event of alteration of share capital and reduction of capital.	1,2	C

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2018-2019)
B.COM ACCOUNTING & FINANCE

CORE VI -PRACTICAL AUDITING
COMMON TO B.Com (Accounting & Finance) & B.Com (Corporate Secretaryship)

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

GENERAL OBJECTIVE

To impart a strong foundation and adequate skill sets to ensure audit of Financial Statements is conducted efficiently and comprehensively.

COURSE OBJECTIVES

Co No.	Course Objective
Co1	To understand the practicalities of auditing
Co2	To enable the students to apply practical application of acquired theoretical knowledge
Co3	To acquire knowledge about vouching of cash and trading transactions and verification of assets and liabilities
Co4	To comprehend the knowledge about appointment, rights, duties and responsibility of auditor
Co5	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)

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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 - CostAudit, appointment of CostAuditor, - Reporting

(13 Hrs)

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 2017, Principles and Practice of Auditing, Sultan Chand & Sons, 11th Revised Edition,

REFERENCE BOOKS

- B. N. Tandon, S.Sudharsanam & S.Sundharabahu, (2009), Practical Auditing, S.Chand & Sons New Delhi, 14th Edition
- Shri. Vengadamani, (2017), Practical Auditing, Margham Publication, Chennai.
- Pradeep Kumar, (2018) Baldev Sachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 14th Revised edition

E-RESOURCES

WEB LINKS

<https://www.ig.com/en/news-and-trade-ideas/top-10-biggest-corporate-scandals-and-how-they-affected-share-pr-181101>

<https://sjc.co.in/uploads/unit/65d41b7de950d8881637cafb52f75f56.pdf>

(<https://gurujistudy.com/bcom-3rd-year-vouching-in-auditing-notes-study-material/>)

<https://www.bbc.com/news/business-55855840>

<https://www.accountingnotes.net/auditing/verification/valuation-and-verification-of-assets-and-liabilities-business-auditing/14846>

[https://www.icsi.edu/Portals/86/Geeta Saar 103 Appointment of Auditors Part-2.pdf](https://www.icsi.edu/Portals/86/Geeta%20Saar%20103%20Appointment%20of%20Auditors%20Part-2.pdf)

YOU TUBE LINKS

<https://www.youtube.com/watch?v=p8OUAE71C7k>

<https://www.youtube.com/watch?v=P7RM9cWt5sQ>

<https://www.youtube.com/watch?v=pETMNshL34E>

<https://www.youtube.com/watch?v=DFA3ixiG8ek>

<https://www.youtube.com/watch?v=ZrkQQu4iI34>

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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)

Scam discussion	Business scandals
Quiz	Vouching concept
Preparation of sample audit program	Audit program
Crosswords	On appointment of auditors
Mcqs	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

COURSE OUTCOMES

On completion of the course, the student will be able to:

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Examine the qualities of an auditor that lay emphasis on professional ethics and develop an audit program	3	An, C
CO2	Evaluate the importance of impersonal ledgers and engage in the activity of vouching.	4	E
CO3	Develop an audit plan and procedure to verify assets and liabilities.	5	C
CO4	Outline the provisions for appointment of auditors and construct an audit report.	3,5	An, C
CO5	Critically evaluate the application of audit procedures in an e-audit environment	4	E

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PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

CORE VII – LEGAL SYSTEM OF BUSINESS

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

B.Com (Corporate Secretaryship)

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

GENERAL OBJECTIVE

To create an awareness and understanding of the various Commercial Laws prevalent in India.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To Facilitate the students to understand and apply the concepts and principles in Indian Contract Act
Co2	To provide students with knowledge of the legal environment and legal principles in which a consumer and businesses operate.
Co3	To introduce the fundamental aspects of IPA and to know about current trends in IPR
Co4	To facilitate the students to know the various factors that play an important role in the investigation of offence of money laundering
Co5	To enable the students to have a comprehensive understanding about the existing law on consumer protection and to know the basic procedures for handling consumer disputes.

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 Contract - 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.)

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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)

UNIT –IV

Money Laundering Act 2002

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

(8 Hrs)

UNIT –V

The Consumer Protection Act, 1986

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

(12 Hrs)

TEXT BOOK

- Kapoor, N.D, (2014), Elements of Mercantile Law, Sultan Chand and Sons.

REFERENCE BOOKS

- Bare Acts
- Mrs.S.Sumathi & Prof.P.Saravanavel (2013) Legal Systems in Business, Himalaya Publications, 7th Edition
- Avatar Singh (Reprint 2008) Principles of Mercantile law, Eastern Book Co, India

E-RESOURCES

WEB LINK

[\(https://blog.ipleaders.in/law-of-contracts-notes/ \)](https://blog.ipleaders.in/law-of-contracts-notes/)

[\(https://www.jandkicai.org/pdf/16820Remedies.pdf \)](https://www.jandkicai.org/pdf/16820Remedies.pdf)

[\(https://www.jandkicai.org/pdf/16814conditions_warranties.pdf \)](https://www.jandkicai.org/pdf/16814conditions_warranties.pdf)

[\(https://www.researchgate.net/publication/328161728 INTELLECTUAL PROPERTY RIGHTS IPR/link/5bbc29314585159e8d8f1800/download \)](https://www.researchgate.net/publication/328161728_INTELLECTUAL_PROPERTY_RIGHTS_IPR/link/5bbc29314585159e8d8f1800/download)

https://legislative.gov.in/sites/default/files/A1986-68_0.pdf

YOU TUBE LINK

<https://www.youtube.com/watch?v=DIccNOUtfNQ>

<https://www.youtube.com/watch?v=nuq76zCeQMw>

<https://www.youtube.com/watch?v=RQOJgEA5e1k>

<https://www.youtube.com/watch?v=BKRsqKqZK5I>

<https://www.youtube.com/watch?v=ugS4TK6WIDU>

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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)

1. Group Discussion	On the topics of Contract Act 1872
2. Connexions game	On Sale of goods act 1930 & Special contracts
3. Class Seminar	Shops and establishments Act
4. Case Studies	On Cyber Law, Cyber Crime & Cyber Ethics
5. Jumble words	On Intellectual Property Rights
6. Cross words	On Trademarks, copyrights, Patents & geographical indication
7. Role Play	On Consumer Protection Act
8. Movie Watching & Writing a Report on it - American made, The Italian Job, Irumbuthirai, Kee, Kanithan etc	On Money Laundering Act 2002

COURSE OUTCOMES

On completion of the course, the student will be able to:

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Apply and analyze the concepts of Indian Contract Act,1872 in Commercial Transactions.	3	Ap, An
CO 2	Summarize the legal principles of Sale of Goods Act,1930.	3	C
CO 3	Evaluate the Impact of IPR on Business.	3	E
CO 4	Analyze the various factors while investigating the offence of money laundering .	3	An
CO 5	Analyse the Rights and Remedies available to the Consumers and summarize the provisions relating to Shops and Establishment Act.	3	An ,C

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
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B.COM ACCOUNTING & FINANCE

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

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

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

GENERAL OBJECTIVE

To develop and strengthen the entrepreneurial skill sets in students and motivate them to start their business venture.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To present the various aspects of entrepreneurship for successful business venture
Co2	To know the parameters to assess opportunities and constraints of starting a new business venture
Co3	To understand the key concepts and ideas to run family owned business ventures
Co4	To prepare B Plans and Project Appraisals Reports
Co5	To understand the systematic process of setting up a business unit

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 research and 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 & 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)

TEXT BOOK

- Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai-17, sixth Edition.

REFERENCE BOOKS

- Charantimath Poornima,(Reprint 2014.),Entrepreneurship development-Small Business Enterprises Pearson Education, Seventh Edition
- Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
- Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
- E. Gordon & K. Natrajan(Reprint 2017) Entrepreneurship Development, Himalaya Publishing House,2013
- Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management. Sultan Chand & Sons. Fifth Edition

E-RESOURCES

WEB LINKS

<http://www.depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>

<https://simon.rochester.edu/fac/raith/Entrepreneurship/Doyle/ENT422%20Fall06/Articles/Creativity%20and%20the%20Business%20Idea.pdf>

<https://canvas.ucsc.edu/courses/12456/files/469822/download?verifier=Ui6VXVHSGU3swD5wJJJO3tuQglKt2gh6VQv3dPIW>

<https://www.inc.com/encyclopedia/family-owned-businesses.html>

<http://www.fimt-ggsipu.org/study/bcom305.pdf>

YOU TUBE LINKS

<https://www.youtube.com/watch?v=f76wtylyEFk>

<https://www.youtube.com/watch?v=wZhXcyIODSc>

<https://www.youtube.com/watch?v=kixaIURlfJ8>

<https://www.youtube.com/watch?v=4e4ZTUiSDI4>

<https://www.youtube.com/watch?v=Fqch5OrUPvA>

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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)

Brainstorming	Identifying an entrepreneur and studying his quality - Characteristics of an Entrepreneur
Debate	Employment Vs Self Employment -Importance of Entrepreneurship
Newspaper Game	Students are asked to identify various business opportunities using newspaper -Idea Generation
Field work	prepare a report on role of funding agencies towards entrepreneurial development--
Presentation	Students has to identify one family business and present in the class--Family Business
Elocution	Challenges faced by Women Entrepreneur with examples- Women Entrepreneur
Project work	Preparation of project Report
Business Plan	Analysis and Preparation of B Plan

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Examine the significance of entrepreneurship and the role of entrepreneurs in the economic growth of India	1,5	An
CO 2	Outline and analyze the opportunities and constraints in developing Global Business Ideas	4,5	An
CO 3	Summarize the steps involved in setting up a Business	4,5	E
CO 4	Evaluate the concept and issues of family business management and women entrepreneurship	5	E
CO 5	Prepare a B-Plan and formulate a detailed process for implementation.	4,5	C

***R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create**
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B.COM ACCOUNTING & FINANCE

**ELECTIVE I – CHOICE BASED ELECTIVE
U COMMERCE**

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

COURSE CODE: 17UCOM306	YEAR/SEMESTER: II/ III	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 5	TOTALTEACHING HOURS: 75

GENERAL OBJECTIVE:

To understand different U Commerce business models and Artificial Intelligence and Machine learning.

COURSE OBJECTIVES (Co):

Co No.	Course Objective
Co1	To understand the trends and insights of U-commerce
Co2	To emphasize on the importance of Big data and its applications
Co3	Discuss the impact of online advertising and digital marketing tools and tactics
Co4	Recognize different business tools for startups
Co5	To discuss and interpret on Cognitive analytics and machine learning

UNIT I

Data and Information

Introduction to U-Commerce - Data, Information, Trends, Insights, DBMS, Structured and Unstructured Data, Data Visualization and Presentation.

(10 Hrs)

UNIT II

Big Data / Digital Dashboards

Big data – Meaning, Applications and usage of Big data, Volume, Velocity and Variety. Operational & Analytical Big Data – Digital Dashboard, Infrastructure –as-a-service (IaaS), Cloud Computing, Block Chains, NoSQL, MPP databases, and Hadoop.

(15 Hrs)

UNIT III

Digital Marketing Assets

Digital marketing tools and tactics: A Taxonomy

Online Advertising: Approaches and Principles, Earned and Integrated Media, Mobile Engagement. Network effects, Social Advertising and Social Targeting, Viral product Features and Viral Content, Organic Celebrity, Persuasion and Sentiment.

(15 Hrs)

UNIT IV

Start Up Guide

Online Community and Models of Influence, Business tools for Start Ups, Google Analytics, SEO tools, WordPress, Online Commerce. Payment Gateway, Models of E-commerce business, Accepting Credit Card for Ecommerce Transactions, Getting a Secure Merchant

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Account, Payment Gateway Options, Costof Payment Gateways, Other Payment Processing Systems, Fraud Detection & Safeguarding your Online Transactions.

(20 Hrs)

UNIT V

IOT: Internet of Things

Industry 4.0. AI: Artificial Intelligence- Machine Learning- Robotics-Cognitive Analytics. AR / VR, Holographic Content.

E-RESOURCES

Web Link

<https://ubiquity.acm.org/article.cfm?id=353882>
<https://www.wordstream.com/online-advertising>
(<https://ezdatamunch.com/digital-dashboard-potential-business-environment/>)

You Tube Link:

<https://www.youtube.com/watch?v=3EJlovevfcA>
https://www.youtube.com/watch?v=Fe_OmzuNO2Q
https://www.youtube.com/watch?v=gJIN_n16H3c
<https://www.youtube.com/watch?v=UktKFnMFBZA>
<https://www.youtube.com/watch?v=LlhmzVL5bm8>

ACTIVITY PLANNER

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

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

Connections Game	On all units
Collect secondary data & visual presentation	On Big data and Digital Dashboards
Dicussion	On Impact of online advertising
Creating a tool and a model presentation for fraud detection and safeguarding the online transaction	E- commerce transactions for start ups
Mind maps	Business tools for start ups
Quiz	Artificial Intelligence & Machine learning
Identifying the terminologies	Internet of Things
Multiple choice questions	On all units

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COURSE OUTCOMES:

On completion of the course, the student will be able to:

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Investigate the emergence of U Commerce and outline methods to visualize and present data	1	C
CO2	Assess the applicability of Big Data and Digital Dashboards	1,4	E
CO3	Create a digital marketing tool box.	4	C
CO4	Integrate theoretical knowledge to Practical application of Business tools for startup guides	1,4,5	C
CO5	Outline skills to map inter-dependence of technology in day to day life.	4	An

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

B.COM ACCOUNTING & FINANCE

ELECTIVE I – CHOICE BASED ELECTIVE
DATA MANAGEMENT AND ANALYSIS USING SPREAD SHEETS
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship) & B.B.A.

COURSE CODE: 17UCOM307	YEAR/SEMESTER: II/III	MAXIMUM MARKS:100
COURSE TYPE: PRACTICAL	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE:

To acquire the art of presenting useful and precise business information to management.

COURSE OBJECTIVE:

Co No.	Course Objective
Co1	To introduce the fundamentals and basic operations of MS Excel.
Co2	To understand and apply a variety of functions with a perspective of required end result interpretation.
Co3	To comprehend the significance and utilities of data validation functions.
Co4	To acquire skills in preparation of effective charts and reports for managerial decision making
Co5	To comprehend the utilities of Macros to automate repetitive tasks.

UNIT I

Overview of the Basics of Spreadsheets

Concept of cells, Row and Column labels- Split and Freeze options in worksheets-Copy data and formulas, Copy/ paste between Worksheets-Import and link from other Applications
Use Auto Format: Create, use and modify styles and templates-Absolute and relative referencing of cells, Range Names

(10 Hrs)

UNIT II

Working with Functions

Logical Functions and Conditional Expressions-Date and time functions, Text functions, Statistical Functions-Formula Auditing, Power Functions (CountIfs, SumIfs, AverageIfs)
Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)
VLOOKUP with Exact Match-Approximate Match Using VLOOKUP to consolidate Data from Multiple Sheets If Error Function, Goto and Paste Special Features, Shortcuts

(15 Hrs)

UNIT III- DATA VALIDATION

Data Validation- Specifying a list of valid values for a cell-Worksheet Protection and File Protection

Sorting and filtering data-Sorting Tables, Filtering data for selected view (Autofilter), Advanced Filters

Text to Columns- Importing fixed width Data-Using delimiters, Splitting Data efficiently

(15 Hrs)

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UNIT IV- Working with reports and Charts

Creating subtotals, Creating Pivot Tables-Formatting, customizing and advanced options for Pivot tables-Pivot charts, Viewing Subtotal under Pivot-Spark lines, Creating Slicers (Version 2010 & Above), Using Charts Formatting Charts Using 3D Graphs

Conditional Formatting- Using auto formatting option for worksheets-Using conditional formatting option for rows, columns and cells Using Formula based Conditional formats

(15 Hrs)

UNIT V- MACROS and WHATIF analysis

Other Features: Recording Macros, Relative & Absolute Macros, Playing Macros, Goal Seek, Data Tables, Scenario Manager.

ACTIVITY PLANNER

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

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

Memory quiz	Rapid fire round- ms excel shortcuts- basic functions
Data filter contest	Given a database and some questions, the student to sort and extract data
Go-charting	Teams are provided raw data and they have to identify and prepare the charts/diagrams that would best represent the data- bar/pie chart/histogram etc
Fun with concatenation	Activity of joining two or three random field data using concatenate and weaving interesting stories
Reporting is a cake walk!	Design a vba code program to automate an mis report right from scratch.
Recap quiz	Mcq test on concepts taught

COURSE OUTCOMES:

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Create, use and modify styles and templates in spread sheets.	2,4	C
CO2	Select & apply appropriate functions and formulae used in managing data.	2,4,5	C
CO3	Generate consolidated data sheet through application of multiple functions like filter and sorting.	2	C
CO4	Create Pivot table and depict data using charts.	4,5	C
CO5	Evaluate the possible outcomes through the usage of “what if” analysis.	4,5	E

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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B.COM ACCOUNTING & FINANCE

CORE VIII - ADVANCED CORPORATE ACCOUNTING

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

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

GENERAL OBJECTIVE

To facilitate the comprehensive understanding of corporate accounting in detail.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To understand the accounting aspects for different form of corporate restructuring.
Co2	To determine the accounting provisions relating to liquidation of companies.
Co3	To facilitate preparation of final accounts of insurance companies in accordance with applicable Law.
Co4	To facilitate preparation of final accounts of banking companies in accordance with applicable Law.
Co5	To understand the financial position of holding company and also consolidation of accounts.
Co6	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 the 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)

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UNIT – V

Accounting for Holding Companies

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

(10 Hrs)

Theory: Problem Ratio = 20:80

TEXT BOOK

- T.S.Reddy and A.Murthy (2017) Corporate Accounting Margam Publishers. Chennai-17, 2nd Edition.

REFERENCE BOOKS

- S.P.Jain and K.L.Narang. (2017) Advanced Accountancy, Kalyani Publishers, New Delhi, 10th Edition.
- M.C.Shukla and T.S.Grewal. (2016) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13th Edition 1997

E-RESOURCES

WEB LINK

<https://drive.google.com/file/d/1AtL5ZiuS50Rw4QrHun2ELhkQLJNlcnJ-/view>
<https://www.learnpick.in/prime/documents/notes/details/4096/consolidated-financial-statement>

YOU TUBE LINK

<https://www.youtube.com/watch?v=uECJAasfPPU>
<https://www.youtube.com/watch?v=d3L9zTiB5zY>
<https://www.youtube.com/watch?v=8POAFkkZ0W8>

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	On concepts relating to Holding Companies
Quiz	Key terminologies
Assignment	Preparation of bank accounts
Analysis of financial statement	Of insurance companies
Crossword	Schedules of banking and insurance company accounts
Presentation	Rules to be followed by the liquidator of companies
Word grabber game	Key terminologies
Connexions game	External reconstruction and absorption

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COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Construct Financial Statements applying relevant accounting treatment for types of Mergers and Acquisitions	1,3	C
CO2	Prepare Liquidator's Final statement of accounts	2	C
CO3	Synthesize and prepare final accounts of insurance companies in the prescribed format.	2	C
CO4	Construct consolidated profit and loss account and Balance Sheet of Banking companies in accordance with prescribed format.	2	C
CO5	Prepare Consolidated Balance Sheet as per AS 21	2,3	C

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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B.COM ACCOUNTING & FINANCE

CORE IX – INTERNATIONAL TRADE
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship) & B.B.A.

COURSE CODE: 15UCOM333	YEAR/SEMESTER: II/IV	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 4	TOTALTEACHING HOURS: 60

GENERAL OBJECTIVE

The course provides students a sound and conceptual knowledge on the theory and practice of international trade and trade-related policies. It focuses on analysing the gains from trade, the changing patterns of trade, the relationship between trade, investment, and economic growth, and the reasons for and consequences of India's trade policy.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To offer students an introduction to the theory of international trade and the trends in India's Foreign Trade policy.
Co2	To describe the forms of international finance and payment mechanisms
Co3	To be able to analyse the main arguments for protection and to critically evaluate the relevance and arguments for free trade
Co4	To understand the role of various institutions in facilitating international trade
Co5	To familiarize students with the concepts of comparative advantage and the gains from trade

UNIT I

Introduction

Meaning, nature, features and importance of international trade, domestic vs. international trade, Theories of international trade – comparative Costadvantage – modern theory of international trade, terms of trade.

(12 Hrs)

UNIT II

International payments

Rate of exchange–meaning–determination–fixed vs.flexible rate of exchange, Balance of Payments – structure-BOT vs.BOP- equilibrium – disequilibrium-causes-corrective measures.

(12 Hrs)

UNIT III

Trade policy

Free trade vs protection – advantages – disadvantages – importance, tariffs and quotas – effects – types of quotas – effects of quotas, exchange control – meaning – objectives – techniques – methods – merits and demerits

(12 Hrs)

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UNIT IV

International Institutions and international liquidity

IMF, IMF and international liquidity, The World Bank, International Financial Corporation (IFC), International Development Association (IDA), Euro – Dollar Market, UNCTAD, GATT, WTO

(12 Hrs)

UNIT V

India's Foreign Trade

Foreign trade in India – value – composition – direction, India's BOP, Foreign Trade Policy, FEMA, India and WTO

(12 Hrs)

TEXT BOOK

- D.M. Mithani, (2016), International Economics, Himalaya Publishing House, Mumbai

REFERENCE BOOKS

- S. Sankaran,(2015), International Trade, Margham Publication
- H L Bhatia, (2006), International Economics, Vikas Publishing
- Francis Cherunilam,(2008), International Economics, Mcgraw Hill Publication.
- Misra and Puri, (2015) Indian Economy, 33rd edition, Himalaya Publishing House,

Mumbai

E Resources

Web Link

https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba_3316/Unit-01.pdf

<https://ies.princeton.edu/pdf/SP7.pdf>

[https://sgp1.digitaloceanspaces.com/cakart/6015/study_contents/Unit V International Capital Movements.pdf](https://sgp1.digitaloceanspaces.com/cakart/6015/study_contents/Unit_V_International_Capital_Movements.pdf)

<http://ukandeu.ac.uk/wp-content/uploads/2017/12/Trade-Free-Trade-v-Protectionism-final.pdf>

http://mospi.nic.in/sites/default/files/Statistical_year_book_india_chapters/Chapter%20No.4.pdf

You Tube Link

<https://www.youtube.com/watch?v=geoe-6NBy10>

<https://www.youtube.com/watch?v=HfN8BnRJryQ>

<https://www.youtube.com/watch?v=Vvfzaq72wd0&list=TLPQMDUwOTIwMjHfY1ZJPfLwFg&index=2>

<https://www.youtube.com/watch?v=aTuToTSCddk>

<https://www.youtube.com/watch?v=3I9rj1xJjko>

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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)

Mind Map	Preparation of mind maps on terms of trade
Quiz	Meaning, Nature, Feature and importance of International trade
Seminar	Trade Policy.
Presentation	Trade traiffs
Scrap book	History of International trade
Article review	India's Foreign Trade
Puzzle	FEMA, India and WTO, India's BOP
Word building	Key words of International trade

COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Examine the features, relevance, need and theories of international trade in the emerging globalized business environment.	1,4	An
CO 2	Evaluate the impact of the international payment structure on an organization's international business opportunities.	4	E
CO 3	Investigate the global business environment in terms of free trade policies, quotas, tariffs and exchange control.	4	An
CO 4	Analyze the impact of statutory and regulatory compliance laid down by various international organizations on the international movement of goods and services.	3	An
CO 5	Examine and assess India's foreign trade composition and policies keeping India's Vision 2030 in mind	3,4	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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B.COM ACCOUNTING & FINANCE

CORE X – COMPANY LAW

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

GENERAL OBJECTIVE

To acquire an in-depth understanding of Companies Act (2013) for a corporate entity.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To comprehend the provisions of The Companies Act 2013 for corporate entities.
Co2	To demonstrate the ability to apply or interpret the Law in framing Legal documents for establishment of a corporate entity
Co3	To appreciate the prescribed guidelines for obtaining public finances by a company.
Co4	To discuss the guidelines for management and administration of a corporate entity as prescribed in The Companies Act 2013.
Co5	To understand the procedures regarding AGM(s) and liquidation proceedings.

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)

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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- Proxy Quorum - 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)

TEXT BOOKS

- Kapoor, N.D,(2018) Elements of Company Law, Sultan Chand Publications
- Santhi .J, (2016), Company Law, First Edition, Margham Publications

REFERENCES BOOKS

Bare Acts

Kapoor, N.D,(2014) Merchantile Law , 34th Revised Edition, Sultan Chand Publications,

Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.

Mrs.Sumathi. S, Prof. Saravanel, P. (2013), Legal systems in Business, Himalaya publications, 7th Edition

Dr. Sreenivasan,M.R (Reprint 2013) Company Law, Second Edition, Margham Publications

E- RESOURCES

WEB LINK

- (<https://www.toppr.com/guides/business-laws/companies-act-2013/>)
- (<https://ca2013.com/wp-content/uploads/2016/08/The-companies-Prospectus-and-allotment-of-securities-rules-2014-dated-31032014.pdf>)
- (<https://www.icsi.edu/media/portals/0/SHARE%20CAPITAL%20AND%20DEBENTURES.pdf>)
- (<https://www.icsi.edu/media/portals/0/APPOINTMENT%20AND%20REMUNERATION.pdf>)

YOU TUBE LINK

- <https://www.youtube.com/watch?v=FbH2HVWzHMs>
- <https://www.youtube.com/watch?v=7CO3HoNPCn0>
- <https://www.youtube.com/watch?v=wDU46hyo06c>
- <https://www.youtube.com/watch?v=L4-xV-zBFQE>
- <https://www.youtube.com/watch?v=dv5fadjl74U>

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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)

Group discussion	Criminal and civil liabilities in issue of prospectus
Word Puzzle	Borrowings & Deposits
Jumble Words	On kinds of public issue
Connections game	Incorporation & Formation of a Company
Seminar Presentation	On Kinds of companies & share capital
Quiz	On Management and administration of companies
Case studies	Company meeting & winding up
Identifying the terminologies	On all units

COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Summarize the steps, integrating the aspects of professional ethics - in the formation, incorporation and management of a corporate entity	3	C
CO 2	Recommend the application of relevant regulations pertaining to capital expansion through different types of equity issue.	3	E
CO 3	Appraise the implication of MOA and AOA to ensure conformation to provisions of the Act for raising capital through debt.	3	An
CO 4	Categorize the different kinds of Directors, Key Managerial Personnel, Meetings of Companies and summarize the Management of Affairs of a Company as per the Companies Act 2013.	3	An, C
CO 5	Present arguments for just and equitable grounds to recommend winding up of a corporate entity, outlining the modes and Consequences of winding up.	3	E

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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B.COM ACCOUNTING & FINANCE

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

COURSE CODE: 14UMAT328 & 14UMAT328P	YEAR/SEMEST ER:II/IV	MAX MARKS :100	Theory: 80 marks
			Practical: 20 marks
COURSE TYPE:THEORY & PRACTICAL	CREDITS: 5	TOTALTEAC HING HOURS: 75	Theory: 55 hours
			Practical: 20 hours

GENERAL OBJECTIVE

To provide an insight into the principles of operation research, understand various optimization techniques and apply them to obtain the optimal solution in business.

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	To understand ,formulate ,solve LPP using Graphical , Simplex method and Big M Method.
Co2	To find the initial basic solution of a transportation problem using Least Costmethod, North west corner rule ,Vogel's approximation method and obtain the optimal solution using MODI method,
Co3	To determine the optimal solution of minimization/maximization assignment problem, travelling salesman problem using Hungarian method.
Co4	To construct network diagrams and estimate expected project duration using CPM/PERT procedure.
Co5	To explain the characteristics of game theory and secure the best outcomes using different game theory techniques like dominance property, graphical method, and matrix oddment method.
Co6	To select the best course of action among available alternatives using the criteria of decision making.
Co7	To understand the principles of a sequencing problem and solve problems involving n jobs on two machines , n jobs on three machines and n jobs on m machines using johnson's method.

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.

(12 hours)

UNIT II

Transportation Model

Introduction, Mathematical Formulation, Methods for finding Initial basic feasible solution– North West corner rule, Least Costmethod, Vogel's approximation method, Test for

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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**.

(8 hours)

UNIT III

Network Analysis

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

(9 hours)

UNIT IV

Game Theory

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

(9hours)

UNIT V

Decision Theory

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

Sequencing Problem

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

(7 hours)

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

E RESOURCES

Web Links

- www.slideshare.net
- [**Wolfram MathWorld: The Web's Most Extensive Mathematics Resource**](#)

YouTube Video links :

- <https://www.youtube.com/watch?v=jdxLEyBXd2s&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=5>
- <https://www.youtube.com/watch?v=ItOuvM2Kmd4>
- <https://www.youtube.com/watch?v=rrfFTdO2Z7I>

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- https://www.youtube.com/watch?v=Z-YqfAA9lew&list=PLnBtGzI7ZBsZT9IPisX_UgK7vITP6YrSg&index=10
- https://www.youtube.com/watch?v=_g0Aw99V2Dc&list=PLnBtGzI7ZBsZT9IPisX_UgK7vITP6YrSg&index=11
- <https://www.youtube.com/watch?v=O7mMb4xX43o&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=4>
- <https://www.youtube.com/watch?v=vUMGvpsb8dc&t=107s>

ACTIVITY 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.

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B.COM ACCOUNTING & FINANCE

OPERATIONS RESEARCH WITH SOFTWARE APPLICATION-PRACTICAL

(14UMAT328P)

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

5. DECISION THEORY

Decisions under uncertainty.

6. SEQUENCING PROBLEM

Processing of n jobs on two machines, Processing of n jobs on three machines,

Processing of n jobs on m machines

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COURSE OUTCOMES

On completion of the course, the student will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Formulate practical situations into linear programming problem and obtain solution using appropriate methods.	4	C
CO2	Explain the procedure of solving transportation and assignment models and obtain optimal mobilization/allocation of resources in Local/National/Global environment.	1,4	E
CO3	Estimate the expected duration of a project using CPM and PERT techniques.	4	E
CO4	Select the appropriate strategies of game theory to obtain the optimal solution of problems in any competitive market (Local/National/Global).	3,4	E
CO5	Determine the minimum elapsed time for processing jobs on machines using sequencing techniques and choose the best course of action among available alternatives using decision making criteria and develop employable skills.	, 2,4,5	E

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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INTERDISCIPLINARY ELECTIVE – PERSONAL INVESTMENT PLANNING

COURSE CODE: 11UELE3020	YEAR/SEMESTER: II/IV	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE:

To appreciate the importance of, and gain insights into financial planning

COURSE OBJECTIVES:

Co No.	Course Objective
Co1	To create awareness on various investment alternatives available in the capital markets.
Co2	To gain knowledge about specific investment avenues for tax saving and growth
Co3	To comprehend the structure, role and operations of the Stock Exchange and SEBI in regulation of capital markets.
Co4	To understand the meaning of stock indices and their computational mechanism
Co5	To demonstrate the ability to analyze and select the most optimal/feasible investment plan

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)

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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

REFERENCE BOOKS:

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

E RESOURCES

Web links

- <https://groww.in/p/savings-schemes/post-office-saving-schemes/>
- <https://scripbox.com/plan - financial calculators & investment plans>
- <https://www.slideshare.net/vivzzworld/indian-financial-instruments-2>
- <https://www.yourarticlelibrary.com/stock-exchange/broker-selection-types-and-order/82297>
- <https://www.franklintempletonindia.com/investor/investor-education/video/understanding-asset-classes-io04og31>

Youtube links

- <https://youtu.be/xJ4upCSNgDE>
- <https://youtu.be/oJESnjsndtg>,
- <https://youtu.be/74Oipb5IAhI>
- <https://youtu.be/3UopBrVH0qU>
- https://youtu.be/Sbp_t4guM8g
- <https://youtu.be/jgnlB6smyto>

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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)

Financial Literacy	Create an awareness program for school children
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
Quiz	All units
Linkage Games	To identify terms used in NSE, BSE & OTCEI
Market news updates	Parallel activity along with teaching-learning

COURSE OUTCOMES:

CO No	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Differentiate between speculation and Investment and select the appropriate investment avenues based on the various investment opportunities available in the Indian Market	1	An, E
CO2	Outline the various gilt edged securities, post office schemes, equity shares and other financial assets.	4	An
CO3	Analyse the functions of SEBI, and summarize the different types of speculators and brokers.	3	An,E
CO4	Compute and interpret stock indices, the NSE, BSE and examine the advantages and disadvantages of having a DEMAT account.	4	Ap,An
CO5	Compare and contrast features of Mutual Funds, money market instruments, commodity trading and recommend the right type of investment opportunity available to an individual	3	An,E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
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B.COM ACCOUNTING & FINANCE

INTERDISCIPLINARY ELECTIVE – HOSPITALITY MANAGEMENT

COURSE CODE: 11UELE302J	YEAR/SEMESTER: II/IV	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL 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.

COURSE OBJECTIVES:

Co No.	Course Objective
Co1	To outline the scope, significance and categorization of the hospitality industry at a global level.
Co2	To demonstrate ability to formulate a plan to commence and run a hospitality business, with focus on finances.
Co3	To examine the roles and functions of HR manager in hospitality sector.
Co4	To recommend the best marketing practices to promote the business model.
Co5	To research into the current trends and innovations in the hospitality industry.

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

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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

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”, 2nd edition, Delmer Thomson Learnig.
- Tesone D V (2005), “Human Resources Management in the Hospitality Industry – A practitioners perspective”, Pearson Prentice Hall.

E RESOURCES

• **Web Resources:**

https://www.worldwidejournals.com/paripex/recent_issues_pdf/2015/August/August_2015_1441257178_55.pdf

<https://hotelfinancialcoach.com/hospitality-financial-leadership-how-to-prepare-a-financial-budget/>

<https://insights.ehotelier.com/insights/2016/04/19/benefits-cultural-diversity-hospitality/>
(<https://socialhospitality.com/2020/08/5-examples-of-customer-service-innovation-in-hospitality/>)

<https://www.revfine.com/technology-trends-travel-industry/>

• **Youtube Links:**

<https://www.youtube.com/watch?v=XIQJaucFzt0>

<https://www.youtube.com/watch?v=S6etjx5C-fA>

<https://www.youtube.com/watch?v=Kr1-32f4jaE>

<https://www.youtube.com/watch?v=rnGpSZmj-cA>

<https://www.youtube.com/watch?v=NZACWW8PAag>

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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)

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

COURSE OUTCOMES:

CO No	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Outline the roles and responsibilities of a hospitality manager and the scope of hospitality industry following the principles of equity and justice	5	An
CO2	Formulate a solid business plan by identifying market opportunities and evaluate franchising options at Local and National levels	4	E
CO3	Summarize the roles and responsibilities of HR manager, create a productive work climate and formulate conflict management plan that addresses gender sensitivity	5	C
CO4	Recommend a strategy for marketing hospitality products and identify service gaps	4	E
CO5	Create digital platforms for promotion of hospitality services.	4	C

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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INTERDISCIPLINARY ELECTIVE - CONSUMER AWARENESS EDUCATION

COURSE CODE: 15UELE302A	YEAR/SEMESTER: II/III	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 5	TOTALTEACHING HOURS: 75

GENERAL OBJECTIVE

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

COURSE OBJECTIVES (Co)

Co No.	Course Objective
Co1	Differentiate between a consumer and customer.
Co2	Classify the different types of consumers.
Co3	Discuss consumers rights and responsibilities.
Co4	To understand the process of handling consumer disputes.
Co5	Discuss the ethical advertisement policies.

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 and responsibilities: Consumer's choice; Awareness and 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 (5th Edition) Consumer Education & Economics, MC Graw Hill Education.
- Consumer Protection Act 1986(2015) Bare Act, Current Publications

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E Resources

WEB LINK

<http://www.shareyouessays.com/essays/essay-on-the-consumer-movement-in-india-1740-words/94281>

<https://onlinelibrary.wiley.com/doi/full/10.1002/9781118989463.wbeccs056>

<https://www.youthkiawaaz.com/2016/07/patanjali-ayurveda-why-business-is-booming/>

<http://www.uwyo.edu/sustainable/recent-research/docs/global%20consumer%20culture%20arnould.pdf>

YOU TUBE LINK

https://www.youtube.com/watch?v=e_0UmsB7tho

<https://www.youtube.com/watch?v=vq5bX0ikla0>

<https://www.youtube.com/watch?v=-T3vWwQEPL4>

<https://www.youtube.com/watch?v=LHjRV5IiwTk>

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
Skit	Responsible Consumption- Introduction: Definitions - Consumer, Consumption
Field study	Right to safety: 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 redressal forum
Role Play	Draft and present a Consumer Complaint
Debate	On the topic Consumer is a King
Consumer profile Audit	A study of Consumer in an Industry(Banking, Insurance)

COURSE OUTCOMES

On completion of the course the student will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Examine the core concepts, terminology of consumer and consumerism and differentiate between a customer and consumer.	1	An
CO 2	Investigate the typology of consumers from a global perspective.	4	An
CO 3	Prepare an effective casefile as a consumer, responding appropriately to problematic situations	3	E
CO 4	Outline the Grievance redressal mechanism available as a citizen.	3	An
CO 5	Critically evaluate the CSR initiatives of corporate entities.	4	E

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

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

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CORE XI – ELEMENTS OF COST ACCOUNTING
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &
B.Com (Corporate Secretaryship)

COURSE CODE: 17UCOM321 17UCOM321P	YEAR/SEMESTER: III/V	MAXIMUM MARKS : Theory 80 Practical 20
COURSE TYPE: THEORY & PRACTICAL	CREDITS: 4	TOTAL TEACHING HOURS THEORY : 40 PRACTICAL: 20

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.

(6 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, Causes and Effects of labour Turnover

(8Hrs)

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.

(8 Hrs)

UNIT IV

Methods of Costing

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

(8 Hrs)

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UNIT V

Process Costing

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

(10 Hrs)

Theory: Problem Ratio – 20: 80

TEXT BOOK

- T.S. Reddy & Hari Prasad Reddy (2018) Cost Accounting and Management accounting, 4th Edition, Margham Publications. Chennai-17

REFERENCE BOOKS

- Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting.10th Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5th Edition. S.Chand & Co. New Delhi 2011.
- Saxena and Vashist. 2010. Cost Accounting. 5th 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)

1. Preparation of tender	Tenders & Quotations
2. Missing information	Cost sheet
3. Product making	Preparation of Costing sheet
4. Applicability of various inventory valuation methods with examples	On FIFO,LIFO &WAM
5. Solving the worksheet Problems	On Labour
6. Cross word	On Methods of Costing
7. Quiz	Process Costing
8. Record Book Maintenance (20 problems)	On Accounting Software (Tally ERP 9 Software)

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CORE XI – ELEMENTS OF COST ACCOUNTING - PRACTICAL

UNIT I

Masters Inventory: Understanding Inventory, Integrating Accounts and Inventory.

UNIT II

Stock Group and Categories: Stock group Godown and Locations, Stock Category, Units of Measure, Stock Items, Manual Stock Valuation without Inventory.

UNIT III

Purchase Order Processing: Purchase Order Process, Purchase Order Voucher, Receipt Note (Inventory).

UNIT IV

Cost Centers and Cost Categories: Understanding Cost Centers, Cash Book and Bank Book, Stock Transfer Report, Negative Stock Report.

UNIT V

Financial Reports: Working Capital, Cash Flow and Fund Flow Statements.

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CORE XII - INCOME TAX LAW AND PRACTICE-I
COMMON TO B.Com (Accounting & Finance) & B.Com (Corporate Secretaryship)

COURSE CODE: 14UCOM328	YEAR/SEMESTER:III/V	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

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.)

Theory: Problem Ratio = 40:60

TEXT BOOK

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

REFERENCE BOOKS

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition

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- 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)

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

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CORE XIII - FINANCIAL REPORTING

COURSE CODE: 16UCOM301	YEAR/SEMESTER: III/ V	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 4	TOTAL TEACHING HOURS:60

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 AI, 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.
- ACCA- British Council, Financial Reporting, Foulks Lynch publications.
- Financial Reporting-Study Material-Board of Studies-The Institute of Chartered Accountants of India.
- Tulsian (2014), Financial Reporting, S.Chand

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- ACCA approved Content Provider (2017), Financial Reporting, ACCA passcards.
- David D Doran(2012), Financial Reporting Standards: A Decision-making Perspective for Non-accountants, Business Expert Press

ACTIVITY PLANNER

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

Article Review	Review of article from the newspaper, Magazine, internet-Accounting Standard
Jumping to Gemba	Applicability of Accounting standards in Financial Statements
Presentation	Importance on the financial reporting for financial institution with examples
Scrap Book	Importance of Financial reporting
Quiz	Accounting standards 19-29-Key words
Manual	Applicability of Ind As, IFRS
Mind Maps	Developments in Financial Reporting
Brainstorming	Importance of Financial Reporting for Stock & Commodity Brokers

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CORE XIV - INCOME TAX LAW AND PRACTICE II

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

COURSE CODE: 14UCOM329	YEAR/SEMESTER:III/V	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

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 CO No.t, 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.)

Theory: Problem Ratio= 40:60

TEXT BOOK

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

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REFERENCE BOOKS

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practilegalce, 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)

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

ELECTIVE III – STOCK AND COMMODITY TRADING

COURSE CODE: 15UCOM311	YEAR/SEMESTER: III/V	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

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 Hrs)

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 Hrs)

UNIT – III

Security Trading

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 Hrs)

UNIT – IV

Security Settlement Procedure

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

(15 Hrs)

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 Hrs)

TEXT BOOK

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

REFERENCES BOOK

- Sidney Cottle, Roger F Murray, Frank E Block, Graham and Dodd's (2010) Securities Analysis, 5th edition, Tata McGraw-Hill Company Limited.

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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)

Presentation	Mock Report
Brainstorming	Role of FII's
Market News Update	Trading Procedure
Quiz	Secondary Market
Crossword	Primary Market
Scrap Book	On lot size
Crude and gold game	Commodity trading
Rating the Brokers	Secondary Market

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CORE XV – ELEMENTS OF MANAGEMENT ACCOUNTING

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

COURSE CODE: 16UCOM302	YEAR/SEMESTER: III/ VI	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

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.)

Theory: Problem Ratio =20:80

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TEXT BOOK

- Reddy,T,S. & Hari Prasad Reddy (2017), Management Accounting, Margham Publications. Chennai-17,5th Revised Edition2014, Reprint 2015

REFERENCE BOOKS

- Jain S.P. &Narang K.L. (2018) Costand Management Accounting, kalyani publications 15th Edition
- Dr.S.N.Maheswari, (2013) Costand Management Accounting, Sultanchand and sons publications, 14th 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	Interpret corporate annual reports so that students are able to assess the efficiency and effectiveness of operations.
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	Small cases which help in decision making like make or buy, taking up a local order or an export order.
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 tractions into investing, operating and financing activities
Quiz	On basic concepts of management accounting.

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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.

COURSE CODE: 17UCOM314	YEAR/SEMESTER: III/ VI	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS 60

COURSE OBJECTIVES:

- To create an understanding on financial management functions
- To develop a curiosity to learn and analyze various financial management concepts

UNIT I

Functions of Finance

Financial Management: Meaning, Definition, Scope, Nature and Objectives- Profit Maximization – Wealth Maximization –Financial Management Functions - **Role of a CFO.**
(10 hrs)

UNIT II

Sources of Finance, Cost of Capital & Capital Structure

Composition and Sources of Long Term Finance and Short Term Finance - Difference between Short and Long 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

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

Introduction, Meaning, Types of Dividend, Nature of Dividend Policy, Objectives of Dividend Policy, Factors Determining Dividend Policy. Dividend Theories- Walter & Gordon, MM theory.

(12 hrs)

UNIT IV

Capital Budgeting

Meaning, Definition, Need and Significance of Capital Budgeting, Factors Influencing Capital Budgeting Decisions- Capital Budgeting Process-**Evaluation of Capital Budgeting Proposals-** Payback, Discounted Cash flow, NPV, ARR, IRR and Profitability Index. (Problem based).

Risk Analysis in Capital Budgeting: Incorporation of Risk Factor in Capital Budgeting- General Techniques- Risk Adjusted Discount Rate Method, Certainty Equivalent Method, Sensitivity Analysis, Probability Assignment, Standard Deviation & Coefficient of Variation, Decision Tree Analysis(Theory based).

(14 hrs)

UNIT V

Working capital management:

Meaning, Gross and Net Concepts, Working Capital Cycle, Determinants of Working Capital Requirements, Significance of Working Capital – Inventory Management, Management of Cash and Management of Receivables. (Problem based)

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(12 hrs)

Theory: Problem Ratio - 40:60

TEXT BOOKS

- A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications
- Dr.S.N.Maheshwari, Elements of Financial Management, Edition 2010,Sultan Chand & Sons, New Delhi
- Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, 13th Revised Edition 2011

REFERENCES BOOKS

- PrasanaChandra, Financial Management, 2008 Tata Mc.GrawHill, New Delhi
- I.M.Pandey, Financial Management, 2009 Vikas Publishing
- Khan & Jain ,Financial Management, Edition 2009, Sultan Chand & Sons

ACTIVITY PLANNER

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

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

1. CFO profile to be discussed in the class	Role & responsibilities of CFO
2. Case analysis	Dividend theories
3. Visiting & Enquiring the small vendors	Managing the Finance
4. Model capital budget interpretation	Capital Budgeting
5. Work sheet	Cost of Capital
6. Field visit	Budgeting techniques
7. Collect financial statements & to find the funding	Capital Structure
8. Estimation of optimal amount cash maintained in the company	Working Capital
9. Role play	Major decisions of a finance manager

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CORE XVII- BUSINESS TAXATION
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &
B.Com (Corporate Secretaryship)

COURSE CODE: 15UCOM331	YEAR/SEMESTER: III/VI	MAXIMUM MARKS :100
COURSE TYPE:THEORY	CREDITS: 4	TOTAL TEACHING HOURS 60

COURSE OBJECTIVES:

- To facilitate the students to understand the impact of GST on Indian Economy.
- To enable the students to comprehend the Overview of GST

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 Singhania and Dr.Monica Singhania, Students Guide to Income Tax including GST (59th Edition) 2018 – 19

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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)

1.	Connexions game	Registration and Input tax credit concept
2.	Charting filing of Returns	Filing of Returns
3.	Charades- Important terminologies	Customs Act 1962
4.	Pictionary	Key concepts of GST
5.	Development of Model	Dual and IGST concept
6.	Presentation	Development of Business Post GST
7.	Debate & Discussion	Impact of GST on different sectors
8.	Puzzle	GST Rates

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CORE XVIII - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
COMMON TO B.Com (Accounting & Finance) & B.Com (Honours)

COURSE CODE:15UCOM334	YEAR/SEMESTER: III/VI	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

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.)

Theory: Problem Ratio – 80:20

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TEXT BOOKS

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

REFERENCE BOOKS

- Natarajan, K,Gordon., (2016) -Financial Markets and Financial Services-Himalaya Publishing Company
- Pandian,P., (2016).Security Analysis and Portfolio Management Vikas Publisher, 2nd 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
Dissecting the value for fundamentals	Bond and equity Valuation
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
Developing a story book	For each unit with pictures