



**M.O.P. VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)**

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

2018 – 2019

2017 – 2018

2016 – 2017

ACADEMIC YEAR 2018 – 2019
B. Com., HONOURS

**Activities / Content with direct bearing on
Employability/ Entrepreneurship/ Skill Development**

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

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

CORE I – INTRODUCTORY ACCOUNTING

COURSE CODE: 15UCOM304	YEAR/SEMESTER: I /I	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS :60

GENERAL OBJECTIVE:

This course enables the students to gain confidence in understanding and preparing the financial statements of sole traders, partnership firms through the application of universally accepted Accounting Standards and Global IFRS Accounting principles.

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To understand the theoretical framework of accounting and to develop the skill of preparation of trading and profit and loss account and balance sheet of a Sole Trader
Co2	To explain and determine depreciation and value of inventory
Co3	To learn need and methods of accounting for Consignment Accounts and Bills of Exchange
Co4	To Understand the concepts of partnership firm and to construct Balance sheet of the reconstituted firm.
Co5	To compile accounts of a Joint stock company in instances of issue of shares and debentures

UNIT I

Introduction to Accounting

Meaning and scope of Accounting, Basic Accounting Concepts, Principles and Conventions, Accounting standards, Concepts, objectives, Benefits -Introduction to IFRS Accounting Policies, Selection of accounting policies, change in accounting policies. Accounting as a measurement discipline-Valuation principles, accounting estimates.

Accounting Transactions, Double Entry Book Keeping, Journal, Ledger, Preparation of Trial Balance, Subsidiary Books, Cash book, Capital and Revenue Expenditure and Receipts, Contingent Assets and Contingent Liabilities, Rectification of Errors, Preparation of Final Accounts of a Sole Trading Concern with Adjustments.

(10 Hrs)

UNIT II

Bank Reconciliation Statement

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

Inventory valuation and record keeping

Introduction, Inventory valuation, Basis of Inventory Valuation, Techniques of Inventory valuation, Inventory record systems

Depreciation Accounting

Introduction, Methods for providing depreciation, change in the method of depreciation, Revaluation of depreciable assets.

(10 Hrs)

UNIT III

Accounting for Special Transactions

Consignment Account-Introduction, Accounting for consignment transactions and events in the books of the consignor, Accounting books of the consignee.

Bills of Exchange and Promissory Notes- Introduction, Record of Bills of Exchange and Promissory Notes.

Sale of goods on approval or return basis-Introduction, Accounting Records.

(15 Hrs)

UNIT IV

Partnership Accounts

Introduction, Treatment of Goodwill, Admission of a New partner , Retirement of a partner, Death of partner. (Simple problems)

(15 Hrs)

UNIT V

Issue of shares and debentures

Issue, Forfeiture and Reissue of shares, Redemption of preference shares, Issue of Debenture

(10 Hrs)

PROBLEMS IN ALL UNITS: PROBLEM: THEORY = 80:20

TEXT BOOKS

- T.S.Reddy & A.Murthy (2017) Financial Accounting, Margham Publications, Chennai
- T.S.Reddy & A.Murthy (2017) Corporate 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.
- M.C.Shukla and T.S.Grewal (2011) Advanced Accounts, S Chand & Company, New Delhi.
- P.C.Tulsian, Financial Accounting (2013), Tata Mcgraw-Hill.

E-Resources

Web Links:

- <https://accountingplay.com/introduction-to-accounting/>
- <https://ebooks.ibsindia.org/preparatory-courseware-foundations-of-accounting/part/chapter-5bank-reconciliation-statement/>
- <https://www.scribd.com/document/505947799/ACCO-30013-Accounting-for-Special-Transactions>
- <https://www.yourarticlelibrary.com/accounting/joint-venture-account/accounting-methods-in-joint-venture-transaction-3-methods/51106>
- <https://www.accaglobal.com/in/en/student/exam-support-resources/foundation-level-study-resources/fa2/fa2-technical-articles/accounting-for-partnerships.html>
- <https://groww.in/p/difference-between-shares-and-debentures/>
- <https://corporatefinanceinstitute.com/resources/knowledge/accounting/types-depreciation-methods/>

YouTube Links:

- <https://youtu.be/mq6KNVeTE3A>
- <https://youtu.be/jy21F1GpSEc>
- <https://youtu.be/ijaKMTlgL78>
- <https://youtu.be/VIcJx-OjI3s>
- <https://youtu.be/F689z6sPs1g>
- <https://youtu.be/7Hh5AIcuLFQ>
- <https://youtu.be/QvDvW-xW7n4>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct Multiple choice test to test knowledge of Accounting Principles and Concepts
- Solving Worksheets on financial statements of Sole Traders
- Hold discussion boards to identify and disclose the errors involved in accounting process

- Facilitate Brainstorming session to elucidate different methods of depreciation
- Quiz on Consignment and Bill of Exchange transactions
- Group Projects on Inventory accounting
- Conduct Unit wise test to help students recall the method in solving problems
- Assign take home problems in all Units to facilitate develop the skill in problem solving

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Construct books of accounts of Sole trader through usage of relevant accounting standards ,principles and conventions.	1	C
CO 2	Examine the reasons for discrepancy between pass book and cash book and prepare the bank reconciliation statement. Analyze the inventory valuation process and calculate depreciation on assets	5	An
CO 3	Solve accounting problems for special transactions of Consignment, Bill of Exchange .	1	Ap
CO 4	Make solutions for situations of change in the constitution of a partnership firm.	1	C
CO 5	Apply accounting procedures of a corporate entity for issue, forfeiture and reissue of shares and debentures and redemption of preference shares.	1	Ap

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

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CORE II – BUSINESS LAWS

COURSE CODE:15UCOM302	YEAR/SEMESTER: I /I	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

COURSE OBJECTIVES (Co):

Co No.	Course Objective
Co1	To enable students understand the basic aspects of contracts and enter into a valid business propositions
Co2	To enable students to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
Co3	To equip the students to familiarize with the provisions related to formation of contract of sale, transfer of ownership and rights of an unpaid seller under The Sale of Goods Act.
Co4	To enable the students to understand the nature of partnership and the rights and duties of partners
Co5	To make the students understand the essentials in the creation and termination of an agency contract

UNIT I

Introduction to Business Laws

The Indian Contract Act, 1872 ,An overview of Sections 1 to 75 covering the general nature of contract , Essentials of a valid contract, Offer and acceptance, consideration ,Capacity to contracts, free consent, Legality of object, Void agreements, Contingent contracts, performance of contracts, Discharge of contracts, Remedies for breach of contracts, Quasi contracts

(20 Hrs)

UNIT II

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.

(10 Hrs)

UNIT III

Sale of Goods Act, 1930

The Sale of Goods Act, 1930 - Formation of the contract of sale, Conditions and Warranties , Transfer of ownership and delivery of goods, Performance of contract, Unpaid seller and his rights, Auction sales.

(10 Hrs)

UNIT IV

Partnership Act, 1932

The Indian Partnership Act, 1932- General Nature of Partnership, Rights and duties of partners , Registration and dissolution of a firm.

(10 Hrs)

UNIT V

Contract of Agency

Essentials, Creation, Classification of agents, Duties and rights of principle and agents, Relation of principal with third parties, personal liability of agent, termination of agency.

(10 Hrs)

TEXT BOOK

- N.D. Kapoor (2017) Elements of Mercantile Law, Sultan Chand and Sons. Delhi.

REFERENCE BOOKS

- R.S.N. Pillai and Bhagavathi(2007), Business Law, S Chand & Co. New DelhDr. N. Premavathy Business Laws , Sri Vishnu Publishers Chennai.
- MC. Shukla (2016) Mercantile Law, S Chand &Co. New Delhi.

E-RESOURCES:

Web Links:

- https://www.academia.edu/11968336/LAW200_Lecture_3_Bailment_and_Pledge
- <https://www.slideshare.net/DeborahSharon/indian-contract-act-1872-14444088>
- <https://www.slideshare.net/AdityaDurgude/contract-actppt>
- <https://www.coursehero.com/file/46965333/Agencyppt>
- <https://www.scribd.com/presentation/459491504/BAILMENT-AND-PLEDGE-ppt>
www.techshristi.com/ppt-presentation-on-sale-of-goods-act-1932/
- <https://www.slideshare.net/ashutoshpratap/partnership-act>

YouTube Links:

- <https://www.youtube.com/watch?v=uoTmBaP1a9I&t=35s>
- https://www.youtube.com/watch?v=_JN0x4ynycw
- <https://www.youtube.com/watch?v=yx-eKnlc78k>
- <https://www.youtube.com/watch?v=JF5yOmnRtdU>
- <https://www.youtube.com/watch?v=ZU9QBirRebM>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Interactive discussions on essentials of a valid contract
- Conduct Role play on essentials of a valid contract.
- Participatory learning through conduct of Case study relating to sale of goods Act
- Classroom discussions to demonstrate the applicability of legal provisions relating to contract of agency, special contracts such as indemnity guarantee and bailment, pledge.
- Conduct written and oral test to facilitate students understand the Legal provisions relating to partnership Act and contract of agency.
- Mediate debates on rights of an unpaid seller.

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Outline essentials of the Indian Contract Act 1872 and develop skills in understanding the ethical justification of the provisions thereof	1,2	An
CO 2	Differentiate the special contracts used in different types of business and develop competency in identifying the elements constituting a legally binding contract.	2,5	An
CO 3	Examine necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.	2	An
CO 4	Evaluate the fundamental legal principles assigning rights and duties to partners under the Indian Partnership Act of 1932	5	E
CO 5	Categorize agents, their rights, duties and circumstances for termination of Agency	2	An

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CORE III – BUSINESS ECONOMICS

COURSE CODE:18UECO302	YEAR/SEMESTER: I /I	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

GENERAL OBJECTIVE:

To develop an understanding of the concepts and theories in Business Economics and to apply such concepts and theories in simple problem solving

COURSE OBJECTIVES (Co):

Co. No.	Course Objective
Co 1	To provide a basic understanding of the subject matter of economics
Co 2	To present the working of the law of demand and supply
Co 3	To outline different types of costs incurred by a firm
Co 4	To introduce the assumptions and equilibrium in these structures
Co 5	To present important economic reforms in India

Unit I

Introduction to Business Economics

Meaning and scope of Business Economics - Basic Problems of an Economy - Role of Price Mechanism.

(8 Hrs)

Unit II

Theory of Demand and Supply

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity, Theory of consumer’s behaviour – Marshallian approach and Indifference curve approach, Meaning and determinants of supply - Law of supply and Elasticity of supply, Demand Forecasting

(12 Hrs)

Unit III

Theory of Production and Cost

Meaning and Factors of production, Laws of Production – The Law of Variable proportions and Law of Returns to Scale, Producer’s equilibrium, Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

(15 Hrs)

Unit IV - Price Determination in Different Markets

Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Price determination in these markets.

(15 Hrs)

Unit V - Business Cycles and Government Policies

Business Cycles - Meaning, Phases, Features, Causes behind these Cycles.
Government Policies for Business Growth - Liberalization, Privatization, Globalisation.

(10 Hrs)

TEXT BOOK

- S. Sankaran(2016), Business Economics, Margham Publication

REFERENCE BOOKS

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

WEBSITES

www.rbi.org.in

<http://commin.nic.in/>

<http://finmin.nic.in>

<http://planning commission.nic.in>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

S.NO.	Description of activity
1	Q & A session: Basic tools of economics
2	Group discussion -Determinants of Demand
3	MCQ quiz: Utility analysis; Demand and supply functions
4	MCQ quiz: Production and Cost techniques
5	Teamwork using breakout session on Law of demand
6	Concept sheets: Various forms of Markets
7	MCQ quiz: Business cycles

COURSE OUTCOMES:

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO1	Examine the fundamental problems of an economy.	1	An
CO 2	Critically examine the laws of demand, supply and utility	1	E
CO 3	Elaborate and test the relationship between short run and long run production and cost functions.	2	E
CO 4	Distinguish the various forms of markets and price mechanism under different market competitions	5	An
CO5	Analyse the fluctuations in economic activity and their impact and evaluate Government policies.	1,5	E

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CORE IV- MATHEMATICS AND STATISTICS

COURSE CODE: 15UMAT301	YEAR/SEMESTER:I/I	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE:

To provide a sound knowledge of advanced concepts of mathematics & statistics and develop problem solving skills needed to excel in professional/ competitive exams.

COURSE OBJECTIVES (Co):

Co No.	Course Objective
Co1	To understand the concepts and solve problems on ratio & proportion, indices, logarithms, simultaneous linear equations, quadratic and cubic equations.
Co2	To evaluate problems based on simple Interest & compound Interest, permutation, combination, arithmetic geometric progression.
Co3	To determine the continuity of a function, understand the principles of differential calculus, integral calculus and compute derivatives and integrals.
Co4	To present statistical data using diagrammatic/ graphical representation and calculate measures of central tendency and measures of dispersion.
Co5	To compute the degree of association between two variables using correlation and identify their linear relationship through regression analysis.
Co6	To understand the fundamental concepts of probability, theoretical distributions, sampling theory, index numbers and implement the different techniques in an organization efficiently.

UNIT I

Arithmetic

Ratio and proportion, Indices, Logarithms

Equations –Linear, simultaneous linear equations up to three variables, quadratic and cubic equations in one variable, equations of a straight line, intersection of straight lines, graphical solution to linear equations. Inequalities-Graphs of inequalities in two variables, common region.

(12hours)

UNIT II

Arithmetic (Contd.)

Simple and Compound Interest including annuity - Applications, Basic concepts of Permutations and Combinations, Sequence and Series –Arithmetic and geometric progressions and applications.

(10 hours)

UNIT III

Calculus

Sets, Functions and Relations, Limits and Continuity – Intuitive Approach,
Basic concepts of Differential and Integral Calculus (excluding trigonometric functions)
(15 hours)

UNIT IV

Statistics

Statistical description of data-Textual, Tabular & Diagrammatic representation of data.-
Frequency Distribution, Graphical representation of frequency distribution – Histogram,
Frequency Polygon, Measures of Central Tendency-Arithmetic Mean, Median, Mode, Geometric
Mean and Harmonic, Mean, Measures of dispersion-Standard deviation, Quartile deviation,
Correlation and Regression.
(10 hours)

UNIT V

Statistics

Probability and Expected Value by Mathematical Expectation, Theoretical Distributions-
Binomial, Poisson and Normal. Sampling Theory-Basic Principles of sampling theory ,
Comparison between sample survey and complete enumeration , Errors in sample survey , Some
important terms associated with sampling , Types of sampling , Theory of estimation ,
Determination of sample size .Index Numbers
(13 hours)

TEXT BOOKS

- D C Sancheti, V K Kapoor (2016) Business Mathematics, Sultan Chand & Sons , New Delhi.
- S.P. Gupta (Reprint 2016), Statistical Methods, Sultan Chand & Sons , New Delhi.

REFERENCE BOOKS

- P R Vittal (2016), Business Mathematics, Margham Publications, Chennai.
- G Srinivasa & D George (2010) Business Mathematics and Statistics, New Age International, Chennai

E RESOURCES

Web links

- [Wolfram MathWorld: The Web's Most Extensive Mathematics Resource](http://www.wolfram.com/mathworld/)
- www.slideshare.net

YouTube Video links:

- <https://www.youtube.com/watch?v=IvLpN1G1Ncg>
- <https://youtu.be/BiLIcCtXmm0>
- <https://youtu.be/wRZwrcPnmc4>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **Worksheets-** Solving challenging problems on Ratio & proportion, indices and logarithms.
- **Mock test on** Simple/ Compound Interest, Permutations/ Combinations, Sequence/ Series, A.P/ G.P.
- **Assignments** – Students compute derivatives of simple algebraic equations and evaluate integrals using various methods of integration
- **Case Study Analysis-** Discussion on how Measures of Central Tendency (Mean, Median and Mode) are often used by marketers to gain an understanding of how their advertisement performs i.e marketers calculate the mean/ median revenue earned per advertisement and calculate the mode of the type of ad used (e.g. newspaper, TV, radio, digital) and analyze which type of ads their companies use most often.
- **Individual learning:** Students integrate theoretical knowledge with applicable skills and compute range, coefficient of variation of their marks secured in the courses in first Internal Assessment.
- **Class activity:** Predict trends to adjust product and services or advertising & marketing campaigns, and then take the best approaches in business scenario using coefficient of correlation and regression analysis
- **Class interactive session :** Discussion on motions of theoretical distributions (Binomial, Poisson and Normal), sampling theory for demonstrating theoretical and practical issues, leading to effective classroom discussion and deeper student understanding of real-world applications.

COURSE OUTCOMES:

CO NO.	COURSE OUTCOME	PSOS ADDRESSED	COGNITIVE LEVEL
CO1	Estimate ratio & proportion, logarithms and solve algebraic equations using appropriate mathematical techniques.	1,4	E
CO2	Evaluate problems based on simple /compound interest, Permutations / Combinations, sequence & series and develop competency skills needed to excel in professional/competitive exams.	1,2	E
CO3	Determine the derivatives of simple algebraic equations using standard rules and evaluate integrals by employing methods of integration and apply them in global environment.	1,2,5	E
CO4	Estimate the measures of location, dispersion and employ correlation & regression analysis to predict the effect of environmental changes for sustainable development.	1,3,4	E
CO5	Determine index numbers using different methods , solve problems based on the concepts of probability and apply them in business decision making.	1,5	E

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CORE V - BUSINESS ACCOUNTING

COURSE CODE:17UCOM302	YEAR/SEMESTER: I /II	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

GENERAL OBJECTIVE:

This course provides students a firm foundation in basic accounting concepts and methodology and the preparation and presentation of financial statements in accordance to the universally applicable accounting standards and relevant Acts. The course equips students in tracking income and expenditures, ensuring statutory compliance information are met by business entities in making business decisions.

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To Gain an understanding of theoretical framework of accounting keeping in view the Various Accounting Standards
Co2	To Develop understanding of the accounting related to claim for loss of stock, loss of profit, Investment accounting and single entry system of book keeping
Co3	To Explain the accounting procedures related to Hire purchase and Installment sale and solve problem exercises
Co4	To enable students understand the process in the preparation of Branch and Department accounting and compute profits of these entities
Co5	To Illustrate the accounting procedure relating to Dissolution ,Amalgamation of partnership firm and Conversion of partnership firm into a company through solving of assignment problems and Sale to a company

UNIT I

Accounting Standards -AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories, AS 10: Property, Plant and Equipment , AS 11: The Effects of Changes in Foreign Exchange Rates, AS 12: Accounting for Government Grants

(10 Hrs)

UNIT II

Insurance claims for loss of stock and loss of profit

Investment Accounting as per AS 13, valuation of current investment and long term investment, disposal of investment.

Accounts from incomplete records

(10 Hrs)

UNIT III

Hire purchase & Instalment sale

Hire purchase and Instalment-Default and repossession, Hire purchase trading account, Instalment purchase system

(10 Hrs)

UNIT IV

Branch Accounts

Dependent branches – Stock and debtors system – Distinction between wholesale profit and retail profit – Independent branch accounts including foreign branches

(10 Hrs)

Departmental Accounts

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

(10 Hrs)

UNIT V

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

(10 Hrs)

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

TEXT BOOKS

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

REFERENCE BOOKS

- S.P Jain & K.L Narang (2016) Advanced Accountancy, Vol.I, Kalyani Publishers, New Delhi.
- R.L.Gupta & V.K.Gupta (2016) Financial Accounting, Sultan Chand & Sons, New Delhi.
- M.C.Shukla and T.S.Grewal (2011) Advanced Accounts, S Chand & Company, New Delhi.
- P.C.Tulsian, Financial Accounting (2013) Pearson Education.

E-RESOURCES:

Web Links:

- <https://tallysolutions.com/accounting/list-of-accounting-standard-in-detail/>
- <https://taxguru.in/finance/insurance-claim-loss-stock.html>
- https://www.tutorialspoint.com/financial_accounting/financial_investment_account.htm
- <https://www.slideshare.net/Kumandan/hire-purchase-system-and-installment-purchase-system>
- <https://www.slideshare.net/AniketKumar32/branch-accounting-66605400>
- https://www.tutorialspoint.com/financial_accounting/financial_departmental_accounting.htm
- <https://taxguru.in/corporate-law/dissolution-partnership-firm.html>

You tube Links:

- <https://www.youtube.com/watch?v=PCgywugZZSg>
- <https://www.youtube.com/watch?v=ANIZ4imrNIc>
- <https://www.youtube.com/watch?v=buFyuplvNfs>
- https://www.youtube.com/watch?v=B_XA3NA5gls
- <https://www.youtube.com/watch?v=F-p8g1TsSGw>
- <https://www.youtube.com/watch?v=9Z6XlxLxQmo>
- <https://www.youtube.com/watch?v=7FYg90VVT9A>

Activity Planner:**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(These activities are only indicative, the Faculty member can innovate)

- Problem solving through assignments on hire purchase and installment sale.
- Worksheet for Partnership accounts preparations
- Classroom discussions to summarise the claim for loss of stock and profit
- Multiple choice test to assess knowledge of single entry system of book keeping
- Class test on Accounting procedures of hire purchase system
- Quiz to assess knowledge on accounting standards

COURSE OUTCOMES

CO NO.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Apply the accounting Standards in problem solving and gain competency in understanding their universal applicability	1,3	Ap
CO 2	Construct the accounts from incomplete records and value current and long term investments as per AS13	1,2	C
CO 3	Distinguish book - keeping techniques between Hire purchase and installments Accounting	5	An
CO 4	Create solutions in accounting for branches and to compute profit of departments by allocating the common expenses	1	C
CO 5	Estimate the insolvency situation in a partnership firm, solve issues related to sale, conversion of a company and the importance of equitable distribution of assets in the event of dissolution.	1,2	E

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CORE VI – COST ACCOUNTING

COURSE CODE: 17UCOM303	YEAR/SEMESTER: I /II	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

GENERAL OBJECTIVE:

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods that aid in effective utilization of human resources and adopt cost efficient practices. This course imparts training to the students through adoption of globally accepted costing techniques of Activity based costing, just in time costing enabling them to assign costs to cost objects that can include a company's products, services, and any business activities.

COURSE OBJECTIVES (Co):

Co No.	Course Objective
Co1	To enable students understand thoroughly the conceptual framework of Cost Accounting, distinguish between financial and cost accounting cost concepts and elements of cost; design cost sheet.
Co2	To equip students develop ability to classify, allocate, apportion and absorb material, labor and overheads in cost determination and complete time bound exercises providing solutions to cost analysis instances
Co3	To enable students calculate the cost of products, jobs, contracts, processes and services by understanding the concepts and processes involved in them.
Co4	To equip the students to develop the capability of relating analysing, evaluating cost data for planning, and control of costs in Manufacturing and Service industries.
Co5	To enable students to compute accounts related to specific order & operation cost and complete assignments there under

UNIT I

Nature and scope of Cost Accounting

Objectives and Scope of Cost Accounting, Role of cost accounting department, Installation of Costing System, Cost terms and Concepts, Cost Reduction and Cost Control, Elements of Costs and **preparation of Cost Sheets,** Methods and Techniques of Costing

Material Costing

Procurement procedures- Store procedures and documentation ,Stock verification, Valuation of material receipts,Techniques of Inventory control .

(15 Hrs)

UNIT II

Labour Costing

Employee Cost-Attendance and Payroll procedures- Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites. **Employee Cost Control, Employee Turnover**- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover. Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs. **Remuneration systems and incentive schemes**- Time Rate System, Piece Rate System, Differential piece rate system, Calculation of wages, Effective Wages.

Direct Expenses

Direct expenses, Nature of Direct or Chargeable expenses, Sub-contracting- Control on material movements, Identification with the main product or service.

(10 Hrs)

UNIT III

Overhead costing

Functional analysis – Factory, Administration, Selling, Distribution, Research and Development, Behavioural analysis – Fixed, Variable, Semi- variable, Allocation and Apportionment of overheads using Absorption Costing Method ,Factory overheads – Primary distribution and Secondary distribution, Administration overheads – Method of allocation to cost centers or products ,Selling and distribution overheads – Analysis and absorption of the expenses in products/customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion. Treatment of Research and development costing.

(10 Hrs)

UNIT IV

Methods of costing

Single Output/ Unit Costing,Job Costing , Batch Costing, Contract Costing

(10 Hrs)

UNIT V

Process/ Operation Costing

Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. Costing of Joint Products and By-Products, **Operation Costing** – Transport, Toll roads, Hospitals, Canteen/ Restaurants, Hotels/ Lodges, Educational Institutions, Financial Institutions/ Banks, Insurance, IT sector and other services.

(15 Hrs)

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

TEXT BOOK

- S.P.Jain and K.L Narang (2019) Cost Accounting, Kalyani Publications. New Delhi.

REFERENCE BOOKS

- T.S. Reddy & Y.Hari Prasad Reddy (2019) Cost Accounting, Margham Publications.
- V.K.Saxena and C.D Vashist (2019) Cost Accounting, Sultan Chand & Sons, New Delhi .
- Dr.S.N.Maheshwari, Cost Accounting -Principles and Practice, Mahavir publications, New Delhi

E RESOURCES:

Web Links:

- <https://www.accountingtools.com/articles/what-is-material-costing.html>
- <https://www.icmai.in/upload/CASB/icwaicas3.pdf> · PDF file
- www.managementaccounting.info/labour-costing
- <https://www.accountingtools.com/articles/2017/5/14/process-costing>
- <https://www.netsuite.com/.../articles/accounting/process-costing.shtml>
- <https://www.slideshare.net/shilpipanchal2/cost-accounting-71948692>
- <https://www.slideshare.net/achalsinghal9/materials-cost-accounting>
- <https://www.slideshare.net/ayanthimadhumali/chapter-04-labour-costs>
- <https://www.slideshare.net/RanjanSethi/process-costing-ppt-25776267>
- <https://www.slideshare.net/hemantsonawane4/the-operating-costing-on-hotelhospital-transport>

YouTube Links :

- <https://www.youtube.com/watch?v=tNI-Koy1wEw>
- <https://www.youtube.com/watch?v=Xst-bOTuCjE>
- <https://www.youtube.com/watch?v=H0q2qAAsubI>
- https://www.youtube.com/watch?v=SYU6cQo9DKg&list=PL2k3wOJ4OEzDk_J5-WQ9rofrM5gaM8Qx9
- https://www.youtube.com/watch?v=00jChe0u3_g

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Assignment problems on preparation of Cost sheets
- Conduct Unit wise test to help students recall the method in solving problems

- Worksheet solving to strengthen the ability to solve problems in specific order costing and operation costing.
- Conduct Multiple choice test in Unit I to test knowledge of Cost Accounting Principles and Concepts
- Problem solving skills through Assignments in all the units.
- Classroom discussion to elucidate the methods of computing the labour cost.

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Calculate various elements of cost applying globally accepted costing techniques and Construct a cost sheet	2,5	Ap, C
CO 2	Estimate labour costs under different methods and identify reasons for employee turnover associated with cost control competencies	1	E
CO 3	Calculate the various cost overheads and demonstrate the techniques in cost control and management for economic conservation of resources	1	Ap
CO 4	Formulate the basis for allocation and apportionment of specific order and operation costs	3	C
CO 5	Analyse the accounting procedure of process costing and service sector costing	1	An

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

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B.COM (HONOURS)

CORE VII – MANAGEMENT ACCOUNTING

COURSE CODE:17UCOM301	YEAR/SEMESTER: I /II	MAXIMUM MARKS : 100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

GENERAL OBJECTIVE

This course enables students to develop management reports and accounts that present precise and timely financial and statistical information required by managers to make day-to-day and short-term decisions. The students acquire knowledge on concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To facilitate students to apply through understanding and solving problems, the conceptual framework of Management Accounting and distinguish between different forms of accounting—Financial, Cost and Management; Formulate insights on cost control, cost reduction and consequent decision making
Co2	To enable students to demonstrate the use of budgetary control systems as tools to managerial planning and control and develop the ability to prepare various types of budget.
Co3	To enable students understand the standard costing system as a tool to managerial control and calculation of variances in respect of each element of cost and sales; Generate cost reports for managerial decision making
Co4	To facilitate the students to apply the concept of marginal cost in preparation of cost-volume-profit analysis, break-even analysis and key factor in businesses to enable decision making
Co5	To Enable students to understand the concept and acquire skills in solving problems on throughput costing, target costing and life style costing.

UNIT I

Management accounting

Meaning, Objectives & Scope and functions, Need, Importance and Limitations, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management

(5 Hrs)

UNIT II

Budget and Budgetary Control

Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures. The use of budget in planning and control, Flexible

budget, Preparation of Functional budget for operating and nonoperating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.

(15Hrs)

UNIT III

Standard Costing

Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement. Calculation and Reconciliation of Cost Variances- Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance.

(15Hrs)

UNIT IV

Marginal Costing

Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break -even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor), Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, **Short term decision making** using the above concepts (basic / fundamental level).

(15 Hrs)

UNIT V

Cost Management –Just in Time; Manufacturing Resource Planning, Activity based approaches to management and cost analysis; Techniques for profit improvement ,Cost reduction and Value Analysis; **Throughput Accounting; Target Costing; Life style costing.**

(10 Hrs)

Theory: Problem = 40:60 (PROBLEMS IN UNITS II ,III, IV)

TEXT BOOK

- S.P.Jain and K.L Narang (Reprint 2015) Cost Accounting, Kalyani Publications. New Delhi.

REFERENCE BOOKS

- T.S. Reddy &Y.Hari Prasad Reddy (2012) Cost and Management accounting, Margham Publications.
- V.K.Saxena and C.D Vashist (2014)Cost Accounting, Sultan Chand & Sons, New Delhi .
- Dr.S.N.Maheshwari ,Cost Accounting -Principles and Practice, Mahavir publications, New Delhi

E RESOURCES:

Web links:

- https://www.tutorialspoint.com/.../cost_accounting_budgeting_analysis.htm<https://www.slideshare.net/rajvardhan7/management-accounting-63668091>

- www.differencebetween.com/difference-between-costing-and-vs-budgeting
- https://www.tutorialspoint.com/.../cost_accounting_marginal_costing.htm
- <https://www.slideshare.net/ramusakha/budgeting-39223635>
- <https://businessjargons.com/marginal-costing.html>
- [www.tutors2u.com/rte/File/Accounting/Complete Theory - A Level.pdf](http://www.tutors2u.com/rte/File/Accounting/Complete%20Theory%20-%20A%20Level.pdf) · PDF file
- <https://www.slideshare.net/savitathorat549/application-of-marginal-costing>
- <https://www.slideshare.net/AshimRoy9/abc-analysis-74443022>
- <https://www.slideshare.net/AshimRoy9/just-in-time-analysis-74443102>

Youtube Links:

- <https://www.youtube.com/watch?v=vls0ze-VHVg>
- <https://www.youtube.com/watch?v=oapzDFZjfJo>
- https://www.youtube.com/watch?v=i_7dxah6h3w
- <https://www.youtube.com/watch?v=9XTrTqOBtN0>
- <https://www.youtube.com/watch?v=qISkyoiGHcI&list=TLPQMDIwOTIwMjH3EPGet-UM0A&index=2>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- <https://www.youtube.com/watch?v=1PbdaXBPpXg>
- Conduct Multiple choice question test in Unit I to test knowledge of Management Accounting Principles and Concepts
- Worksheet solving to strengthen the ability to solve problems in Budgetary control.
- Classroom discussions to make student analyse the relationship between financial , cost and management accounting.
- Conduct Unit wise test to help students recall the method in solving problems
- Assign take home problems in all Units to facilitate develop the skill in problem solving
- Classroom discussions on decision making relating to marginal costing
- Problem solving in throughput , lifestyle costing

COURSE OUTCOMES

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Examine how the management accounting function can fit within the structure of management activity.	1,5	An
CO 2	Integrate budget preparation in business decision making and develop competency in assessing the efficiency of internal processes	1,2	C
CO 3	Analyse the cost and sales variances as measurements in cost control of organizations	5	An
CO 4	Formulate Managerial decisions through application of marginal costing techniques	2	C
CO 5	Evaluate techniques of Activity based costing, throughput costing and life style costing as means to cost management and resource planning	1,5	E

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

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B.COM (HONOURS)

CORE VIII– INDUSTRIAL LAWS

COURSE CODE: 17UCOM304	YEAR/SEMESTER: I /II	MAXIMUM MARKS:100
COURSE TYPE: THEORY	CREDITS: 4	TOTALTEACHING HOURS : 60

GENERAL OBJECTIVE:

The course enables the students to understand the Industrial Laws provisions that help to put an end to unfair labour practices and provide for the rights, privileges, obligations and responsibilities of the workforce. This course facilitates understanding of the legal provisions of Industrial and Labour laws and in learning the impact of their implementation on related parties

COURSE OBJECTIVES:

Co No.	Course Objective
Co 1	To impart understanding of the basic frame work of the Constitution, important provisions stipulated therein and the general principles of interpretation using internal and external aids in interpretation of the statutes.
Co 2	To familiarize the students with the legal requirements, rights and duties of parties, and application stipulated under the various Labour Acts through case law discussions
Co 3	To thoroughly acclimatize the students with licensing, registration and fixation of legal responsibilities and statutory obligations under the various Acts
Co4	To familiarize students with the basic legal framework envisaged under the Act with regard to maintenance of registers and records.
Co5	To develop a proper perspective about the legal calculation of various benefits, resolution of disputes through negotiations and penalties for violation under the Various Acts

UNIT I

The General Clauses Act, 1897

Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous provisions.

(10 Hrs)

UNIT II

Interpretation of statutes

Introduction, Need for and Object of Interpretation, General Principles of Interpretation, Presumptions Internal and External Aids in Interpretation, Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents.

(15 Hrs)

UNIT III

Overview of the Labour Laws

The Factories Act, 1948 – Statutory Agencies and their Powers for Enforcement of the Act, Approval, Licensing and Registration of Factories, Notice and general duties by Occupier and Manufacturers, Measures to be taken by Factories for Health, Safety and Welfare of Workers, Penalties and Procedures.

Minimum Wages Act, 1948 - Fixation and revision of Minimum Rates of Wage, Advisory Board, Fixing Hours for a Normal Working Day, Time Maintenance of Registers and Records, Authority and Claims, Offences and Penalties

Payment of Wages Act, 1936 - Responsibility for payment of wages, Deductions from the wages of an employee, Maintenance of registers and records, Claims arising out of deductions from wages or delay in payment of wages and penalty for malicious or vexatious claims

(10 Hrs)

UNIT IV

Overview of the Labour Laws

Employees' Provident Funds and Miscellaneous Provisions Act, 1952 –Introduction, Application of the Act, Important Definitions, Employees Provident Fund Scheme Employees' Pension Scheme, Employees' Deposit-Linked Insurance Scheme, Protection against Attachment, Power to Exempt, management of schemes.

Payment of Bonus Act, 1965 - Definitions, Calculation of Amount Payable as Bonus, Computation of available surplus, Eligibility for Bonus and its Payment, Bonus Linked with Production or Productivity, Power of Exemption, Penalties, Offences by Companies.

Payment of Gratuity Act, 1972 –Introduction, Objectives, Applicability and Definitions, When and to whom Gratuity is Payable, Exemptions, Rights and Obligations of Employees and employers, Recovery of Gratuity, Protection of Gratuity

(10Hrs)

UNIT V

Overview of the Labour Laws

Industrial Disputes Act, 1947 Definitions, Types of Strike and Their Legality, Procedure and Powers of Authorities, Strikes and Lock-outs, Change in Conditions Of Service, Unfair Labour Practices, Penalties, Schedules, The First, Second, Third, Fourth and Fifth Schedule.

Maternity Benefit Act, 1961–Definition, Employment of work by women prohibited during certain periods, Right to payment of maternity benefits, Notice of claim for maternity benefit, Nursing breaks, Abstract of Act and rules there under to be exhibited, Registers, Penalty for contravention of Act by employer

The Child Labour (Prohibition and Regulation) Act, 1986 - Object and Scope, Definition, Prohibition of employment of children in certain occupations and processes, Regulation of Conditions of Work of Children, Maintenance of register, Display of notice containing abstract of sections 3 and 14, Penalties

(15 Hrs)

TEXT BOOK

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

REFERENCE BOOKS

- Dr.M.R.Sreenivasan (2012) Industrial Relations & Labour Legislations, Margham Publications.
- R.C.Sharma (2016) Industrial Relations and Labour Legislation, Prentice-Hall of India Pvt.Ltd.
- P R N Sinha (2017) Industrial Relations, Trade Unions and Labour Legislation, Pearson Education.

E RESOURCES:

Web links:

- [https://www.icsi.edu/media/webmodules/modelquestionpaper/MCQ%20ILGL14%20\(2\).pdf](https://www.icsi.edu/media/webmodules/modelquestionpaper/MCQ%20ILGL14%20(2).pdf)
- <https://indiankanoon.org/search/?formInput=interpretation%20case%20laws>
- https://www.rcemorissa.org/images/IL_MCQ- Sulochana Dash -MCQ.pdf
- <https://www.citehr.com/178957-how-can-i-calculate-my-bonus-amount.html>
- <https://www.youtube.com/watch?v=fAx4Gil-Y50>
- <https://imimmediation.org/resources/roleplays/>

Youtube links:

- <https://www.youtube.com/watch?v=OPs4MQOIZAQ>
- <https://www.youtube.com/watch?v=2BJNIut7s4>
- <https://acuteservices.com/7-best-workplace-safety-videos-to-inspire-safety-at-work/>

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct Role play on the negotiation activities for settlement of industrial disputes
- Encourage presentation of case lets using audio - visual aids for understanding the role of the Conciliation machinery in case of dispute settlements

- Facilitate case study discussions to appraise real life scenarios on application and / or violation of legal rules under the Factories Act, 1948
- Hold classroom discussions to demonstrate the applicability of legal provisions under the Labour laws relating to retirement benefits entitlements
- Mediate debates on rights and duties of employers and employees on payment of wages and gratuity
- Require presentation of solutions for case lets on maternity benefits and child labour through analysis of critical incidents
- Discussion on dispute settlements

COURSE OUTCOMES:

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Appraise the provisions of the General Clauses Act 1897 to its applicability and scope in speeding up the process of impeachment	1,5	An
CO 2	Examine the aids to interpret the statutes with respect to construction of deeds and documents and develop competency in attaining clarity in the meaning of the words used in the Statutes	1	An
CO 3	Analyse the key concepts of legal theory and procedures of the Labour laws, employee benefits and compensation schemes and impart knowledge on safeguarding workers from exploitation.	1,2	An
CO 4	Outline the provisions of Employee Provident Fund Act, Payment of Gratuity Act and Payment of Bonus Act that improve welfare and amenities to workers	1,5	An
CO 5	Analyse the salient features of the judiciary system with regard to industrial disputes, Child labour laws and Maternity Benefits and enable understanding of functioning of the Conciliation Machinery	1,2	An

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

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

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CORE IX- 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 AND MANAGEMENT)

SUBJECT CODE: 14UMAN303	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

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

UNIT I

Introduction

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

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

(12 Hrs)

UNIT II

Planning & Decision Making

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, features of a good plan, Methods and Types of Plans, MBO, MBE.

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, Techniques of decision making, problems in decision making.

(12 Hrs)

UNIT III

Organising

Organisation - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organisation - Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span, V.A.Graicuna's theory of Span of management- Authority and responsibility, power, accountability – Delegation, Meaning,

Definition, Process, benefits, problems, Types - Decentralisation, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralisation, Centralization vs. Decentralisation.

(12 Hrs)

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

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Spot One mark test on the levels and functions of management.
- Case studies on theories of management.
- **Assignment of responsibility through work experience as intern**
- Connexions on Planning and decision making
- Group discussion on forecasting techniques and its applicability

- Classroom discussion on centralisation vs decentralisation.
- Student presentation and project on Leadership styles
- Presentation on theories of motivation.
- Quiz on control and coordination.
- Group presentation on delegation and authority of responsibilities

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B.COM (HONOURS)

CORE X– ACCOUNTING FOR COMPANIES

SUBJECT CODE: 17UCOM308	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

UNIT I

Introduction

Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs. Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards)

(10 Hrs)

UNIT II

Accounting Standards

AS 3 : Cash Flow Statements, AS 4 : Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 16: Borrowing Costs, AS 17: Segment Reporting, AS 22: Accounting for tax: Concept of deferred tax asset and deferred tax liability, AS 20: Earnings per share.

(10 Hrs)

UNIT III

Company Accounts

Preparation of financial statements – Profit and Loss statement as per Schedule III Companies Act 2013, Balance Sheet, Managerial Remuneration and Cash Flow Statement as per AS 3, Profit (Loss) prior to incorporation.

(15 Hrs)

UNIT IV

Redemption of Preference shares and Debentures

Provisions of Companies Act relating to redemption of redeemable preference shares and different methods of redemption of debentures

(10 Hrs)

UNIT V

Alteration of Share Capital & Internal Reconstruction

Alteration of share capital – Internal reconstruction and reduction of capital. Conversion of fully paid shares into stock and stock into shares, Accounting for bonus issue and rights issue

(15 Hrs)

Theory : **Problem** = 20:80

TEXT BOOK

- S.P.Jain and K.L Narang (2017) Advanced Accountancy, Vol.II, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- T.S.Reddy and A.Murthy (2017) Corporate Accounting Vol. I & II ,Margham Publishers,Chennai-17
- M.C.Shukla and T.S. Grewal(2016) Advanced Accounts Vol 2,Sultan Chand & Sons. New Delhi
- R.L.Gupta&M.Radhaswamy(2017) Advanced Accountancy Vol.II , Sultan Chand & Sons. NewDelhi

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Interactive problem solving on final accounts, profits prior to incorporation, redemption of preference shares and debentures, internal reconstruction.
- Quiz on Accounting Standards and IFRS
- **In depth Discussion on Important Standards of Accounting**
- Testing on the format of Cash Flow Statements as per AS 3
- One mark test on journal entries and formulas of redemption of preference shares and debentures.
- Computing time ratio, sales ratio and basis for apportionment of expenses through problem solving from reference books.
- **Worksheet solving on the Final Accounts of Companies**

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B.COM (HONOURS)

CORE XI - TAXATION I

SUBJECT CODE: 17UCOM309	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

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

Definitions in the Income-tax Act, 1961, Basis of Charge and Rates of Tax, Residential status and scope of total income, Incomes exempt from tax(Including charitable trust)

(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

(20 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 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,44ADA and 44AE – Computation of income from business or profession

(10 Hrs)

UNIT V

Permissible deductions from gross total income 80 C- 80U (Excluding 80I,80IA, 80IB & 80IC)

(10 Hrs)

Theory: Problem - 20:80 (Problems from all units)

TEXT BOOK

- Vinod K. Singhanian, (Latest Edition) Students Guide to Income Tax , Taxmann Publications

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REFERENCE BOOK

- V.P.Gaur and D.BNarang (Latest Edition) Income Tax Law and Practice, Kalyani Publishers,(Latest edition).

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **Plan and organize solutions from business income of an assessee**
- Conduct oral and written test to help students to remember the fundamental concepts
- Assist in solving problems on computation of tax under the different heads of income.
- Problem solving through Assignments for intensive practice on computation of tax
- Hold MCQ test in unit I to help students remember the fundamental concepts.

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CORE XII - TAXATION II

SUBJECT CODE: 17UCOM310	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To enable the students to know the basic concepts of Income Tax
- To enable the students to be aware of the assessment

UNIT I

Income under capital gains

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

(20 Hrs)

UNIT II

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.

(10 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 of losses.

(10 Hrs)

UNIT IV

Assessment of Individuals - Computation of total Income

(10 Hrs)

UNIT V

Meaning of Permanent Account Number, Return of Income, TDS, Tax collection at source, Basic provisions concerning Advance Tax, Assessment procedure ,Income tax authorities

(10 Hrs)

Theory: Problem= 20:80

TEXT BOOK

- Vinod K. Singhania, (Latest Edition) Students Guide to Income Tax , Taxmann Publications

REFERENCE BOOK

- V.P.Gaur and D.B.Narang (Latest Edition) Income Tax Law and Practice, KalyaniPublishers, Latest edition.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct oral and written test to help students to remember the tax provisions in Unit I,II & III.
- Conduct MCQ tests in unit IV
- Hold discussions on computation of tax liability and its implications.
- Conduct mock E-Filing through simulation techniques
- Worksheet solving on computation of tax liability
- Classroom discussion of amended provisions on Income from other sources

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of Candidates admitted in 2017- 2018)
B.COM (HONOURS) CORE XIII - INDIRECT TAXATION

SUBJECT CODE: 17UCOM311	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To provide overview of GST and understand its impact on the Indian Economy
- To gain knowledge of various provisions GST
- To understand the statutory compliance under indirect taxes including assessment procedures and compliances

UNIT I

Concept of Indirect Taxes

Concept and features of indirect taxes, Principles of indirect taxation and overview of **GST – CGST, IGST, SGST / UGST** – Administrative setup, Concept of consumption based taxation – GSTN – Overview of the technical framework enabling GST. (Theory)

(15 Hrs)

UNIT II

Basic concepts of time and value of supply & Input tax credit – Meaning and scope – Place of supply – Time of supply – Valuation mechanism – ITC - Transition of existing credits (Theory and problems)

(10 Hrs)

UNIT III

Computation of GST liability, Registration – Compliance and Adjudication
(Theory and Problems)

(10 Hrs)

UNIT IV

Tax invoice; Credit and Debit Notes; Electronic way bills, **Returns**, Payment of tax including reverse charge. (Theory)

(10 Hrs)

UNIT V

Customs Act, 1962 – Customs Duty, Basic Concepts - Valuation Rules – Types of duties - Export & Import procedures under the new mechanism and laws – Export incentives including Duty Drawback – Admission and other aspects including Refunds, penalties – offences – Baggage Rules (Theory and **Problems**)

(15 Hrs)

TEXT BOOK

- CA. Pushpendra Sisodia (2018) Handbook on Goods & Services Tax for CA Inter IPCC, Bharat PUBLICATIONS.

REFERENCE BOOK

- CA Mohd Rafi (2021), GST Law and Practice for CA Inter students

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct MCQ tests in all units to help students to remember the fundamental concepts
- Explain the provisions relating to time, place and value of supply under the CGST Act in the classroom forum
- Illustrate with examples the concepts of Input tax credit and reverse charge mechanism
- Assist in solving problems on computation of GST liability
- Run mock simulation sessions on filing of GST Returns through the portal www.mca.gov.in and www.gst.gov.in
- Assign take home problems for intensive practice on computation of GST liability
- Encourage presentation of the GSTR form functionalities through power point and real time sample of the forms
- Entrust data collection on the functionalities of E Way bills, tax invoices by asking students to procure samples from available sources.

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

CORE XIV – CORPORATE LAW

SUBJECT CODE: 17UCOM312	THEORY	100 MARKS
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SEMESTER: III

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To develop an understanding of the provisions of Company law.

UNIT I

The Companies Act, 2013 (overview) , **Formation of Company - Incorporation - Documents to be filed with Registrar** - Certificate of Incorporation - Effects of registration - Promoter - Preliminary contracts , Board of company Law Administration-National Company Law Tribunal, Appellate Tribunal .

(15 Hrs)

UNIT II

Memorandum of Association, Articles of Association - Contents & Alteration

Prospectus -Meaning- Kinds- Registration -Contents - Mis-statement in prospectus and their consequences, Allotment of securities

(10 Hrs)

UNIT III

Share Capital – Meaning - Kinds - Public Issue- Alteration of capital - Reduction of capital , Bonus Issue, Rights Issue, Buy Back of shares, Private placements ,Employee stock option plan, Preference Shares – Meaning and Redemption

Deposits – Meaning – Acceptance of Deposits from public,

Debentures - Definition - Kinds - Guidelines for the issue of debentures , Mortgages and charges- Fixed and Floating charges - Registration of charges

(10 Hrs)

UNIT IV

Management and Administration –General provisions, Register of members and debenture holders, Foreign registers of members or debenture holders, annual returns, general provisions regarding registers and returns.

Meetings and Procedures: Introduction - Kinds of Meetings - Meetings of share holders - Statutory Meeting - Annual General Meeting - Extra-ordinary General Meeting - Class Meetings - Board Meetings .

(15 Hrs)

UNIT V

Accounts of Companies, Audit and Auditors, Declaration and payment of Dividend – Rules regarding Dividends.

(10 Hrs)

TEXT BOOK

- N.D Kapoor (2017) Company Law & Secretarial Practice, Sultan Chand & Sons

REFERENCE BOOKS

- N.D Kapoor (2016) Business law: including Company Law, Sultan Chand & Sons
- Dr. M.R Sreenivasan (2012) Company Law and Secretarial Practice , Margham Publications.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Quiz to assess knowledge on Procedure for incorporation of a company
- Classroom discussions on rules regarding payment of dividend
- Conduct Unit wise test to help students recall the provisions of Companies Act 2013
- Case study discussions for analysis and research of legal fact checks
- Conduct test to facilitate students understand the Legal provisions to alter the contents of the statutory documents of a company
- Engage students through role play on the administration setup of a company
- Create and share innovative and novel ideas through case analysis on Management and administration in a corporate setup.

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

CORE XV – ADVANCED ACCOUNTING I

SUBJECT CODE: 17UCOM316	THEORY	100 MARKS
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SEMESTER: IV

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations

UNIT I

Accounting Standards

AS 7 : Construction Contracts, AS 9 : Revenue Recognition, AS 14: Accounting for Amalgamations, AS 18 : Related Party Disclosures, AS 19: Leases, AS 24 : Discontinuing Operations, AS 26 : Intangible Assets, AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

(10 Hrs)

UNIT II

Valuation of Goodwill

Valuation of goodwill and Valuation of shares.

(10 Hrs)

UNIT III

Consolidated Financial Statements-AS 21

Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)

(15 Hrs)

UNIT IV

Insurance Companies and Mutual Funds

Accounting and Financial reporting of Insurance Companies and Mutual Funds

(15 Hrs)

UNIT V

Recent issues in Corporate Accounting

Human Resource Accounting, Social Accounting, Value Added Statement, Economic Value Added Statement, Brand Valuation and Accounting, Accounting in a Computerized Environment.

(10 Hrs)

Theory: Problem= 20:80

TEXT BOOK

- S.P.Jain and K.L Narang (2017) Advanced Accountancy, Vol.II, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- R.L.Gupta&M.Radhaswamy(2017) Advanced Accountancy Vol.II , Sultan Chand & Sons. NewDelhi,
- T.S.Reddy and A.Murthy (2017) Corporate Accounting Vol. I & II ,Margham Publishers.
- P C Tulsian(2016) Corporate Accounting, S Chand Publishing.
- M Hanif (2017) Corporate Accounting, McGraw Hill Education.
- M.C.Shukla, T.S. Grewal &S.C.Gupta(2016) Advanced Accounts Vol.II,S Chand

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Comprehend solutions on valuation of shares and Goodwill
- Interactive problem solving of consolidated financial statements and insurance accounting.
- Quiz on Accounting Standards
- Discussion on Accounting standards and disclosure requirements
- Assignment on valuation of shares
- Analysis of financial statements of holding and subsidiary companies.
- Matching activity on Schedule number and its respective title in insurance accounts.
- Group Discussion on Mutual funds and the computation of NAV
- Case study analysis on human resource and social responsibility accounting
- Problem solving on Accounting and reporting of Insurance companies

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

CORE XVI- INTRODUCTION TO AUDITING

SUBJECT CODE: 17UCOM318	THEORY	100 MARKS
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SEMESTER: IV

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements.

UNIT I

Nature, Objective and Scope of Audit

Nature, objective and scope of Audit; Relationship of auditing with other disciplines; Standard Setting Process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI; Engagement Standards: Qualities of Auditor, Elements of System of Quality Control (SQC 1 Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit SA 200. Preconditions for an audit; Audit Engagement; Leadership Responsibilities for Quality on Audits; Concept of Auditor's Independence; Threats to Independence; Acceptance and Continuance of Client Relationships and Audit Engagements SA 220.

(15 Hrs)

UNIT II

Audit Strategy, Audit Planning and Audit Programme

Audit Strategy; Audit planning (SA 300); Audit programme; **Development of Audit Plan** and Programme, Control of quality of audit work – Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality (SA 320)

(10 Hrs)

UNIT III

Audit Documentation and Audit Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation (SA 230); Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500); Written Representations as Audit Evidence; Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims (SA 501) External confirmation procedures; Negative Confirmations (SA 505); Audit evidence about opening

balances; Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions (SA 550); Auditor's obligations in different situations of subsequent events (SA 560); Responsibilities of the Auditor with regard to Going Concern Assumption; (SA 570).

(15 Hrs)

UNIT IV

Risk Assessment and Internal Control

Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment; Internal control documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment (SA 315); Materiality and audit risk (SA 320); Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over **Financial Reporting Fraud and Responsibilities of the Auditor** in this Regard

Risks of Material Misstatement Due to Fraud; Communication of Fraud (SA 240); Provisions of the Companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

(10 Hrs)

UNIT V

Audit Sampling

Meaning of Audit Sampling; Designing an audit sample; Types of sampling; Sample Size and selection of items for testing; Sample selection method (SA 530).

Analytical Procedure

Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures (SA 520).

(10 Hrs)

TEXT BOOK

- CA. Surbhi Bansal (2017) Auditing and Assurance, Bestword publications Pvt.ltd.

REFERENCE BOOKS

- CA Kamal Garg (2016) Systematic approach to Auditing and Assurance, Bharat Law House.
- CA Vikas Oswal (2017) Auditing and Assurance, Wolters Kluwer Publications.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **Construct dynamic audit plan** from the scratch based on published financial statements of organizations in various sectors
- Extensively discuss, conduct and present case studies on issues relating to auditors independence, test of control and materiality.
- Experiment on vouching procedures and report findings of vouching through vouching of real time records of small businesses
- Facilitate simulation of presentation of audit report in a shareholders meeting and encourage arguments on the appropriateness of the claims
- Encourage discussions on ethical professional behaviour of auditors in scam cases and support role play for suggesting alternative ethical behaviour
- Conduct frequent short answer tests to enable better remembrance of the various Standards of Auditing

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

CORE XVII– COMPUTER FUNDAMENTALS AND ACCOUNTING SOFTWARE

SUBJECT CODE: 15UCOM324	PRACTICAL	100 MARKS
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SEMESTER: IV

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To maintain accounts using computers and processing of accounting transactions through the use of software in order to produce accounting records and reports.

UNIT I

Word processing - Introduction – Creating a document – Editing a document – Making tables – Spell check – Mail merge – Printing a document– Using passwords – Protection of file – Converting word documents to web documents and PDF files.

MS-PowerPoint - Introduction – Starting and creating PowerPoint windows – use of wizards and templates – Editing slides – layout of slides – Creating and changing backgrounds – Deleting a slide – Slide show – Special effects – Saving a presentation – drawing objects – Clip art – scanned objects – Printing presentations.

(15 Hrs)

UNIT II

MS-Excel - Introduction – Starting and creating work books – Using sheets in a work book – Entering and editing data – Copying – Formatting data – Sorting and filtering data – Cell Referencing – Ranges – Formulae and editing formula – Functions – Creating charts –Data analysis – Printing in excel – Saving/closing a work book – Using passwords – Protection of file – Spread sheet application.

(10 Hrs)

UNIT III

Database Management system - Introduction – DDL – DML – DA – Building and customizing database.

MS-Access - Opening file in Access – Managing database from access wizard – Navigating with switchboard wizard – Creating a database – Entering data in a database – Linking a table from another table – Exporting information from a database – Saving information in a database – Building database using access.

Working with tables - Renaming tables – modifying a form – Structured Query Language (SQL) –Creating and modifying Query – Creating report with auto report – Opening a report – Page size – Margin – Report headers – **Detailed reports – Summary reports – Printing reports.**

(10 Hrs)

UNIT IV

Accounting software - Chart of accounts – General ledger master – Grouping of general ledger accounts – Sub ledger master – Types of sub ledger – Types of transactions.

(10 Hrs)

UNIT V

Installing and starting an accounting package - Setting up a new company – Setting up new accounts head – Voucher entry – Generating books of accounts – Cash book – bank book – Posting – Printing check list, reports and subsidiary ledgers – Finalization – **Financial statements** (Trial balance, P/L account, balance sheet) – Closing and reopening of books.

(15 Hrs)

REFERENCE BOOKS

- M.K.McBride (2009) Basic Computing with Windows, Elsevier
- Steven Holzner (2010) Visual Basic 6 Black Book, The Coriolis Group
- Teach Yourself Visually Microsoft Office (2007) Wiley Publishing Inc.
- Gavin Powell (2010), Beginning Database Design, Wrox Publications
- Vikas Guptha (2010), Computer and Financial Accounting with Tally 9, Comdex

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **Classroom discussions on application of accounting softwares**
- **Preparation of record books to show the outputs from application of various software packages**

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

CORE XVIII- INFORMATION TECHNOLOGY

SUBJECT CODE: 17UCOM317	THEORY	100 MARKS
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SEMESTER: IV

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To develop an understanding of Information Technology and its use by the business as facilitator and driver.

UNIT I

Automated Business Processes

Introduction to Enterprise Business Processes, Benefits, Risks and Controls, Diagrammatic representation of business processes using Flowcharts, Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc., Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000

(10 Hrs)

UNIT II

Financial and Accounting Systems

Integrated (ERP) and non-integrated systems with related risks and controls, Business process modules and their integration with Financial and Accounting systems, Reporting Systems and MIS, Data Analytics and Business Intelligence, Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language), Applicable regulatory and compliance requirements

(15 Hrs)

UNIT III

Information Systems and its Components

Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls, Mapping of Organization structure with segregation of duties in Information Systems.

(10 Hrs)

UNIT IV

E-Commerce, M-Commerce and emerging technologies

Components and Architecture of E-Commerce and M-Commerce with related risks and controls, Business process flow with its related risks and controls, Applicable regulatory and compliance requirements, Emerging technologies with its related risks and controls

(10 Hrs)

UNIT V

Core Banking Systems

Components and Architecture of CBS and related risks and controls, Core modules of banking and Business process flow and its related risks and controls. Reporting Systems and MIS, Data Analytics and Business Intelligence, Applicable regulatory and compliance requirements

(15 Hrs)

TEXT BOOKS

- Dumas, M., La Rosa, M., Mendling, J., Reijers, H.(2018) Fundamentals of Business Process Management.
- Nancy A. Bagranoff DBA, Mark G. Simkin, Carolyn A. Strand Norman.10th Edition 2009, Core Concepts of Accounting Information Systems.
- Singh, B.P. and T.N. Chhabra, “Business Organisation and Management” (4th Ed.), 2003, Dhanpat Rai & Co., Delhi.

REFERENCE BOOKS

- Manish .M. Valechha (2017) Information Technology and Strategic Management, Valechha Educational
- M. Revathy Sriram. (2013) Core Banking Solution: Evaluation of Security and Controls.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct Role play on the conceptual topics in operating systems.
- Encourage presentation of case in various cyber crimes.
- Assignments to work on XBRL
- Facilitate case study discussions to appraise real life scenarios on applications of e-commerce and electronic payment systems.
- Conduct quiz to recollect terminologies related to emerging IT.
- Mediate debates on advantages and disadvantages of Core Banking Solutions.
- Assignments on diagrammatic representation of business processes using flowcharts
- Encourage Lab Demos on Data Analytics and Business Intelligence

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

CORE XIX - STRATEGIC FINANCIAL MANAGEMENT

SUBJECT CODE: 17UCOM319	THEORY	100 MARKS
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SEMESTER: IV

CREDITS: 4

TEACHING HOURS: 60

COURSE OBJECTIVES:

- To develop ability to analyze and interpret various tools of financial analysis and planning
- To gain knowledge of management and financing of working capital
- To understand concepts relating to financing and investment decisions

UNIT I

Introduction to Financial Management Function

Objective and scope of financial management, Role and purpose, Financial management environment, Functions of finance executives in an organization, Financial distress and insolvency.

Financial Analysis through Ratios

Users of the financial analysis, Sources of financial data for analysis, Calculation and Interpretation of ratios

(10 Hrs)

UNIT II

Sources of Finance

Different Sources of Finance, Characteristics of different types of long term debt and equity finance, Method of raising long term finance, Different Sources of short term Finance, Internal fund as a source of finance, International sources of finance, Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.

Lease Financing

Concept and Classification, Significance and Limitations of Lease Financing, Financial Evaluation of Leasing Decision

Cost of Capital

Significance of cost of capital, Factors of cost of capital, Measurement of costs of individual components of capital, Weighted average cost of capital (WACC), Marginal cost of capital, Effective Interest rate

(15 Hrs)

UNIT III

Capital Structure Decisions

Significance of capital structure, Determinants of capital structure, Capital structure planning and designing, Designing of optimum capital structure, Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure. EBIT- EPS Analysis, Breakeven- EBIT Analysis, Under/ Over Capitalisation.

Leverages

Types of Leverages- Operating, Financial and Combined, Analysis of leverages

(10 Hrs)

UNIT IV

Capital Investment Decisions

Objective of capital investment decisions, Methods of Investment appraisal

Adjustment of Risk and Uncertainty in Capital Budgeting Decision

Probability Analysis, Certainty Equivalent Method, Risk Adjusted Discount Rate, Monte Carlo Simulation, Decision Tree Analysis, Scenario Analysis, Sensitivity Analysis

(10 Hrs)

UNIT V

Dividend Decisions

Basics of Dividends, Forms of dividend, Determinants of dividend, Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.

Management of Working Capital

The **management of working capital**, working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles, Assessment of working capital requirement, Management of Accounts Receivables (Debtors), Factoring and Forfeiting, Management of Accounts Payables (Creditors), Management of Inventory, **Management of Cash**, Treasury management, Banking norms of working capital finance

(15 Hrs)

Theory: Problem = 20:80 (Problems in all Units)

TEXT BOOK

- Dr.A.Murthy (2017) Financial Management, Margham Publications

REFERENCE BOOKS

- I.M.Pandey (2016) Financial Management, Vikas Publishing House.
- Dr.P.C.Tulsian (2016) Financial Management, S Chand & Company.
- Prasanna Chandra (2017) Financial Management: Theory and practice, McGraw Hill Education.
- Dr.S.N.Maheshwari (2014) Financial Management Principles and practice, Sultan Chand & Sons.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Conduct Multiple choice test in Unit I to test knowledge of important terms in financial management
- Classroom discussion on capital structure theories
- Brainstorming sessions to analyse the various types of leverages, EBIT and EPS
- Cooperative Learning to understand various methods in capital budgeting
- Worksheet solving to determine the working capital requirement
- Role play to develop skills relating to investment and cash management in a business
- **Critical thinking through assignments on ratio Analysis**
- Class test to apply the principles of cash and receivables management
- **Problem solving on working capital requirements of business entities**

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

CORE XX- OPERATIONS RESEARCH WITH SOFTWARE APPLICATION
COMMON TO B.Com (Accounting & Finance) & B.Com (HONOURS)

SUBJECT CODE: 14UMAT328	THEORY	80 MARKS
SUBJECT CODE: 14UMAT328P	PRACTICAL	20 MARKS

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: IV

Theory: 40 Hours

Practical: 20 Hours

COURSE OBJECTIVES:

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

UNIT I

Linear Programming

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

(8 Hrs)

UNIT II

Transportation Model

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

Assignment Problem

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

(8 Hrs)

UNIT III

Network Analysis

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

(8 Hrs)

UNIT IV

Game Theory

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

(8 Hrs)

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.**

(8 Hrs)

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, New Delhi.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **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 Methods to optimize the output.
- Students obtain the optimal assignment by applying software tools thus integrating problem solving with technical skills.

OPERATIONS RESEARCH WITH SOFTWARE APPLICATION-PRACTICAL

1. LINEAR PROGRAMMING PROBLEM

Graphical method, Simplex method, Big M method

2. TRANSPORTATION PROBLEM

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

3. ASSIGNMENT PROBLEM

Maximization and Minimization Problems, Unbalanced problem, Restricted assignment problem, Travelling salesman problem.

4. NETWORK ANALYSIS

CPM and PERT

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

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

CORE XXI – ADVANCED ACCOUNTING II

SUBJECT CODE: 15UCOM327	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

- To have an understanding of the conceptual framework for the preparation and presentation of financial statements
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations

UNIT I

Company Accounts

Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures, Redemption of debentures
(15 Hrs)

UNIT II

Business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter-company holding) (Advanced Problems)
(15 Hrs)

UNIT III

Liquidation – Statement of affairs and deficiency accounts – Liquidator’s final statement of account of the winding up
(10 Hrs)

UNIT IV

Final Accounts of Banking companies including Balance sheet
(10 Hrs)

UNIT V

Final Accounts of Insurance companies including Balance sheet and Final Accounts of Electricity Companies.
(10 Hrs)

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

TEXT BOOKS

- S.P.Jain and K.L Narang.. Advanced Accountancy, Kalyani Publishers, New Delhi, 10th Edition. 2011
- T.S.Reddy and A.Murthy Corporate Accounting Margam Publishers. Chennai-17, 2nd Edition 2011

REFERENCE BOOKS

- M.C.Shukla and T.Sgrewal. Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13th Edition
- R.L.Gupta & M.Radhaswamy.Corporate Accounting. Sultan Chand & Sons.NewDelhi,. 15th Edition 2004
- M.Rishikesh Chakraborti. Advanced Accountancy Oxford University Press. New delhi, 25th Edition

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Show and tell the methods in calculation of purchase consideration on amalgamation of companies
- Demonstrate the workings to draw up the liquidators final statement of accounts and the statement of deficiency in the event of liquidation of corporate entities
- Hold classroom discussions on methods of valuation of employee stock options, derivatives and calculation of underwriting commission
- Classroom discussions on drafting solutions to problems on consolidating the Final Accounts statements of a Banking Company as per the stipulated schedules
- Offer guidance on computation of clear profits, disposable surplus and in the preparation of Revenue account, Net Revenue account and Balance sheet of Electricity Companies following the Double Accounting system
- Conduct written tests in all Units to help students recall the method in solving problems
- Assign take - home problems to develop problem solving. skills

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

CORE XXII- 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 AND MANAGEMENT)

SUBJECT CODE: 14UMAN303	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

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

UNIT I

Introduction

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

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

(12 Hrs)

UNIT II

Planning & Decision Making

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, features of a good plan, Methods and Types of Plans, MBO, MBE.

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, Techniques of decision making, problems in decision making.

(12 Hrs)

UNIT III

Organising

Organisation - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organisation - Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span, V.A.Graicuna's theory of Span of

management- Authority and responsibility, power, accountability – Delegation, Meaning, Definition, Process, benefits, problems, Types - Decentralisation, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralisation, Centralization vs. Decentralisation.

(12 Hrs)

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

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Spot one mark test on the levels and functions of management.
- Case studies on theories of management.
- Assignment of responsibility through work experience as intern
- Connexions on Planning and decision making

- Group discussion on forecasting techniques and its applicability
- Classroom discussion on centralisation vs decentralization.
- Student presentation on decision making techniques.
- Presentation on theories of motivation.
- Quiz on control and coordination.
- Group presentation on delegation and authority of responsibilities

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

XXIII- BUSINESS POLICY AND STRATEGIC MANAGEMENT

SUBJECT CODE: 15UMAN312	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

- To develop an understanding of the general and competitive business environment
- To develop an understanding of strategic management concepts and techniques

UNIT I

Business Environment -General environment - demographic, socio-cultural, macro-economic, legal/political, technological, and global; competitive environment.

(10 Hrs)

UNIT II

Business Policy and Strategic Management -Meaning and nature; strategic management imperative; vision, mission and objectives; strategic levels in organisations.

Strategic Analyses , Situational Analysis – **SWOT analysis**, TOWS Matrix, Portfolio Analysis - BCG ,GE and ADL Matrix.

(15 Hrs)

UNIT III

Strategic Planning -Meaning, stages, alternatives, **strategy formulation**. Formulation of Functional Strategy Marketing strategy, financial strategy, production strategy, logistics strategy, human resource strategy.

(15 Hrs)

UNIT IV

Strategy Implementation and Control -Organisational structures; establishing strategic business units; establishing profit centers by business, product or service, market segment or customer; leadership and behavioural challenges.

(10 Hrs)

UNIT V

Reaching Strategic Edge -Business process re-engineering, benchmarking, **total quality management**, six sigma, contemporary strategic issues.

(10 Hrs)

TEXT BOOK

- L.M.Prasad, Business Policy:Strategic Management, Sultan Chand and Sons 4th Edition 2007

REFERENCE BOOKS

- Strategic Management Book author: John Pearce and Richard Robinson, Edition: 13th : McGraw-Hill/Irwin, 2012 ISBN: 0078029295
- Strategic Management: A Competitive Advantage Approach, Concepts and Cases, Fred R. David Edition: 14th : Prentice Hall, 2012 ISBN: 0132666219

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- **Make sound decisions using SWOT Analysis on total quality management**
- **Classroom discussions on drafting a strategy for an startup**
- Case study discussions on application of financial strategies
- Brainstorming sessions on validity of policies and their ethical applicability
- Concept mapping through worksheets

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

CORE XXIV - FINANCIAL REPORTING

COMMON TO B.Com (Accounting & Finance) & B.Com (HONOURS)

SUBJECT CODE: 16UCOM301	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

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

UNIT - I

Introduction to Indian Accounting Standards

Process of formulation of Accounting Standards including Ind As and IFRS, Objectives, benefits & limitations, standard setting process, applicability-An overview of NFRA

(5Hrs)

UNIT - II

Accounting standards 1-15

Accounting standards 1-15 - Concept, disclosure requirements and interpretation, significant differences and similarities between Indian Accounting Standards and IAS/IFRS

(16 Hrs)

UNIT - III

Accounting standards 16-29

Accounting standards 16-29 - Concept, Disclosure requirements and interpretation, significant differences and similarities between Indian Accounting Standards and IAS/IFRS

(20 Hrs)

UNIT - IV

Financial Reporting for Financial Institutions

Financial reporting for financial institutions- Merchant bankers, Stock & commodity market intermediaries, Accounting for financial instruments

(12 Hrs)

UNIT - V

Developments in Financial Reporting

Developments in financial reporting-Value Added Statement, Economic Value Added, Market Value Added, share based payment.

(7 Hrs)

TEXT & REFERENCES BOOKS

- [Saini Al](#), International Financial Reporting Standards 2008, (IFRS) US GAAP UK GAAP & INDIAN GAAP , Snow White Publications Pvt Ltd.
- Gupta ND & Naveen Gupta, 2005, Indian Accounting Standards: IFRS Us GAAP Comparison, Butterworths India,
- Barry Elliot & Jamie Elliott, (2007), Financial Accounting and Reporting, 12th Edition.
- David Alexander and Ann Britton-INL, Financial reporting, Thompson publications.
- Das Guptha, Financial Reporting, Sultan Chand Publications.
- ACCA- British Council, Financial Reportng, Foulks Lynch publications.
- Financial Reporting-Study Material-Board of Studies-The Institute of Chartered Accountants of India.
- Tulsian (2014), Financial Reporting, S.Chand
- 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:

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

(These activities are only indicative, the Faculty member can innovate)

- Classroom discussions on the importance of compliance to standards
- Peer review of assignments, drafts and essays on the reporting framework
- Conduct group discussions on the way to measure the financial health of a company
- Conduct quiz on the basic reporting standards
- **Case studies and problem solving for application in accounting standards**

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

**CORE XXV – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS
MANAGEMENT**

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

SUBJECT CODE: 15UMAN306	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

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

UNIT I

Concept of Entrepreneurship

Entrepreneurship – Meaning, Types, Qualities of an Entrepreneur, Classification of entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur-Economic development and entrepreneurial growth

(10 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

(15 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

(10 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

(10 hrs)

TEXT BOOK:

- Jayashree Suresh. ,(Reprint 2016) Entrepreneurial Development, Margham Publications. Chennai-17, Fifth Edition (2011)

REFERENCE BOOKS:

- Charantimath Poornima,(Reprint 2012.),Entrepreneurship development-Small Business Enterprises Pearson Education, Seventh Edition
- Raj Shankar, (Reprint 2012), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
- Vasant Desai, (Reprint 2015).Dynamics of Entrepreneurial Development & Management Ninth Edition. Himalaya Publishing House. Mumbai
- E. Gordon & K. Natrajan(Reprint 2015) 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

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Developing a story to elucidate the characteristics of an entrepreneur
- Interactive discussions on life's of successful entrepreneurs.
- Interviewing woman entrepreneur and presenting the summary of the excerpts.
- Propose a economically feasible and sustainable Business plan and run a business on campus.
- Case study analysis on family owned business with examples
- Students to examine the procedures for starting a business unit based on real time entrepreneurial ventures.
- Group discussions on Preparation of sample project report
- Promoting collaborative learning through game based class activities on functions of an entrepreneur.

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

CORE XXVI –ORGANISATIONAL BEHAVIOUR

COMMON TO B.B.A & B.Com (HONOURS)

SUBJECT CODE: 15UMAN305	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: V

COURSE OBJECTIVES:

- To gain an understanding of human behavior in the workplace from an individual, group, and organizational perspective.
- To have a knowledge of frameworks and tools to effectively analyze and approach various organizational situations
- To understand the importance change and development in organisation

UNIT I

Introduction

Organisational Behaviour – Meaning, Definition, features, nature, scope, need and importance
- Key elements of OB - contributing disciplines in OB - OB process - Organisational behaviour Models - Evolution of OB

Individual behaviour - Nature of Man, Individual differences, Models of Man

(8 hrs)

UNIT II

Individual Perspective

Personality – Meaning, Definition - Personality traits - Determinants of personality -types of personality - Theories of personality – **Perception** – meaning & process, factors affecting perception- **Learning** – meaning, factors, principles, Theories of Learning
Attitudes & Values-Emotions & Moods, Emotional Intelligence-Job satisfaction – Transaction Analysis – Organizational Citizenship Behaviour.

(12 hrs)

UNIT III

Group Behaviour & Conflicts

Foundation of Group behaviour- Meaning of group - Characteristics of groups - Reasons for formation of groups -Types of groups, Group vs. Teams, Different stages of group formation - group decision making- Individual vs. Group decision making – Quality Circles

Group conflict-causes, types of conflict, resolution of conflict, negotiations, Strategies & Process –Group norms & cohesiveness

Stress management – meaning of stress, Causes & consequences of stress, stress Management
(16hrs)

UNIT IV

Motivation and Leadership

Motivation - Meaning and definition, types of motivation-Theories of motivation, process & content theories, including ERG theory, Mc Clelland's need theory, Maslow's need Hierarchy- Mc Gregor's X and Y theory, Herzberg's theory, The Porter & Lawler Model.

Leadership-meaning and definition, leader vs. manager - Qualities and functions of a leader - leadership theories - styles of leadership - leadership skills - Transformational Leadership, Rainbow Leadership -**Power and Politics.**

(12 hrs)

UNIT V

Organisational Dynamics

Organisational culture- Definition, creating organizational culture, dimensions & determinants of culture- **Organizational climate** –Meaning, definitions, types & functions, creating organizational climate, Difference between culture and climate -**Organizational change** – meaning & types - Resistance to change, overcoming resistance, Planning & Implementing Change-**Organisational Development** – Meaning, characteristics, models & interventions.

Organizational effectiveness – Quality of work life

(12 hrs)

TEXT BOOK:

- Dr. Khanka S. S., (Reprint 2016), Organizational Behaviour (Text & Cases), S.Chand, Revised Edition 2009

REFERENCE BOOKS:

- Jayasankar J., (Reprint 2016), Organizational Behaviour (organizational Psychology), Margham Publications, First Edition 2005
- Subba Rao P., (Reprint 2015), Organisational Behaviour (Text, Cases & Games), Himalaya Publishing House, Second Edition 2014
- Robins Stephen P., Judge Timothy A. & Vohra Neharika, (Reprint 2011), Organizational Behaviour, Pearson, Fourteenth Edition

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Situational Analysis on Group conflict
- Group discussion on reasons for individual differences and models of man
- **Quiz on Organizational Dynamics**
- Class Presentation on theories of human behaviour
- Generate ideas on solving Group conflicts based on real life corporate conflict scenarios
- Case study on theories of motivation.
- Role play on various attributes of a leader.

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

CORE-XXVII MARKETING MANAGEMENT

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

SUBJECT CODE: 15UMAN303	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

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

UNIT I

Marketing & It's Applications

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

(12 Hrs)

UNIT II

Consumer Behaviour and Market Segmentation

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

(12 Hrs)

UNIT III

Marketing Mix I

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

(15Hrs)

UNIT IV

Marketing Mix II

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

(12 Hrs)

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**

(9 Hrs)

TEXT BOOK

- 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.

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Group Project on Marketing Mix of selected products /Brands.
- **Class presentation on Promotional strategies adopted in consumer markets**
- Classroom Discussion on the role of marketing in economic development.
- Interactive sessions on the various types of market segmentation.
- Conduct of Short answer test on Marketing mix.
- Power point presentation in classroom forum relating on recent innovations in marketing

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

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

SUBJECT CODE: 15UCOM334	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

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

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

(These activities are only indicative, the Faculty member can innovate)

- Classroom discussions on types of traditional assets.
- Group presentation on Financial markets
- Collect data on stock market trends from Newspapers, Magazines, Finance journals and create a information dash board.
- Design an analysis report on Government Securities based on its risk return features.
- Student presentation on technical analysis of shares supported by mock trading
- Assign problems on various Dividend models.
- Case study analysis on insider trading.

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

CORE XXIX -ADVANCED MANAGEMENT ACCOUNTING

SUBJECT CODE: 15UCOM330	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

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

Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

Cost Management – Developments in business environment; Just in Time; Manufacturing Resource Planning, Activity based approaches to management and cost analysis; Techniques for profit improvement Cost reduction and Value Analysis; Throughput Accounting; Target Costing; Life style costing.

(10 Hrs)

UNIT II

Ratio Analysis-Classification of ratios – Liquidity, Profitability and Turnover ratios-Dupont chart, Fund Flow statement and Cash Flow statement (AS3)

(10 Hrs)

UNIT III

Cost - Volume - Profit Analysis–Relevant cost, Product sales pricing and mix; Limiting Factors; Multiple Scarce Resource problems; **Alternative decisions such as buy – make, selection of products-Lease and Buyout Decisions.**

(10 Hrs)

UNIT IV

Budget and Budgetary Control – The budget manual; Preparation and Monitoring Procedures; Budget Variances; Flexible Budgets; Preparation of Functional Budgets for operating and Non – operating functions, Cash Budgets; Capital Expenditure Budgets; Master Budget; Principle budget factors.

(15 Hrs)

UNIT V

Standard Costing and Variance Analysis - Types of Standards and sources of standard cost information; evolution of standards; continuous improvement, keeping standards meaningful and relevant; Variance analysis; disposal of variances; Investigation and interpretation of variances and their inter relationship; Behavioral Considerations.

(15 Hrs)

PROBLEM: THEORY RATIO= 80:20

TEXT BOOK

- Jain S.P. & Narang K.L. (2015) Cost and Management Accounting, kalyani publications 15th Edition

REFERENCE BOOKS

- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14th Edition, Reprint 2013
- Reddy,T.S. & Hari Prasad Reddy (2014), Management accounting, , Margham Publications. Chennai-17,5th Revised Edition2014, Reprint 2015

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Solve problems on budgets and budgetary control
- Discuss critical management decision making aspects in classroom forum
- Conduct short test for solving problems on marginal costing
- Assign take home problems in worksheets in ratio analysis

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

CORE XXX -INSURANCE & RISK MANAGEMENT

SUBJECT CODE: 15UCOM332	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS:60

SEMESTER: VI

COURSE OBJECTIVES:

- To gain knowledge of the legal impact of various insurances on the individuals
- To understand the risk preferences of the investors and study the models
- To understand the role of insurance on risk management

UNIT - I

Introduction and Scope of Insurance- Historical perspective, Conceptual Framework, Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Role of Insurance in Economic Development & Insurers' Obligation towards Rural and Social Sectors. - Principles of Life Insurance and Governance of Insurance Business.
(10 Hrs)

UNIT - II

Financial Aspects of Insurance Management- Role of Financial Institutions, Insurance Companies, Financial Market, Structure and functions, Mutual Funds, Housing Finance. Important Life Insurance Products and General Insurance Products-Determination of Premiums and Bonuses - Various Distribution Channels
(15 Hrs)

Unit - III

Risk Management and Underwriting-Role of Actuaries- Product framing, Underwriting guidelines, Re-insurance -Preparation of Insurance Documents -Policy Conditions
(10 Hrs)

UNIT - IV

Settlement of Claims - Insurance Laws and Regulations with respect to following Acts. Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999, Consumer Protection Act 1986, Ombudsman Scheme, Income Tax Act, Wealth Tax Act 1957, Married Women's Property Act 1874.
(15 Hrs)

UNIT V

Code of Conduct in Advertisement, Financial Planning and Taxation, Bank Deposit Schemes, Unit Trust and Mutual Funds, Shares, Tax Benefits under Life Insurance Policies
(10 Hrs)

TEXT BOOK

- Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)

REFERENCE BOOKS

- Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi)
- Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York)

Activity Planner:

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

(These activities are only indicative, the Faculty member can innovate)

- Draft a risk plan inherent in various insurance products.
- Classroom discussion on Principles of risk management with examples.
- Power point presentation on functions of financial institutions.
- Role play on explanation of policy features
- Interactive discussions on the Code of Conduct in Advertising insurance products through real examples.
- Case Study on Settlement of Claims of different insurance policies.

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

CORE XXXI – INTERNATIONAL TRADE

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

SUBJECT CODE: 15UCOM333	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To introduce the students to basics of international trade
- To understand the role of various institutions in facilitating international trade
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Unit I – Introduction

Meaning, nature, features and importance of international trade, domestic vs. international trade, Theories of international trade – comparative cost advantage – 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)

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, International Economics, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

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

Activity planner

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

(These activities are only indicative, the Faculty member can innovate)

- Preparation of mind maps on terms of trade
- Crossword puzzle on Theories of International trade
- Preparation of New Articles on Current affairs(In Global Trade);
- **Debate on Indian FTP**
- **Quiz on Global Currency Indices and Markets**
- Presentation on Working of International institution with examples
- Article review on India's Foreign Trade
- Pictorial Puzzle on FEMA, India and WTO, India's BOP
- Word building on Key words of International trade

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B.COM HONOURS

CORE XXXII – PROJECT AND VIVA VOCE

SUBJECT CODE: 15UMIP301	PRACTICAL	100 MARKS
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CREDITS: 8

SEMESTER: VI

Course Objective:

This course aims at facilitating and developing attitude towards quality research at undergraduate level.

PROJECT REPORT AND PERIODICAL PRESENTATION	50
VIVA	50
TOTAL	100

- It can be a group project
- Maximum of 3 students in a group
- It can relate to any Branch of Commerce