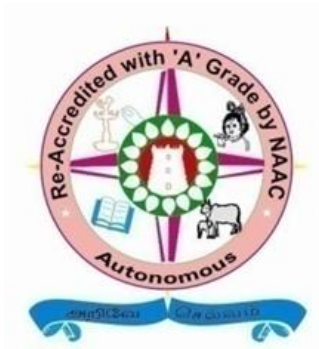


# **DEPARTMENT OF COMMERCE**

*(Centre for Higher Research)*

## **Yadava College**

*(An Autonomous Institution, Re-accredited with 'A' by NAAC)*  
**Govindarajan Campus, Thiruppalai, Madurai – 14.**



**Regulations and Syllabus under CBCS for B.Com., B.Com. (CA),  
M.Com., M.Com. (CA), M.Phil., and PGDCA**

**With effect from the Academic Year  
2018 - 2019**

**Yadava College (Autonomous)**  
(Accredited with 'A' Grade by NAAC)  
**Govindarajan Campas, Thiruppalai.**  
**Madurai – 625014**

Regulations and syllabus for the Degree of Bachelor of Commerce  
Under CBCS

(This will come into force from the academic year 2018 – 2019)

**Qualification for Admission:**

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

**Duration of the Course:**

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

**Medium of Instruction:** English

**Subjects of Study:**

- Part I** : Business Organisation.  
Business Communication.
- Part II** : English
- Part III** : Core / Allied / Elective.
- Part IV** : Environmental Studies / Value Education / Non-Major Electives /  
Skill based Elective.
- Part V** : Physical Education / NSS / NCC / Extension Activities.

**Blue Print of the Question Paper**

Section	Type of Questions (Open Choice)	No. of. Questions	No. of. Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
<b>Total Marks</b>					<b>75</b>

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
<b>Part I</b>	2 Papers	2 x 100	200	6
<b>Part II</b>	2 Papers	2 x 100	200	6
<b>Part III <u>Core</u></b>				
<b>Theory</b>	19 Papers	19 x 100	1900	75
<b>Practical</b>	1 Paper	1 x 100	100	2
<b><u>Allied</u></b>				
<b>Theory</b>	4 Papers	4 x 100	400	18
<b><u>Electives</u></b>	3 Papers	3 x 100	300	12
<b>Part IV</b>				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill Based Electives	6 Papers	6 x 100	600	12
<b>Part V</b>				
Physical education / NSS / NCC / Extension activities				1
		<b>41</b>	<b>4100</b>	<b>140</b>

**Overall Passing Minimum 40%**

**External Minimum 35%**

**Internal**

Test 20

Assignment 5

Total -----  
25

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – I						
I	Business Communication	4	3	3	25	75	100
II	English	5	3	3	25	75	100
III	Core: Financial Accounting - I	6	4	3	25	75	100
	M/S Office	4	2	3	25	75	100
	M/S Office Lab	2	2	3	40	60	100
	Allied: Economics	5	4	3	25	75	100
IV	Environmental Studies	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – II						
I	Business Organisation	5	3	3	25	75	100
II	English	5	3	3	25	75	100
III	Core: Financial Accounting - II	6	4	3	25	75	100
	Principles of Management	5	4	3	25	75	100
	Allied: Economics	5	4	3	25	75	100
IV	Value Education	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – III						
<b>III</b>	Core: Financial Accounting - III	6	4	3	25	75	100
	Business Statistics	6	4	3	25	75	100
	Fundamentals of Business Environment	4	3	3	25	75	100
	Modern Banking	5	3	3	25	75	100
	Allied: Principles of Practice of Insurance	5	5	3	25	75	100
<b>IV</b>	Non-Major Elective – TAA / TAB (Elements of Commerce – I)	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	23				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – IV						
<b>III</b>	Core: Fundamental of Entrepreneurship	4	3	3	25	75	100
	Partnership Accounts	6	4	3	25	75	100
	Business Mathematics	6	4	3	25	75	100
	Allied: Export and Import Procedure	5	5	3	25	75	100
<b>IV</b>	<b>Elective – I</b> Modern Marketing	5	4	3	25	75	100
	Non-Major Elective – TAA / TAB (Elements of Commerce – II)	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V						
<b>III</b>	Core: Income Tax – I	6	5	3	25	75	100
	Retail Marketing	6	4	3	25	75	100
	Business Law	5	4	3	25	75	100
	Costing	6	5	3	25	75	100
<b>IV</b>	<b>Elective – II</b> Company Accounts	5	4	3	25	75	100
	SEB: Soft Skills	2	2	3	25	75	100
		30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – VI						
<b>III</b>	Core: Income Tax - II	7	5	3	25	75	100
	Human Resource Management	5	4	3	25	75	100
	Industrial Law	5	4	3	25	75	100
	Management Accounting	6	5	3	25	75	100
<b>IV</b>	<b>Elective – III</b> Auditing	5	4	3	25	75	100
	SEB: General Knowledge	2	2	3	25	75	100
<b>V</b>	Physical Education / NCC / NSS Extension activities	-	1	-	-	-	-
		30	25				
	Grand Total	180	140				

### **Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>IV</b>	(A) Marketing (B) Consumer Behaviour
<b>V</b>	(A) Company Accounts (B) Company Law
<b>VI</b>	(A) Auditing (B) Principles of Co-operation

### **Non Major Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>III</b>	Elements of Commerce I
<b>IV</b>	Elements of Commerce II

### **Skill Based Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I, II, III &amp; IV</b>	Communicative English
<b>V</b>	Soft Skills
<b>VI</b>	General Knowledge

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
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**Center for Higher Research**  
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**BUSINESS COMMUNICATION**

**Semester : I**  
**Sub-Code :**

**Hours/Week : 4**  
**Credit : 3**

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**Objective:**

*To enable the students acquire the written and oral business communication skills.*

**Unit - I**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

**Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

**Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

**Text Book:**

Business Communication : N.S. Raghunathan, B. Santhanam,  
Margham Publications, Chennai - 2017

**Books for Reference:**

Essentials of Business Communication : Rajendra Pal, Sultan Chand &  
Sons, New Delhi – 2017.  
Business Communication : Ramesh, MS, & C. C Pattanshetti,  
R. Chand & Co. New Delhi – 2016.  
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing  
Company - 2016



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**FINANCIAL ACCOUNTING – I**

**Semester : I**  
**Sub-Code :**

**Hours/Week : 6**  
**Credit : 4**

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**Objective:**

*To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.*

**Unit – I**

Introduction to Accounting: Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

**Unit – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

**Unit – III**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

**Unit – IV**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

**Unit – V**

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

**Text Book:**

Advanced Accountancy

: T.S. Reddy, A. Murthy, Margham Publications  
Chennai - 2018.

**Books for Reference:**

- Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.
- Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.
- Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, S. Chand  
Publication, 2017.

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**MS – OFFICE**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 4**  
**Credit : 2**

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**Objective:**

*To provide a thorough knowledge of the fundamentals of the computer software and familiarize the students with the MS documents.*

**Unit – I**

Introduction: Working with Windows – Components – MS – Office Applications – Advantage of MS Office.

**Unit II**

Microsoft Word: Working with word Documents – Moving, Correcting and Inserting Text – Printing a document – Editing Word documents – Selecting, Moving , Copying text – Using Undo and Redo Features – spell checking – formatting text – inserting page numbers – Header and footer – using tables and graphics.

**Unit – III**

Microsoft Excel: Building a Spread Sheet – Selecting Worksheet items – using Auto fill – adding and removing rows and columns – Undoing and Redoing – copy and moving information – creating and copying formula – naming ranges using functions.

**Unit – IV**

Improving the appearance of a worksheet: using fonts and their Attributes – changing columns width – formatting text and numbers using auto format – spell checking – creating, enhancing and printing a chart – using Excel with other programmes.

**Unit – V**

Power point 2000: creating a new presentation – opening a presentation creating a new slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

**Text Book:**

MS. Office : Vijayalakshmi Sundaram, Sri Meenakshi Publications, Karaikudi, 2016.

**Books for Reference:**

MS – Office 2000 : Sanjay Saxena  
Computer Practice : V. Rameshbabu, R. Samyuktha  
Fundamentals of Computer : V. Rajaraman, Prentice Hall, (I) New Delhi -2017

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**MS – OFFICE - LAB**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. Write a letter to the principal of your college requesting for a conduct certificate by creating word document.
2. Insert any picture from the clip art on a text box and change the text box line by using line style.
3. Write a ms –word program on mail merge concept.
4. Write a ms-excel program on Stock Analysis.
5. Write a ms-excel program on budget calculation.
6. Write a ms-excel program on P&L Account.
7. Write a ms-office program on cricket Analysis.
8. Enter your last semester five subject and their marks and divide it by 5 for finding out of percentage and grade.
9. Prepare on Organisation chart of a limited company and present it in a slide.
10. Create a new slide for welcoming your juniors using blank presentation

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**BUSINESS ORGANISATION**

**Semester : II**  
**Sub-Code :**

**Hours / Week: 5**  
**Credit : 3**

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**Objective:**

*To enable the students to acquire basic knowledge on the fundamentals of Business Organization.*

**Unit – I**

Business – Definition – Nature – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – distinction between Business, profession and employment – Classification of Business Activities.

**Unit – II**

Forms of Business Organisation - Sole Trader – Features – Advantages – Limitations – suitability of trading concern – Partnership – definition – Features – Advantages – Disadvantages – Partnership Deed – Kinds of partners – distinction between sole trader and partnership - Limited liability Partnership.

**Unit – III**

Joint Stock Companies – Definition – Features – Advantages – Disadvantages – Kinds of Companies – Distinction between partnership firm and Joint Stock Company – Certificate of Incorporation – Certificate of Commencement of Business – Memorandum of Association – Articles of Association – Prospectus – Shares - Types of Shares.

**Unit – IV**

Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions.

**Unit – V**

Co-operative Enterprise – Origin – Features – Principles – Advantages – Disadvantages – Types of Co-operatives - Public Utilities – Definition – Duties – Problems – Ownership and management – Public Enterprise – Objectives Forms of Public enterprise – Features – Advantages – Disadvantages – Government Company – Departmental under taking – public corporations – Statutory Corporation.

**Text Book:**

Business Organisation

: C.D. Balaji, Margham Publication,  
Chennai, 2017

**Books for Reference:**

Fundamentals of Business Organisation  
& Management

: Y.K. Bhushan, S. Chand & Co.  
New Delhi - 2016

Business organisation and management

: M.C. Shukla, S.Chand& Co.,  
New Delhi - 2017

Business and Society

: P.K. Ghosh& G.K. Kapoor

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**FINANCIAL ACCOUNTING – II**

**Semester : II**  
**Sub-Code :**

**Hours/ Week: 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.*

**Unit – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Journal Entries in Consignor’s Books – Books of Consignee – Journal entries in Consignee’s.

**Unit – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method

**Unit – III**

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

**Unit – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

**Unit – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan  
Chand & Sons, New Delhi – 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,  
New Delhi – 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
Sultan Chand & Sons, New Delhi – 2017.

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**PRINCIPLES OF MANAGEMENT**

**Semester : II**  
**Sub. Code:**

**Hours/Week: 5**  
**Credit : 4**

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**Objective:**

*To enable the students to learn the Principles of management and thereby to acquire managerial skills.*

**Unit I**

**Management:** Definition – Evolution of Management thought – Is management an art or a science? - Managerial Work and Roles – Levels of Management – Functions of Management - Nature - Scope - Management Vs Administration.

**Unit II**

**Planning:** Nature-Scope – Purpose – Process of planning - Types of planning - Merits and Demerits – planning premises – MBO – decision making – steps in decision making – methods of evaluation of alternatives.

**Unit III**

**Organising:** Nature – Types – Departmentation – Span of control – Delegation of Authority – centralization – Decentralization.- Committee form of organization.

**Unit IV**

**Staffing:** Nature – Elements – importance of staffing – Techniques. **Directing:** communication - Elements of communication process - Barriers to communication – how to overcome barriers- Leadership-Meaning-Styles. Motivation – Theories.(Maslow's, Herzberg's, McGregor's ,Vroom's)

**Unit V**

**Coordination:** Nature of coordination – Problems of Coordination – Effective Coordination. **Controlling:** Process – Fixation of Standards – Measurement of performance – techniques of Control – Nature and process of control.

**Text Book:**

Principles of Management

: L.M.Prasad, Sultan Chand & Sons,  
Eductional Publishers New Delhi - 2017



**Books for Reference:**

- |                                      |   |
|--------------------------------------|---|
| Business Management                  | : Dinkarpagare- Sultan Chand& Sons, 2017. |
| The Principles of Management         | : RustomS.Davar- TataMcGraw Hill – 2017.  |
| Business Organization and Management | : Y.K.Bhushan- Sultan Chand &Sons - 2017  |
| Business Management                  | : Chatterjee, Kalyani Publishers – 2017.  |
| Principles of Management             | : Rajaram                                 |

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**FINANCIAL ACCOUNTING – III**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices of Royalty Accounts, Hire Purchase & Installment Purchase Systems, Branch & Departmental Accounting and Accounting Standards*

**Unit - I**

Royalty Accounts: Accounting Treatment – Journal entries – Minimum Rent – Short workings – Sub – lease – Meaning – Accounting treatment.

**Unit II**

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

**Unit - III**

Branch Accounts: Dependent Branches – Independent Branches – Accounting in respect of dependent branches – Debtors system – Invoice Price Method (Excluding Stock and Debtors System)

**Unit – IV**

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

Advanced Accountancy

: T.S. Reddy and A. Murthy,  
Margham Publications, Chennai 2018.

**Books for Reference:**

- |                      |   |
|----------------------|---|
| Advanced Accountancy | : R.L.Gupta and M.Radhasamy Sultan Chand<br>Publication, New Delhi, 2017      |
| Advanced Accountancy | : S.P.Jain ad K.L.NarangKalyani<br>Publication,Ludhiyana, 2018                |
| Advanced Accounts    | : M.C.Shukla, T.S.Grewal and S.C.Gupta<br>S. ChandPulication, New Delhi, 2017 |

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**BUSINESS STATISTICS**

**Semester : III**  
**Sub-Code :**

**Hours / Week: 6**  
**Credit : 4**

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**Objective:**

*To enable the students to learn the statistical tools that can be used for making business decisions.*

**Unit – I**

Introduction: Meaning and definition of Statistics – importance, functions, limitations – statistical survey and collection of data – Graphic representation. Measures of central tendency – Mean, median, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

**Unit – II**

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

**Unit – III**

Correlation analysis – Grouped and ungrouped data – Different methods of Correlation - Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Different methods of Regression - Regression in a bi-variate grouped frequency distribution.

**Unit – IV**

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

**Unit – V**

Analysis of Time Series – Meaning – Uses – Measurement of Secular Trend - Graphic Method – Semi-average Method – Moving Average Method – Method of Least Squares.

**Text Book:**

Business Statistics

: Dr.K.Alagar, Tata McGraw Hill  
Publishers, New Delhi, (2017)

**Books for Reference:**

- Business Statistics : R.S.N.Pillai and Bagavathi. (2017)  
S. Chand Publication, New Delhi.
- Statistical Methods : S.P. Gupta. (2017) Sultan Chand Publication,  
New Delhi, 2017
- Statistical Methods : M.Manoharan. (2017) Palani Paramount Publication,  
Palani.
- Business Statistics : P.R. Vittal, (2017) Margham Publication, Chennai.

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**FUNDAMENTALS OF BUSINESS ENVIRONMENT**

**Semester : III**

**Hours / Week : 4**

**Sub-Code :**

**Credit : 3**

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**Objective:**

*To make the students aware of the present environment of Business sector and to enable them to acquire the basic knowledge of the various laws affecting the business.*

**Unit – I**

Introduction to Business Environment – Component of Business environment – Business strategy and its relation to environment

**Unit – II**

Political environment – Introduction – meaning – effects of political ideologies – Dangers of frequent changing political leadership – Social and Cultural environment – meaning of culture and society, cultural environment – social environment – impact of foreign culture.

**Unit – III**

Economic environment – introduction – meaning – economic development – Five year planning in India – types of economic system – economic indicators – industrial policy.

**Unit – IV**

International environment – meaning – concept – globalization – world bank – International monetary fund (IMF) – The general agreement on tariffs and trade (GATT) – The world Trade Organization (WTO) Social Responsibilities of Business – Meaning – Concept – Various areas of Social Responsibilities – views on social responsibility – Social Audit.

**Unit – V**

Natural environment – meaning – concept – various aspects of the natural environment – impact of the natural environment in the future pollution – environment management – Benefits of Pollution prevention – Barriers to pollution prevention.

**Text Book:**

Business Environment

: Namita Gopal, Tata McGraw Hill Company,  
New Delhi – 2017

**Books for Reference:**

Business Environment

: S. Sankaran, Margham Publication,  
Chennai – 2017.

Business Environment

: Dr. K. Chidabaram and Dr. V. Alagappan,  
Vikas Publishing House, 2017

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**MODERN BANKING**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 5**  
**Credit : 3**

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**Objective:**

*To enable the students to learn the theory, law and practice of banking.*

**Unit – I**

**Banker and Customer:** Origin of Banking – Meaning and definition of Banker – Meaning and definition of customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honour Cheques – Obligation to maintain secrecy of customer's accounts – Banker's lien .

**Unit – II**

**Deposits:** Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

**Unit – III**

**Loans and Advances:** General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cautions of goods Banking Security. Various Types of Securities – General Principles of sound lending against securities – Immovable Property – movable properties – Stock Exchange Securities – Advances against Goods and Documents to title – Life Insurance Policies – Book Debts – Supply Bills – Discounting Bills.

**Unit – IV**

**Electronic banking** E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints in E-banking – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.



## **Unit – V**

**Electronic Fund Transfer:** National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Interbank Mobile Payment Service (IMPS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account .

### **Text Book:**

Banking Theory, Law and Practice : E. Gordon and Dr. K. Natarajan,  
Himalaya Publishing House, New Delhi  
2018

### **Books for Reference:**

Banking : A.V. Ranganadhachary& D.S. Rao

Banking Law & Practice : K.P.M. Sundaram& P.N.Varshney Sultan  
Chand Publication, New Delhi, 2017.

Banking Theory and Practices : V. Shekar, Vikas Publication House,  
New Delhi 2017.

Modern Banking Theory : R.R. Paul

Modern Banking and International Trade : M.L. Thingam

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**PRINCIPLES AND PRACTICE OF INSURANCE**

<b>Semester</b>	<b>: III</b>	<b>Hours/ Week</b>	<b>: 5</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 5</b>

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**Objective:**

*To familiarize the students with the basic principles and practice of insurance.*

**Unit – I**

Insurance: Introduction-Meaning-Definition-Features-Functions-types-Evolution-Principles-Importance-Terms used in Insurance-Evolution of Insurance Organization-Insurance Organizations in India-Profile of Insurance Companies in India-

**Unit – II**

Life Insurance: Meaning –Definition –Features- Advantages-Life Insurance Vs Non-Life Insurance- Procedure – Principles of Life Insurance-Procedure-Selection of Risk or Underwriting of Risk- Factors to be considered for selection of Risk- Methods of Treating sub-Standard Risks-Premium and its computation-Types of Premium- Factors Affecting Premium Determination- Methods of Premium Calculation- Settlement of Claims.

**Unit – III**

Fire Insurance: Meaning of fire – Meaning of Fire Insurance – Definition of Fire Insurance – Features – Scope – Hazards in Fire Insurance – Procedure for taking a Fire Insurance Policy – Kinds of Fire Policies or Products –Fire Policy Conditions – Rate Fixation – Methods of Rate Fixation – Tariff Rates – Procedure for Settlement of Fire Claims.

**Unit – IV**

Marine Insurance: Meaning – Definition – Kinds of Marine Insurance Policies – Fundamental Principles of Marine Insurance – Marine Policy conditions or Clauses in a Marine Policy – Marine Losses – Marine Perils –Settlement of Claims in Marine Insurance – Document for General Average Claims.

**Unit – V**

Other Insurance: Motor Insurance – Personal Accident Insurance – Mediclaim Insurance Policy – Shopkeeper’s Insurance – Fidelity Guarantee Insurance.

**Text Book:**

Elements of Insurance : Dr. A. Murthy, Marghm Publications, Chennai - 2017

**Books for Reference:**

Insurance Principles and Practice : M.N. Mishra, Dr.S.B. Mishra,  
S.Chand& Co. PVT. Ltd., - 2017.  
Insurance Law in India : VenugopalRao.  
Marine Insurance : Smith  
Fire Insurance : Godwin

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**ELEMENTS OF COMMERCE – I**  
**(NME)**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**UNIT – I**

Introduction-Meaning of barter system- Definition of commerce business- Industry-Trade-Hindrances of trade-branches of commerce -Home trade-wholesale and retail trade-middle men types of small retail organization-street stalls-second hand goods dealers-specialty shops – Types of Large Scale Retail Organization – Departmental Stores – Multiple Shops – Consumer Co-operative Stores – Mail Order Business – Hire Purchase and Installment system – Recent Development – Web Marketing – E-Commerce – Tele Shopping.

**UNIT – II**

International trade-meaning-need-merits and demerits-differences between home trade and foreign trade-types of foreign trade-import-export-Entrepot-import trade-export trade-globalization -multinational company-WTO.

**UNIT – III**

Meaning of transport-importance of transport-function of transport-types of transport-land-water-air-merits-demerits-private and public carrier-containerization-documents used in transport-bill of lading-charter party-way bill-railway receipt-air way bill.

**UNIT – IV**

Need of warehousing-meaning of warehouse and warehousing-functions of warehousing-kinds of warehousing-private-public-co-operative bonded-advantages-warehousing documents-warehouse warrant-Dock Warrant-dock receipt-delivery order-warehouse keepers receipt-warehousing in India and Tamil Nadu.

**UNIT – V**

Need for banking-meaning of bank-kinds of banks-commercial banks-central bank-function of commercial banks-co-operative banks-indigenous bankers-Reserve Bank of India-functions-internet banking and EFT(electronic funds transfer)-cheque- RTGS (Real Time Gross Settlement) Definition-features-MICR cheques-crossing-kinds-endorsement-meaning-kinds of endorsement-dishonour of cheque-reasons-ATM card-credit card.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

Fundamentals of Business

Organisation and Management

: Y.K. Bhushan, S. Chand Publication, New  
Delhi, 2017

International Business

: Francis Cherunilam Wheeler Publishing,  
New Delhi, 2017.

Essentials of Commerce

: Dr. O.R. Krishnaswamy

Marketing

: N. Rajan Nair, Sultan Chand & Sons  
Publication, New Delhi, 2016

Indian Financial System and

Commercial Banking

: P. N. Varshney

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**FUNDAMENTALS OF ENTREPRENEURSHIP**

**Semester : IV**

**Hours / Week : 4**

**Sub-Code :**

**Credit : 3**

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**Objective:**

*To make the students aware of the present environment of business sector and to enable the basic knowledge of entrepreneurial development.*

**Unit – I**

Entrepreneur – Entrepreneurship – importance of an Entrepreneur and his role of economic development – Functions of an entrepreneur – Types of entrepreneur – Entrepreneur Vs. Manager – Intrepreneurship – Factors affecting Entrepreneurial growth.

**Unit – II**

Starting a new venture – Search for a business idea – Sources of business ideas – idea processing and selection – Project identification, Project formation – Stages of Project formation.

**Unit – III**

Institutional finance to Entrepreneurs IFCI, ICICI, IDBI, IRBI, SIDBI – Exim Bank – UTI – LIC – SFC – SIDC – TIIC – Commercial Banks.

**Unit – IV**

Marketing assistance and incentives and subsidies: Marketing Services by SIDO – Marketing development assistance – incentives and subsidies – need for incentives – Schemes of incentives – incentives of small scale industries – State subsidies – central incentives – Export incentives.

**Unit – V**

SSI – Definition – Steps for starting a SSI – Procedure for Registration of SSI Units Women Entrepreneur – Concept – Profile – Qualities – psycho – Social barriers – Growth and development of women Entrepreneurship – Problems of WomenEntrepreneurs – Women Entrepreneurship in India.

**Text Book:**

Entrepreneurial Development

: L. Rengarajan, Sri RengaPublications – 2016.

**Books for Reference:**

- Entrepreneurship : J. Shanmuganathan.  
Entrepreneurship & Development : E. Gordon & K. Natarajan, Himalayas Publication,  
New Delhi, 2017.  
Entrepreneurial Development : Jose Paul, N. Ajith Kumar, Paul T. Mampilly.

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**PARTNERSHIP ACCOUNTS**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.*

**Unit – I**

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – interest on Drawings – Partners’ Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

**Unit – II**

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – Capital accounts.

**Unit – III**

Retirement of a Partner – Gaining Ratio – Treatment of Goodwill – Retirement Cum Admission – Revaluation of Assets and Liabilities - Memorandum Revaluation A/c – Death of a Partner – Joint life policy – Capital accounts.

**Unit – IV**

Dissolution of Firm - Meaning – Modes – Application of the decision in Garner Vs. Murray Rule – Realisation Account - Insolvency of a partner – Insolvency of all the Partners.

**Unit – V**

Piece-meal Distribution – Meaning - Proportionate Capital Method – Maximum Loss Method – sale to a company – Amalgamation of Partnership firm (Theory Only)

**Text Book:**

Advanced Accountancy

: T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2018.



**Books for Reference:**

- Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan  
Chand & Sons, New Delhi – 2018.
- Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,  
New Delhi – 2018.
- Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
Sultan Chand & Sons, New Delhi – 2017.

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**BUSINESS MATHEMATICS**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.*

**Unit – I**

Elements of set theory: Definition – Symbols – roster method and rule method – types of sets – union and intersection – subsets – complements – difference of two sets – family of sets – Theories on set – Venn Diagram – Demorgan's Law.

**Unit – II**

Commercial Arithmetic: simple interest – compound interest – annuities – discounting of bills – profit and loss determination.

**Unit – III**

Ratios – proportions – Variation

**Unit – IV**

Probability: theory of probability – various schools of thoughts – theorems – conditional probability – Baye's theorem – mathematical expectations.

**Unit – V**

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

**Text Book:**

Business Mathematics : M. Manoharan & C. Elango, Palani Paramount Publications, Palani – 2010.

**Books for Reference:**

Business Mathematics : D.C.SanChetti & V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2015

Business Mathematics : P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2018.

Business Mathematics : Dr. P.C. Sekar, Empee Publication, Madurai – 2014

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**EXPORT - IMPORT PROCEDURES AND DOCUMENTATION**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 5**

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**Objective:**

*To expose the students to the export – import procedures and documentation formalities.*

**Unit – I**

Introduction: Preliminaries for exports – Direct exporting – Indirect exporting - Registration Formalities – Importer Exporter Code (IEC) – Registration –cum-membership certificate (RCMC) – export license - Selection of products and markets for Exports – Focus product scheme (FPS) – Focus Market scheme (FMS) – Selection of Export products – Selection of Overseas Buyers.

**Unit – II**

Export pricing and methods of payment – FOB – CIF – Methods of payment – letter of credit – Types of Letter of Credit - Export Documentation – Commercial invoice – shipping bill – Certificate of Origin – Mate’s receipt – bill of lading – GR Form – Bill of Entry – Transport Documents.

**Unit – III**

Export procedure and Export contract – Pre-shipment procedure – FOB Contract - CIF Contract – Arrangement of Export finance – Export Finance – Pre-shipment Finance – Post-shipment Finance.

**Unit – IV**

Export clearance and quality inspection – Excise Clearance for Exportable Goods – Pre-shipment Inspection – Quality Control – Pre-shipment and Post-shipment Formalities – Indian Customs EDI System – Shipping and Customs formalities – Online generation of Shipping Bill.

**Unit – V**

Preliminaries for Imports – Import documentation – Import Procedure – Pre-import procedure – Customs clearance – Warehousing – Exchange control procedure.

**Text Book:**

Export – Import Procedure and Documentation : Kushpat S. Jain,  
Himalaya Publishing House – 2015.

**Books for References:**

International Marketing

: Varshney and Bhattacharya,  
Sultan Chand & Sons, New Delhi – 2016.

International Marketing

: SaravanaVel

Export Marketing

: T.A.S. Balagopal.

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**MODERN MARKETING**  
**(Elective – A)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To expose the students to the fundamentals of modern marketing.*

**Unit – I**

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing – Marketing concept and its evolution – marketing mix.

**Unit – II**

Product: Meaning – definition – product planning and development – new product development of new product – features and defects – product mix- product life cycle – product line and mix strategies - Price: Meaning – definition – objectives – factors affecting pricing – Kinds of Pricing – Pricing Policies – Special Problems in Pricing – Price Discrimination.

**Unit – III**

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

**Unit – IV**

Physical distribution: Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

**Unit – V**

Customer Relationship Marketing: E-marketing – Online Marketing – MLM – Retail Marketing – Telemarketing – Green Marketing.

**Text Book:**

Marketing

: N.Rajannair, Sultan Chand & Sons,  
New Delhi – 2017.

**Books for reference:**

- Marketing management : C. memoria and joshi, KitabMahal,  
New Delhi - 2017
- Modern Marketing : R.S.N.Pillai&Bhagavathi,  
S.Chand& Co. PVT Ltd., New Delhi - 2017
- Marketing : Dr. L.Natarajan, Margham Publication,  
Chennai – 2018.
- Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications,  
Madurai, 2016

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**CONSUMER BEHAVIOUR**  
**(Elective – B)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd.,  
2017.

**Books for reference:**

- Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd.,  
Indian Edition.
- Consumer Behaviour : Suja .R Nair, Himalay Publishing House,  
Mumbai - 2015
- Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic  
Publishers.2014



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**ELEMENTS OF COMMERCE - II**  
**(NME)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week: 2**  
**Credit : 2**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**Unit I**

Necessity of insurance-meaning of Insurance – Insurance -Assurance - difference-principles of insurance-forms of insurance-life insurance-kinds of life policies-surrender value and nomination-fire insurance-marine insurance-burglary insurance-Mediclaim policy-privatisation of insurance-meaning-need and benefits.

**Unit II**

Meaning of Advertising-objectives of advertising-merits and demerits-media of advertising-press,indoor advertising-outdoor advertising - internet advertising.Salesmanship - Meaning – Definition - importance of salesmanship– Consumerism – meaning-consumers exploitation with examples-rights and duties -consumer protection councils – national – state – district-procedure for making complaint-role of government in protecting of interest of consumer.

**UNIT III**

Forms of Organization–Meaning – Definition - Principles of organization -Types of Organisation(Soletrader, Partnership firms, Hindu Undivided family, Joint Stock Company, Co-operatives, Government in Business, Multinational companies)

**UNIT IV**

Introduction of Stock exchange – meaning – definition-primary and secondary market-procedures regarding new issues – characteristics – functions – benefits – limitations -Investors and speculators – kinds – difference-SEBI – features – objectives – functions – powers-Mutual funds – Advantages - Bombay On line Trading(BOLT)

**UNIT V**

Introduction of government in business-objectives of state enterprise-types of Department – features-merits and demerits.Public Corporation-features-merits and demerits - Government companies – features-merits and demerits-Differences between private sector and public sector.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

- |   |                             |
|---|-----------------------------|
| Principles of Insurance                 | : N. PeyriyaSamy            |
| Principles and Practice of Marketing    | : C. B. Manoria& R.L. Joshi |
| Marketing, Salesmanship and Advertising | : M.S. Ramasamy             |
| Essentials of Commerce                  | : Dr. O.R. Krishnaswamy     |
| Marketing                               | : Rajan Nair                |
| Government in Business                  | : S.S. Khera                |

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**INCOME TAX - I**

**Semester : V**  
**Sub-Code :**

**Hours/Week : 6**  
**Credit : 5**

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**Objective:**

*To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.*  
*(Note: Amendments up to Six months prior to the date of Examination)*

**Unit – I**

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessment year – person – Assessee – Principal officer – Resident – ordinarily Resident – Not ordinarily resident – Non-resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

**Unit – II**

Computation of Income from salary.

**Unit – III**

Computation of Income from house property.

**Unit – IV**

Computation of Income from Business or Profession.

**Unit – V**

Computation of Income from Capital gains and Income from other sources.

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra – 2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons, New Delhi -2018 - 2019

Income Tax Law and Practice : VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice : DinkarPagare, Sultan Chand & Sons, New Delhi -2018 - 2019

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**RETAIL MARKETING**

**Semester : V**  
**Sub-Code :**

**Hours/ Week : 5**  
**Credit : 4**

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**Objective:**

*To impart knowledge on the various facts of Retail Marketing. To enable the students to acquire the required expertise on latest techniques in Retailing.*

**Unit – I**

Retailing – Definition – Objectives, scope and importance of retail marketing – Retail customer – Evaluating the competition in retailing – key drivers of retailing in India – Retailing Scenario – in India – Global.

**Unit – II**

Retail Merchandising – Objectives – The buying function – Merchandise management – methods of planning and calculating inventory level – mark ups – markdowns in Merchandise management. Merchandisers skill and profile – Supply Chain Management in Retailing – integrated supply chain – efficient consumer response (ECR) – Retail automation and supply chain Management (SCM)

**Unit – III**

Managing retail personnel – Human resources – issues and concerns in retailing – Man power planning – motivation and rewards for performance. Customer services in retailing – customers profiles and expectations – service vision and service culture – setting standards for measurement of service quality and performance.

**Unit – IV**

Retail marketing and advertising – retail marketing strategies – store positioning – marketing mix – customer relationship management – micro marketing – retail advertising. Role of personal selling in retailing – process of personal selling.

**Unit – V**

Online retailing – the new online retail categories – impact of online retailing – pitfalls of online retailing – strategies of the survivors in online retailing in India – ethics in retailing – the future of retailing.

**Text Book:**

Retail Management

: Gibson G. Vedamani, Jaico Publishing House,  
2<sup>nd</sup> edition – 2015.

**Books for reference:**

- Retail Marketing Management : David Gilbert, Pearson Education,  
Singapore – 3<sup>rd</sup> Indian reprint – 2012.
- Retailing : Patrick M. Dunne, Robert F Lusch,  
Thomson Southwestern – 3<sup>st</sup> reprint – 2012.

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**BUSINESS LAW**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To expose the students to the basic features of laws governing business.*

**Unit – I**

Introduction: definition of law-objects-need for the knowledge of law-sources of Indian law-definition of commercial law - Law relating to contract-definition of agreement-kinds of agreements-definition of contract-kinds of contracts-agreement and contract differences-essential elements of a valid contract-offer or proposal-acceptance-communication and revocation of offer and acceptance–consideration-capacity of parties-free consent-lawful-object-void agreements-contingent contracts-discharge of contract-breach of contract-remedies for breach of contract.

**Unit – II**

Law relating to bailment and pledge - definition of bailment-essentials of bailment-different kinds of bailment-rights and duties of bailor and bailee - termination of bailment-lien-definition-different types-founder of goods-rights and liabilities-definition of pledge-essential rights and duties of pledger and pledgee-pledge by non-owners-pledge distinguished from bailment-law of agency-contract of agency-essentials of agency-different kinds of agents-extent of agents' authority.

**Unit - III**

Sale of Goods Act - Introduction-scope of the Act-meaning of goods-classification of goods-contract of sale-essentials of contract of sale-sale distinguished from agreement to sell-sale of goods and hire purchase agreement.

**Unit – IV**

Consumer Protection Act-rights of consumers-complaints to consumer forum-power of redressal agency-three tier redressal system-consumer protection council.

**Unit – V**

The Arbitration Act - General provisions of Arbitration Act, 1940 – definition – essentials – effect - matters which can be referred to Arbitration - matters which cannot be referred to arbitration-who refers disputes - implied conditions - Mode of Arbitration - arbitration without intervention of the court-Arbitration through the court-when no suit is pending-arbitration in suit-who is an arbitrator-appointment - revocation - removal - power - duties - remuneration - award, essentials, filing, modification, remits - set aside an award - power of court - appeals.

**Text Book:**

Elements of mercantile law

: N.D.Kapoor, Sultan Chand & Sons,  
New Delhi -2015

**Books for Reference:**

Mercantile Law

: M.C.Shukla, Vikas Publishing  
House - 2014.

Commercial and Industrial Law

: M.R Sreenivasan,

Hand Book on Mercantile Law

: E. Venkatesam, Himalaya

Publication, New Delhi – 2012

Sale of goods and consumer protection in India.

: S.S.H. Azimi

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**COSTING**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to learn the Fundamentals of Costing and also their applications.*

**Unit – I**

Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

**Unit – II**

Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

**Unit – III**

Labour cost control – introduction – labour costs – personnel department – control over labour costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres.

**Unit – IV**

Process costing – general principles – process Losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

**Unit – V**

Operating Costing – reconciliation of cost and financial profits.

**Text Book:**

Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2017.



**Books for reference:**

Practical Costing : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,  
New Delhi - 2017

Cost Accounting : Sheldon

Cost Accounting : R. Srinivasan and R. Ramachandaran, Sri Ram Publications,  
Trichy, 2018

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**COMPANY ACCOUNTS**  
**(Elective – A)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.*

**Unit – I**

Issue of Shares: Equity and Preference Shares – pro-rata allotment – forfeiture – reissue – Redemption of preference shares – special entry on issue of debentures – redemption of debentures – underwriting of shares and debentures.

**Unit – II**

Final accounts – preparation and presentation according to Schedule III of the Companies Act 2013 – Profit prior to incorporation.

**Unit – III**

Valuation of goodwill – Meaning – Methods of Calculating Goodwill – valuation of shares – Meaning – Methods of Valuation of Shares.

**Unit – IV**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit – V**

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2017.

**Books for Reference:**

- Advanced Accountancy : S.P. Jain and K.L.Narang,KalyaniPublishers,  
Ludhiana – 2017.
- Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,  
Himalaya Publishing House, New Delhi – 2010.
- Advanced Accountancy : R.L. Gupta and M.Radhasamy,  
Sultan Chand & Sons, New Delhi -2016
- Advanced Accountancy : R.S.N. Pillai and Bhagavathi  
S. Chand & Co. PVT Ltd., New Delhi - 2014
- Advanced Accounts : M.C. Shukla and T.S.Grewal  
Sultan Chand & Sons, New Delhi -2014

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**COMPANY LAW**  
**(Elective – B)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

**To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)**

**Unit – I**

Company – Definition – Characteristics – Types of Companies – formation of a Company.

**Unit – II**

Memorandum – Articles – Prospectus – Alteration Procedures.

**Unit – III**

Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

**Unit – IV**

Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

**Unit – V**

Winding-up: meaning – models – procedure – consequences – defunct company.

**Book for the study:**

Company Law : N.D. Kapoor, S.Chand& Co. Ltd., New Delhi – 2015.

**Book for Reference:**

Company Law : M.C. Shukla, S.Chand& Co. Ltd., New Delhi – 2016.  
Company Law : Avtar Singh, S.Chand& Co. Ltd., New Delhi – 2014.  
Company Law : Ashok and Bagrail – S.Chand& Co. Ltd., New Delhi – 2015.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com.**

**INCOME TAX - II**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 7**  
**Credit : 5**

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**Objective:**

*To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, and corporate assessee.*

**Unit –I**

Deduction from Gross Total Income – Set-off of Losses and Carry Forward of Losses.

**Unit – II**

Assessment of individuals.

**Unit – III**

Assessment of partnership firms - Assessment of Association of Persons.

**Unit – IV**

Assessment of Companies.

**Unit – V**

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS) Procedure for Assessment- Self Assessment - Provisional Assessment- Regular Assessment – Re-assessment - Best Judgment Assessment – Ex-parte Assessment- Rectification of mistakes- Summary assessment – Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Text Book:**

Income Tax Law and Practice

: Dr. H.C. Mehrotra and V.P. Agarwal,  
SahityaBhawan Publications, Agra,  
2018 -19

**Books for Reference:**

Income Tax Law and Practice

: Gaur and Narang, Sultan Chand & Sons,  
New Delhi -2018 - 2019

Income Tax Law and Practice

: VinothK.Singhania,  
Taxmann Publications, PVT  
Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice

: DinkarPagare, Sultan Chand & Sons,  
New Delhi -2018 – 2019.

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**HUMAN RESOURCE MANAGEMENT**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic knowledge of the principles and practice of auditing.*

**Unit – I**

Nature and scope of HRM – Different between Personnel Management and HRM – Environment of HRM – Human Resource Planning – Recruitment – Selection – Method of Selection – Use of various Tests – Interview Techniques in Selection – Placement.

**Unit – II**

Introduction – Training – Methods – Techniques – identification of the training needs – training and development – performance appraisal – Transfer – Promotion and Termination of Services – Career development.

**Unit –III**

Remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures.

**Unit – IV**

Labour Relation – Functions of Trade Unions – Forms of Collective Bargaining – Workers Participation in Management – types and effectiveness – Industrial Disputes and Settlement (Laws Excluded)

**Unit – V**

Human Resource Audit – Nature – benefits – Scope – Approaches – Human Resource Accounting and Information – meaning – concept – need - objectives – advantages – limitations – methods of valuation.

**Text Book:**

Human Resource Management : Dr.J. Jayasankar Margham Publication,  
Chennai – 2012.

**Book for reference:**

- |                           |  |
|---------------------------|--|
| Human Resource Management | : C.B. Gupta, Sultan Chand & Sons<br>New Delhi – 2015.     |
| Human Resource Management | : L.M. Prasad, Sultan Chand & Sons,<br>New Delhi – 2016.   |
| Human Resource Management | : P.C. Tripathi, Sultan Chand & Sons,<br>New Delhi – 2015. |



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**INDUSTRIAL LAW**

**Semester : VI**  
**Sub-Code :**

**Hours/Week : 5**  
**Credit : 4**

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**Objective:**

*To enable the students to gain knowledge of laws relating to business transactions and related matters.*

**Unit – I**

Factories Act, 1948 (Sec, 16 to 84) – Preliminaries – inspection of staff – health, safety and welfare of workers – working hours of adults – employment of women and young persons – leave with wages.

**Unit – II**

Trade Unions Act, 1926 – definition – registration – rights and liabilities of trade unions – Immunity from civil and criminal liability – Books and returns – penalties – dissolution

**Unit – III**

Industrial Disputes Act, 1947 – definition of authorities – procedure and power of authorities – reference to arbitration – strikes and lock outs – lay off – retrenchments.

**Unit – IV**

Workmen's Compensation Act, 1923 – Nature and scope – definition – workmen's Compensation – Employer's liability – Meaning of accident – compensation – permanent, partial and temporary disablement – compensation of half monthly payment.

**Unit – V**

Employees State Insurance Act, 1948 – Nature and scope – Contribution – Benefits – disputes and claims.

**Text Book:**

Elements of Mercantile Law : N.D.Kapoor, Sultan Chand and Sons,  
New Delhi. 2015

**Books for Reference:**

Mercantile Law : M.C.Sukla, S. Chand & Co.  
New Delhi – 2015.

Hand Book of Mercantile Law : E.Venkatesan  
Commercial and law : M.R.Sreenivasam.

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**MANAGEMENT ACCOUNTING**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To provide an insight into the accounting procedures and their applications in complex business management.*

**Unit – I**

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – tools of management accounting – Comparative Income Statement and Balance Sheet – Common Size Income Statement and Balance Sheet – Trend Percentage of Income Statement and Balance Sheet.

**Unit – II**

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

**Unit – III**

Cash flow analysis (AS-7) – Cash from operations – working capital requirements (simple problems only).

**Unit – IV**

Marginal costing – meaning, objectives, advantages and limitations – Break Even Point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change vs. status quo – expand or contract – shut down or continue.

**Unit – V**

Standard costing and variance analysis – material and labour variances only. (Simple problems only)

**Text Book:**

Management Accountancy : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2017

**Books for Reference:**

Management Accounting : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2017  
Management Accounting : VasudevanGhosh  
Financial Statement Analysis : R.K. Gupta

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**AUDITING**  
**(Elective – A)**

**Semester : VI**  
**Sub-Code :**

**Hours/Week : 5**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic knowledge of the principles and practice of auditing.*

**Unit – I**

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

**Unit – II**

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

**Unit – III**

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

**Unit – IV**

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

## **Unit – V**

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

### **Text Book:**

Practical auditing : B.N.Tandon, S. Chand & Co. New Delhi - 2015

### **Books for Reference:**

Principles and Practice of Auditing : Dinkarpagare, Sultan Chand & Sons,  
New Delhi - 2017  
Practical auditing : M. Sakshena  
Auditing Principles and Practice : Jagadish and prakash  
Auditing : Dr. Sharma, Vikas Publishing House PVT. Ltd.,  
New Delhi - 2015

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**PRINCIPLES OF CO-OPERATION**  
**(Elective – B)**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the basic principles of Co-operation.*

**Unit – I**

Introduction: Co-operation – Meaning – definition – Characteristics – Benefits – Cooperation principles – Co-operative Vs Socialism – Co-operative Vs Capitalism – History and Growth of Co-operative Movement.

**Unit – II**

Rural credit and Co-operation: Need for rural credit – Agricultural credit societies – organization and registration – membership – area of operation management – Crop Loan System – All India Rural Credit review committee – suggestion – Audit – inspection of co-operative societies – Weakness of credit societies.

**Unit – III**

Central Co-operative Banks: Meaning – Objects – function – area of operation – membership – Branch Banking – share capital – sources of working capital – statutory and other reserves – Agriculture credit stabilization fund – own funds – deposits – Borrowings – Loan operations – Management.

**Unit – IV**

Consumers' Co-operation: Meaning and objects – origin and development – Organizational Structure – National Co-operative Consumers federation – State Co-operative commerce federation – Wholesale Stores, Departmental Stores / Super Bazaars / Primary Stores – merits and demerits – pricing policies.

**Unit – V**

Co-operative Marketing: Meaning, definition, Objects, and Advantages, History Growth, progress and organizational structure of co-operative marketing – special features of agricultural marketing – Indian farmers and their marketing difficulties – importance of efficient marketing.

**Text Book:**

Co-operation in India

: Dr. B.S. Mathur, SahityaBhavan,  
Agra.

**Books for Reference:**

A Treatise on Co-operative Management

: S. Nakkiran, Rainbow  
Publications, Coimbatore.

Management of Co-operative Enterprises

: T.K Taimani,

New dimensions of Co-operative Management

: G.S. Kamat

Management of Co – operative Enterprises

(Principles and Practices)

: S.K. Sinha and Dr. R. Sahaya.

**Yadava College (Autonomous)**  
(Accredited with 'A' Grade by NAAC)  
**Govindarajan Campus, Thiruppalai.**  
**Madurai – 625014**

Regulations and syllabus for the Degree of Bachelor of Commerce (Computer Application)  
Under CBCS  
(This will come into force from the academic year 2018 – 2019)

**Qualification for Admission:**

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

**Duration of the Course:**

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

**Medium of the course:-**

**English**

**Subjects of Study:**

- Part I** : Business Communication.  
Business Organisation.
- Part II** : English
- Part III** : Core / Allied / Elective.
- Part IV** : Environmental Studies / Value Education / Non-Major Electives /  
Skill based Elective.
- Part V** : Physical Education / NSS / NCC / Extension Activities.

**Blue Print of the Question Paper**

Section	Type of Questions (Open Choice)	No. of Questions	No. of Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
<b>Total Marks</b>					<b>75</b>

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
<b>Part I</b>	2 Papers	2 x 100	200	6
<b>Part II</b>	2 Papers	2 x 100	200	6
<b>Part III <u>Core</u></b>				
<b>Theory</b>	19 Papers	19 x 100	1900	66
<b>Practical</b>	6 Papers	6 x 100	600	11
<b><u>Allied</u></b>				
<b>Theory</b>	4 Papers	4 x 100	400	12
<b>Practical</b>	3 Papers	3 x 100	300	6
<b><u>Electives</u></b>	3 Papers	3 x 100	300	12
<b>Part IV</b>				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill based electives	6 Papers	6 x 100	600	12
<b>Part V</b>				
Physical education/ NSS/NCC/ Extension activities				1
			<b>49</b>	<b>140</b>
			<b>4900</b>	<b>140</b>

**Overall Passing Minimum 40%**

**External Minimum 35%**

**Internal**

Test 20

Assignment 5

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Total 25  
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	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – I						
<b>I</b>	Business Communication	4	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - I	6	4	3	25	75	100
	Desktop Publishing	4	2	3	25	75	100
	Desktop Publishing Lab	2	2	3	40	60	100
	Allied: Fundamentals of Computer	5	4	3	25	75	100
<b>IV</b>	Environmental Studies	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – II						
<b>I</b>	Business Organisation	5	3	3	25	75	100
<b>II</b>	English	5	3	3	25	75	100
<b>III</b>	Core: Financial Accounting - II	6	4	3	25	75	100
	E-Commerce and its Applications	3	2	3	25	75	100
	HTML Lab	2	2	3	40	60	100
	Allied: C Programming	3	2	3	25	75	100
	C Programming Lab	2	2	3	40	60	100
<b>IV</b>	Value Education	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	22				

	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Part</b>	<b>Semester – III</b>						
<b>III</b>	Core: Financial Accounting - III	6	4	3	25	75	100
	Business Statistics	6	4	3	25	75	100
	Operating Systems	3	2	3	25	75	100
	Operating Systems Lab	1	1	3	40	60	100
	Modern Banking	5	3	3	25	75	100
	Allied: C++ Programming	3	3	3	25	75	100
	C++ Programming Lab	2	2	3	40	60	100
<b>IV</b>	Non-Major Elective – TAA / TAB (Elements of Commerce – I)	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	23				

	<b>Name of the Subject</b>	<b>Hours / Weeks</b>	<b>Credit</b>	<b>Exam Duration</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Part</b>	<b>Semester – IV</b>						
<b>III</b>	Core: Partnership Accounts	6	4	3	25	75	100
	Business Mathematics	6	4	3	25	75	100
	Software Engineering	4	3	3	25	75	100
	Allied: DBMS	3	3	3	25	75	100
	Oracle Lab	2	2	3	40	60	100
<b>IV</b>	<b>Elective – I</b> Modern Marketing	5	4	3	25	75	100
	Non-Major Elective – TAA / TAB (Elements of Commerce – II)	2	2	3	25	75	100
	SBE: Communicative English	2	2	3	25	75	100
		30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – V						
<b>III</b>	Core: Income Tax – I	6	5	3	25	75	100
	Introduction to VB Programming	4	2	3	25	75	100
	Introduction to VB Programming Lab	2	2	3	40	60	100
	Computer Networks	5	4	3	25	75	100
	Costing	6	5	3	25	75	100
<b>IV</b>	<b>Elective – II</b> Company Accounts	5	4	3	25	75	100
	SEB: Soft Skills	2	2	3	25	75	100
		30	24				

	Name of the Subject	Hours / Weeks	Credit	Exam Duration	Internal	External	Total
Part	Semester – VI						
<b>III</b>	Core: Income Tax - II	7	5	3	25	75	100
	Computerised Accounting	3	2	3	25	75	100
	Computerised Accounting Lab	3	2	3	40	60	100
	Project	4	4	-	100	-	100
	Management Accounting	6	5	3	25	75	100
<b>IV</b>	<b>Elective – III</b> Auditing	5	4	3	25	75	100
	SEB: General Knowledge	2	2	3	25	75	100
<b>V</b>	Physical Education / NCC / NSS Extension activities	-	1	-	-	-	-
		30	25				
	Grand Total	180	140				

### **Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>IV</b>	(A) Marketing (B) Consumer Behaviour
<b>V</b>	(A) Company Accounts (B) Company Law
<b>VI</b>	(A) Auditing (B) Principles of Co-operation

### **Non Major Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>III</b>	Elements of Commerce - I
<b>IV</b>	Elements of Commerce - II

### **Skill Based Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I, II, III, &amp; IV</b>	Communicative English
<b>V</b>	Soft Skills
<b>VI</b>	General Knowledge

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**DEPARTMENT OF COMMERCE**  
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**B.Com (Computer Application)**

**BUSINESS COMMUNICATION**

**Semester : I**

**Sub-Code :**

**Hours/Week : 4**

**Credit : 3**

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**Objective:**

*To enable the students acquire the written and oral business communication skills.*

**Unit - I**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

**Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

**Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

**Text Book:**

Business Communication : N.S. Raghunathan, B. Santhanam,  
Margham Publications, Chennai - 2017

**Books for Reference:**

Essentials of Business Communication : Rajendra Pal, Sultan Chand &  
Sons, New Delhi – 2017.  
Business Communication : Ramesh, MS, & C. C Pattanshetti,  
R. Chand & Co. New Delhi – 2016.  
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing  
Company - 2016

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**FINANCIAL ACCOUNTING – I**

**Semester : I**

**Sub-Code :**

**Hours/Week : 6**

**Credit : 4**

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**Objective:**

*To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.*

**Unit – I**

Introduction to Accounting: Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

**Unit – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

**Unit – III**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

**Unit – IV**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

**Unit – V**

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, S. Chand  
Publication, 2017.

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**DEPARTMENT OF COMMERCE**  
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**B.Com (Computer Application)**

**DESKTOP PUBLISHING**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 4**  
**Credit : 2**

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**Objective:**

*To enable the students to obtain knowledge about Ms-Office package.*

**Unit - I**

Introduction of DTP: what is DTP? - Planning publication- layout- graphics-printing – thinking in color- copyrighting – features of DTP.

**Unit – II**

Ms-word- creating word documents- editing document – text enhancement- aligning and formatting- adding bullets, numbers list, symbols, date and time- replacing and checking text – getting in print – formatting page- working with columns – folders – mail merge.

**Unit – III**

Ms-Excel- features- editing cell entry- working with numbers – changing work sheet layout- formatting options – printing in excel- naming range – creating charts- financial and statistical functions.

**Unit – IV**

Ms-power point – creating basic presentation – building presentation – modifying visual elements- formatting and checking text- adding objects – applying transition – animation effects and linking – taking the show.

**Unit – V**

Ms-Access- planning and creating tables – modifying tables- creating queries- creating the RDBMS.

**Text Book:**

The essential page maker 5	: Carlo Rose, Rita Lewis – Prentice Hall India.
Ms-Office 2000	: Gini courter, Annette marquis, BPB Publications, New Delhi.
Ms- office 2010	: A.Dummies, peterweverka. 2010

**Books for Reference:**

Office 2000 made easy	: Alan neibauer- Tata Mc-Graw Hill.
Ms- power point 2000 fast & Easy	: Coletawitherspoon- BPB Publications.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**B.Com (Computer Application)**

**DESKTOP PUBLISHING LAB**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. To create a Ms- Word program to design an identity card
2. To create a Ms- Word program for making a resume
3. To create a Ms-Word program using bullets
4. To create a Ms- Word program using text effects
5. To create a Ms-Word program for find and replace text
6. To create a Ms- word program to align and formatting text.
7. To create a Ms- word program to implement mail merge.
8. To create a Ms- Excel program using pie chart (or) bar chart.
9. To create a Ms- Excel program using conditional formatting.
10. To create a Ms-Access program using design view option.
11. To create a Ms- Access program using wizard option.
12. To create a Ms-power point presentation for E-Commerce.



**YADAVA COLLEGE (Autonomous), Madurai – 14**  
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**FUNDAMENTALS OF COMPUTER**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To provide knowledge on the fundamental concepts, operating system, multimedia, emerging technologies of computers*

**Unit I:**

Computer basics – Algorithms – simple model of a computer – characteristics of computers- problem solving using computers- Input and output units- other input and output technologies- generations and classifications of computers.

**Unit II:**

Data representation- representation of characters, integers, fractions- hexa decimal representation- decimal to binary conversion- error deducting code- Binary arithmetic: Binary addition, subtraction, multiplication, division, two's compliment representation of numbers- addition, subtraction.

**Unit III:**

Operating systems- why do we need an O/S?- batch operating system- multi programming operating system- time sharing operating system- on-line and real time system- UNIX operating system- Windows Xp, 7 operating system.

**Unit IV:**

Multimedia data acquisition and processing- Image acquisition and storage – storage format for pictures- capturing a moving image with a video camera – compression of video data – MPEG compression standard- acquiring and storing audio signals- compression of audio signals- audio signal processing.

**Unit V:**

Emerging computing environments- current computing scenario- peer to peer computing – grid computing- cloud computing.

**Text Book:**

Fundamentals of Computers : V.Rajaraman, Neeharikhaadabala,  
6<sup>th</sup> edition, PHI publication

**Book for reference:**

Fundamentals of computers and  
PC software : VasanthiRamanathan

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com (Computer Application)**

**BUSINESS ORGANISATION**

**Semester : II**

**Sub-Code :**

**Hours / Week: 5**

**Credit : 3**

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**Objective:**

*To enable the students to acquire basic knowledge on the fundamentals of Business Organization.*

**Unit – I**

Business – Definition – Nature – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – distinction between Business, profession and employment – Classification of Business Activities.

**Unit – II**

Forms of Business Organisation - Sole Trader – Features – Advantages – Limitations – suitability of trading concern – Partnership – definition – Features – Advantages – Disadvantages – Partnership Deed – Kinds of partners – distinction between sole trader and partnership - Limited liability Partnership.

**Unit – III**

Joint Stock Companies – Definition – Features – Advantages – Disadvantages – Kinds of Companies – Distinction between partnership firm and Joint Stock Company – Certificate of Incorporation – Certificate of Commencement of Business – Memorandum of Association – Articles of Association – Prospectus – Shares - Types of Shares.

**Unit – IV**

Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions.

**Unit – V**

Co-operative Enterprise – Origin – Features – Principles – Advantages – Disadvantages – Types of Co-operatives - Public Utilities – Definition – Duties – Problems – Ownership and management – Public Enterprise – Objectives Forms of Public enterprise – Features – Advantages – Disadvantages – Government Company – Departmental under taking – public corporations – Statutory Corporation.

**Text Book:**

Business Organisation

: C.D. Balaji, Margham Publication,  
Chennai, 2017

**Books for Reference:**

Fundamentals of Business Organisation  
& Management

: Y.K. Bhushan, S. Chand & Co.  
New Delhi - 2016

Business organisation and management

: M.C. Shukla, S.Chand& Co.,  
New Delhi - 2017

Business and Society

: P.K. Ghosh& G.K. Kapoor

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**FINANCIAL ACCOUNTING – II**

**Semester : II**

**Hours/ Week: 6**

**Sub-Code :**

**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.*

**Unit – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Journal Entries in Consignor's Books – Books of Consignee – Journal entries in Consignee's.

**Unit – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method

**Unit – III**

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

**Unit – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

**Unit – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi – 2017.

Advanced Accountancy : S.P.Jain and K.L.Narang, Kalayani Publication, New Delhi – 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2017.

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**E-COMMERCE AND ITS APPLICATIONS**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 3**  
**Credit : 2**

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**Objective:**

*To gain knowledge in internet and E-Commerce, mobile commerce applications*

**Unit I:**

Electronic commerce framework: Electronic commerce and media convergence- the anatomy of E-commerce application- electronic commerce organization application- components of the i-way – network access equipment- global information distribution networks- public policy issues shaping the i-way.

**Unit II:**

Electronic payment systems- types of electronic payment systems- electronic data interchange – EDI appliaiton in business – supply chain management (SCM).

**Unit III:**

Introduction to mobile commerce – history – concept – benefits- characteristics – differences between e-commerce and mobile commerce –generation- evolution- mobile commerce supporting technology- attributes- hardware and software- network- mobile computing networks – infrastructure.

**Unit IV:**

Mobile commerce applications: mobile commerce overview- application of financial tools – mobile marketing – advertising and customer service- mobile business 2 businesses and supply chain application.

**Unit V:**

Introduction to HTML- formatting text-formatting images- Anchor hyperlinks-table tags-Form controls.

**Text Book:**

Frontiers of E-Commerce	: Ravi Kolkata
Mobile commerce	: Shineychib( Himalaya publishing house)
HTML & XML for beginners	: Micheal Morrison.(PHI).

**Books for reference:**

Electronic commerce	: The new business platform for the internet Debra Cameron, June 2007
E- Business	: Application and global acceptance, Princely Finedo Intech, 2012

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**HTML LAB**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. To create a Simple Webpage.
2. To create a HTML program using Anchor tag.
3. To create a HTML program using image tag.
4. To design a Time Table using HTML tag.
5. To create a Webpage using Marquee tag.
6. To develop a webpage for our syllabus using Frames.
7. To design an E-mail id form.
8. To design a purchase order form.

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**C –PROGRAMMING**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 3**  
**Credit : 2**

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**Objective:**

*To provide a thorough knowled in high level programming language C.*

**Unit – I**

Introduction: Meaning –History of C Programmin- feature of C Programming- structure of C Programming – character sets of C Programming- variable- data types- variable declaration- rule of variable declaration – constant- types - keyword and identifiers-operators-types.

**Unit –II**

Managing input-output statement- formatted and unformatted of input-output statement- decision making or branching statement- control statement- looping statement –types.

**Unit –III**

Introduction to array: arrays- declaration – types of array- initialzing of arrays- string handling functions- storage class- types.

**Unit –IV**

Introduction to function: function- declaration- definition- calling- function categories- structure- declaration- accessing structure member- union.

**Unit –V**

Introduction to pointer- pointer- declaration – initialization- accessing pointer – file management- introduction to file concept- file operation- file mode.

**Text Book:**

Programming in ANSI C : E.Balagurusamy, Tata McGrawhill,  
New Delhi 4<sup>th</sup> edition.

**Book for reference:**

C programming made easy : V. Rajaramn, Scitech Publications,  
Chennai.  
Let us C : Y.Kanithker, BPB publications,  
New Delhi.

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**C –PROGRAMMING LAB**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. To create a program to reverse a given number
2. To create a program to perform various operations
3. To create a program to find out the factorial of given number.
4. To create a program to find out the given number is Armstrong or not.
5. To create a program to display the numbers in row column matrix format.
6. To create a program to print multiplication table using array
7. To create a program to compare two strings and length of the string
8. To create a program to maintain students records using structure
9. To create a program using pointer and perform call by value function
10. To create a program using pointer and perform call by reference function
11. To write a program to create a file and display the contents of the file.



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**FINANCIAL ACCOUNTING – III**

**Semester : III**

**Hours/ Week : 6**

**Sub-Code :**

**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices of Royalty Accounts, Hire Purchase & Installment Purchase Systems, Branch & Departmental Accounting and Accounting Standards*

**Unit - I**

Royalty Accounts: Accounting Treatment – Journal entries – Minimum Rent – Short workings – Sub – lease – Meaning – Accounting treatment.

**Unit II**

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

**Unit - III**

Branch Accounts: Dependent Branches – Independent Branches – Accounting in respect of dependent branches – Debtors system – Invoice Price Method (Excluding Stock and Debtors System)

**Unit – IV**

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy Sultan Chand  
Publication, New Delhi, 2017  
Advanced Accountancy : S.P.Jain ad K.L.NarangKalyani  
Publication,Ludhiyana, 2018  
Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta  
S. ChandPulication, New Delhi, 2017

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**BUSINESS STATISTICS**

**Semester : III**  
**Sub-Code :**

**Hours / Week: 6**  
**Credit : 4**

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**Objective:**

*To enable the students to learn the statistical tools that can be used for making business decisions.*

**Unit – I**

Introduction: Meaning and definition of Statistics – importance, functions, limitations – statistical survey and collection of data – Graphic representation. Measures of central tendency – Mean, median, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

**Unit – II**

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

**Unit – III**

Correlation analysis – Grouped and ungrouped data – Different methods of Correlation - Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Different methods of Regression - Regression in a bi-variate grouped frequency distribution.

**Unit – IV**

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

**Unit – V**

Analysis of Time Series – Meaning – Uses – Measurement of Secular Trend - Graphic Method – Semi-average Method – Moving Average Method – Method of Least Squares.

**Text Book:**

Business Statistics : Dr.K.Alagar, Tata McGraw Hill  
Publishers, New Delhi, (2017)

**Books for Reference:**

Business Statistics : R.S.N.Pillai and Bagavathi. (2017)  
S. Chand Publication, New Delhi.  
Statistical Methods : S.P. Gupta. (2017) Sultan Chand Publication,  
New Delhi, 2017  
Statistical Methods : M.Manoharan. (2017) Palani Paramount Publication,  
Palani.  
Business Statistics : P.R. Vittal, (2017) Margham Publication, Chennai.

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**OPERATING SYSTEMS**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 3**  
**Credit : 2**

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**Objective:**

**To provide knowledge about the evolution and functions of operating system.**

**Unit I:**

Definitions – early system-evolution of operating system- batch processing – multi programming – multi processor – time sharing – personal computer system – distributed system – parallel system – OS as a resource manager.

**Unit II:**

Process management: inter process communication – scheduling – types of scheduling – deadlock – deadlock prevention, avoidance, detection and recovery – starvation – semaphores – implementation of semaphores.

**Unit III:**

Memory management: levels of management –dynamic memory allocation –logical physical memory –static memory management- memory protection – allocation to processors Virtual memory: fragmentation –swapping –virtual memory – virtual memory management –page replacement –segmentations

**Unit IV:**

File management: File abstraction –file naming file system objects and operation –file system implementations – file blocks on disk –file storage methods –file system reliability –file security and protection.

**Unit V:**

I/O and resource management : I/O system software –disk device driver access strategies – modeling of disks –disk scheduling –resources in OS protection resources – authentication –worms and virus – mechanism of protecting software and hardware resources - external security.

**Text Book:**

Operating system concepts

: Silbechatz, Galvin,Gagne.  
Library of Congress Cataloging in PUB.  
Data – 1995. Fourth Edition.

**Books for Reference:**

- Operating system concepts and design : Milan milenkovic Tata MC-Graw Hill Publications, New Delhi.
- Operating systems design and Implementation : Andrew S.Tanenbaum, Pretice Hall India.
- Operating systems : Staurt E-Madnick, John J.Donovan, Tata Mc-Graw Hill, New Delhi.

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**OPERATING SYSTEMS-LAB**

**Semester : III**

**Sub-Code :**

**Hours / Week : 1**

**Credit : 1**

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1. Write a batch file in Dos to find the word in text file.
2. Create a program to create a text file.
3. Write a program to combine and rename a file.
4. Write a program to change the file mode.
5. Write a program to make (MD) and remove (RD) a directory in MS\_DOS.
6. Create a program to using Various Display Commands.
7. Write a program to Create Sub Directories.
8. Write a program to Appending output to a file.
9. Create a program to sort and find the word using filter Command.
10. Write a program to make a decision using batch files

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**MODERN BANKING**

**Semester : III**

**Hours/ Week : 5**

**Sub-Code :**

**Credit : 3**

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**Objective:**

*To enable the students to learn the theory, law and practice of banking.*

**Unit – I**

**Banker and Customer:** Origin of Banking – Meaning and definition of Banker – Meaning and definition of customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honour Cheques – Obligation to maintain secrecy of customer's accounts – Banker's lien .

**Unit – II**

**Deposits:** Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

**Unit – III**

**Loans and Advances:** General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security. Various Types of Securities – General Principles of sound lending against securities – Immovable Property – movable properties – Stock Exchange Securities – Advances against Goods and Documents to tile – Life Insurance Policies – Book Debts – Supply Bills – Discounting Bills.

**Unit – IV**

**Electronic banking** E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints in E-banking – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

**Unit – V**

**Electronic Fund Transfer:** National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Interbank Mobile Payment Service (IMPS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account .

**Text Book:**

Banking Theory, Law and Practice : E. Gordon and Dr. K. Natarajan,  
Himalaya Publishing House, New Delhi  
2018

**Books for Reference:**

Banking : A.V. Ranganadhachary& D.S. Rao

Banking Law & Practice : K.P.M. Sundaram& P.N.Varshney Sultan  
Chand Publication, New Delhi, 2017.

Banking Theory and Practices : V. Shekar, Vikas Publication House,  
New Delhi 2017.

Modern Banking Theory : R.R. Paul

Modern Banking and International Trade : M.L. Thingam

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**C++ PROGRAMMING**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 3**  
**Credit : 3**

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**Objective:**

*To enable the students to gain knowledge about object oriented programming language.*

**Unit-I**

Basic concepts OOPS –what is C++? – Application of C++ programs – tokens, keywords, identifiers and constants –data types –variables- operators in C++ - expressions –control structures.

**Unit-II**

Function in C++: The main function – inline function- function overloading - friend function – classes and object: introduction –specifying the classes –defining member functions – static data member –static member function.

**Unit-III**

Constructors and destructors: introduction –constructors- parameterized constructors –multiple constructors in a class –copy constructors –operator over loading.

**Unit-IV**

Inheritance: introduction –defining derived classes –single inheritance – multilevel inheritance –multiple inheritances –hierarchical inheritance –hybrid inheritance.

**Unit –V**

Manipulator functions – File : Introduction –classes for file stream operations – opening & closing a file –opening files using open () – detecting End –Of File –More about open(): files pointers and their manipulations- sequential input and output operations.

**Text Book:**

Object oriented programming with C++ : E.Balagurusamy, Eleventh Ed.2003  
TATA McGraw Hill Pub.Company Ltd.  
New Delhi.

**Books for Reference:**

Object oriented software in C++ : MichealA.Smith, chapman & Hall  
The Complete Reference C++ : Herbert Schildt Tata Mc-Graw Hill  
Object oriented Programming with C++ : PoornachandraSarang Prentice Hall  
New Delhi.



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**C++ PROGRAMMING LAB**

**Semester : III**

**Sub-Code :**

**Hours / Week : 2**

**Credit : 2**

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1. Add two numbers using class.
2. Using binary operator overloading concepts add complex numbers.
3. Find biggest number using friend function.
4. Create a class for students table and add some more records.
5. Display the grade using multilevel inheritance.
6. Create a program to implement single inheritance.
7. Create a program to implement polymorphism.
8. Create a program using constructor.
9. Create a program using file concept.
10. Create a program using copy constructor.

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**ELEMENTS OF COMMERCE – I**  
**(NME)**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**UNIT – I**

Introduction-Meaning of barter system- Definition of commerce business- Industry-Trade-Hindrances of trade-branches of commerce -Home trade-wholesale and retail trade-middle men types of small retail organization-street stalls-second hand goods dealers-specialty shops – Types of Large Scale Retail Organization – Departmental Stores – Multiple Shops – Consumer Co-operative Stores – Mail Order Business – Hire Purchase and Installment system – Recent Development – Web Marketing – E-Commerce – Tele Shopping.

**UNIT – II**

International trade-meaning-need-merits and demerits-differences between home trade and foreign trade-types of foreign trade-import-export-Entrepot-import trade-export trade- globalization -multinational company-WTO.

**UNIT – III**

Meaning of transport-importance of transport-function of transport-types of transport-land-water-air-merits-demerits-private and public carrier-containerization-documents used in transport-bill of lading-charter party-way bill-railway receipt-air way bill.

**UNIT – IV**

Need of warehousing-meaning of warehouse and warehousing-functions of warehousing-kinds of warehousing-private-public-co-operative bonded-advantages-warehousing documents-warehouse warrant-Dock Warrant-dock receipt-delivery order-warehouse keepers receipt-warehousing in India and Tamil Nadu.

**UNIT – V**

Need for banking-meaning of bank-kinds of banks-commercial banks-central bank-function of commercial banks-co-operative banks-indigenous bankers-Reserve Bank of India-functions-internet banking and EFT(electronic funds transfer)-cheque- RTGS (Real Time Gross Settlement) Definition-features-MICR cheques-crossing-kinds-endorsement-meaning-kinds of endorsement-dishonour of cheque-reasons-ATM card-credit card.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

- Fundamentals of Business  
    Organisation and Management : Y.K. Bhushan, S. Chand Publication, New  
    Delhi, 2017
- International Business : Francis Cherunilam Wheeler Publishing,  
    New Delhi, 2017.
- Essentials of Commerce : Dr. O.R. Krishnaswamy  
Marketing : N. Rajan Nair, Sultan Chand & Sons  
    Publication, New Delhi, 2016
- Indian Financial System and  
    Commercial Banking : P. N. Varshney

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**PARTNERSHIP ACCOUNTS**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.*

**Unit – I**

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – interest on Drawings – Partners’ Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

**Unit – II**

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – Capital accounts.

**Unit – III**

Retirement of a Partner – Gaining Ratio – Treatment of Goodwill – Retirement Cum Admission – Revaluation of Assets and Liabilities - Memorandum Revaluation A/c – Death of a Partner – Joint life policy – Capital accounts.

**Unit – IV**

Dissolution of Firm - Meaning – Modes – Application of the decision in Garner Vs. Murray Rule – Realisation Account - Insolvency of a partner – Insolvency of all the Partners.

**Unit – V**

Piece-meal Distribution – Meaning - Proportionate Capital Method – Maximum Loss Method – sale to a company – Amalgamation of Partnership firm (Theory Only)

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi – 2018.

Advanced Accountancy : S.P.Jain and K.L.Narang, Kalayani Publication, New Delhi – 2018.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2017.

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**BUSINESS MATHEMATICS**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.*

**Unit – I**

Elements of set theory: Definition – Symbols – roster method and rule method – types of sets – union and intersection – subsets – complements – difference of two sets – family of sets – Theories on set – Venn Diagram – Demorgan’s Law.

**Unit – II**

Commercial Arithmetic: simple interest – compound interest – annuities – discounting of bills – profit and loss determination.

**Unit – III**

Ratios – proportions – Variation

**Unit – IV**

Probability: theory of probability – various schools of thoughts – theorems – conditional probability – Baye’s theorem – mathematical expectations.

**Unit – V**

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

**Text Book:**

Business Mathematics : M. Manoharan & C. Elango, Palani Paramount Publications, Palani – 2010.

**Books for Reference:**

Business Mathematics : D.C.SanChetti & V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2015  
Business Mathematics : P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2018.  
Business Mathematics : Dr. P.C. Sekar, Empee Publication, Madurai – 2014

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**SOFTWARE ENGINEERING**

**Semester : IV**

**Sub-Code :**

**Hours / Week : 4**

**Credit : 3**

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**Objective:**

*To gain knowledge about the principles and concepts of software engineering.*

**Unit-I:**

Software engineering: Meaning-Definition- project size categories- quality and productivity factors- managerial issues- planning software project- defining the problem-developing a solution strategy – planning the development phase- planning the organization structure.

**Unit –II:**

Software cost estimation: software cost estimation techniques – staffing level estimation- estimating software maintenance cost.

**Unit – III:**

Software design: fundamental design concepts- module and modularization criteria – design notations- design techniques-real time and distributed system design- test plan design guide lines.

**Unit - IV:**

Verification and validation techniques - quality assurance - walkthroughs and inspections -unit testing and debugging-system testing – formal verification.

**Unit – V:**

Software maintenance: enhancing maintainability during development- managerial aspects of software maintenance- configuration management- source code metrics.

**Text Book:**

Software engineering : Riochardfairley, TataMcGraw hill,  
New delhi 2007

**Book for reference:**

Fundamentals of Software Engineering : Carlo ghezzi, mehzijazeyeri,  
Dino Mandrioli, PHI

Software Engineering : Rogger pressman, TataMcGrawhill,  
New Delhi

Software Engineering : A.A.Puntambekar, Technical  
Publications, Pune

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**DATABASE MANAGEMENT SYSTEM**

**Semester : IV**

**Hours / Week : 3**

**Sub-Code :**

**Credit : 3**

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**Objective:**

*To provide a thorough knowledge of database concepts and SQL*

**Unit I:**

Introduction to DBMS- purpose of database system-view of data – Data models- Database languages- transaction management – storage management- database administrator- database users – over all system structure

**Unit II:**

Entity relationship model- basic concepts- design issues- mapping constraints- keys- E-R Diagrams- weak entity sets- extended E-R features.

**Unit III:**

Structure of relational databases- relational algebra- tuple relational calculus- domain relational calculus- SQL: basic structure-set operations- aggregate functions- null values- nested sub queries- derived relations

**Unit IV:**

Normalization using functional dependencies- Boyce codd normal form- third normal form- normalization using multi valued dependencies – fourth normal form- normalization using join dependencies- join dependencies- PJNF.

**Unit V:**

Storage and file structure – physical storage media- magnetic disks- RAID- tertiary storage- file organization: organization of records in files- data dictionary storage.

**Text Book:**

Database system concepts : Silberschatz,korth, and Sudharsan,TATAMc-graw Hill,3<sup>rd</sup> edition

**Book for reference:**

Oracle 7 complete reference : Ivambayross, BPB Publication.

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**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**B.Com (Computer Application)**

**ORACLE LAB**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. Program to implement DDL queries
2. Program to execute DML queries
3. Program to apply key constraints
4. Program to establish parent child relationship
5. Program to implement range searching
6. Program to execute pattern matching
7. Program to apply in built oracle functions
8. Program to sort records using group by and order by
9. Program to create sub query
10. Create a program to display current date and time using PL/SQL
11. Create a program to display employee details using PL/SQL
12. Create a program to implement user defined exception



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**MODERN MARKETING**  
**(Elective – A)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To expose the students to the fundamentals of modern marketing.*

**Unit – I**

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing – Marketing concept and its evolution – marketing mix.

**Unit – II**

Product: Meaning – definition – product planning and development – new product development of new product – features and defects – product mix- product life cycle – product line and mix strategies - Price: Meaning – definition – objectives – factors affecting pricing – Kinds of Pricing – Pricing Policies – Special Problems in Pricing – Price Discrimination.

**Unit – III**

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

**Unit – IV**

Physical distribution: Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

**Unit – V**

Customer Relationship Marketing: E-marketing – Online Marketing – MLM – Retail Marketing – Telemarketing – Green Marketing.

**Text Book:**

Marketing : N.Rajannair, Sultan Chand & Sons,  
New Delhi – 2017.

**Books for reference:**

Marketing management : C. memoria and joshi, KitabMahal,  
New Delhi - 2017  
Modern Marketing : R.S.N.Pillai&Bhagavathi,  
S.Chand& Co. PVT Ltd., New Delhi - 2017  
Marketing : Dr. L.Natarajan, Margham Publication,  
Chennai – 2018.  
Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications,  
Madurai, 2016

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**CONSUMER BEHAVIOUR**  
**(Elective – B)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd., 2017.

**Books for reference:**

Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.

Consumer Behaviour : Suja .R Nair, Himalay Publishing House, Mumbai - 2015

Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic Publishers.2014

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**ELEMENTS OF COMMERCE - II**  
**(NME)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week: 2**  
**Credit : 2**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**Unit I**

Necessity of insurance-meaning of Insurance – Insurance -Assurance - difference-principles of insurance-forms of insurance-life insurance-kinds of life policies-surrender value and nomination-fire insurance-marine insurance-burglary insurance-Mediclaim policy-privatisation of insurance-meaning-need and benefits.

**Unit II**

Meaning of Advertising-objectives of advertising-merits and demerits-media of advertising-press,indoor advertising-outdoor advertising - internet advertising.Salesmanship - Meaning – Definition - importance of salesmanship– Consumerism – meaning-consumers exploitation with examples-rights and duties -consumer protection councils – national – state – district-procedure for making complaint-role of government in protecting of interest of consumer.

**UNIT III**

Forms of Organization–Meaning – Definition - Principles of organization -Types of Organisation(Soletrader, Partnership firms, Hindu Undivided family, Joint Stock Company, Co-operatives, Government in Business, Multinational companies)

**UNIT IV**

Introduction of Stock exchange – meaning – definition-primary and secondary market-procedures regarding new issues – characteristics – functions – benefits – limitations -Investors and speculators – kinds – difference-SEBI – features – objectives – functions – powers-Mutual funds – Advantages -Bombay On line Trading(BOLT)

**UNIT V**

Introduction of government in business-objectives of state enterprise-types of Department –features-merits and demerits.Public Corporation-features-merits and demerits - Government companies – features-merits and demerits-Differences between private sector and public sector.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

Principles of Insurance	: N. PeyriyaSamy
Principles and Practice of Marketing	: C. B. Manoria& R.L. Joshi
Marketing, Salesmanship and Advertising	: M.S. Ramasamy
Essentials of Commerce	: Dr. O.R. Krishnaswamy
Marketing	: Rajan Nair
Government in Business	: S.S. Khera

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**INCOME TAX - I**

**Semester : V**

**Sub-Code :**

**Hours/Week : 6**

**Credit : 5**

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**Objective:**

*To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.*

*(Note: Amendments up to Six months prior to the date of Examination)*

**Unit – I**

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year –Assessment year – person –Assessee – Principal officer – Resident – ordinarily Resident – Not ordinarily resident – Non–resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

**Unit – II**

Computation of Income from salary.

**Unit – III**

Computation of Income from house property.

**Unit – IV**

Computation of Income from Business or Profession.

**Unit – V**

Computation of Income from Capital gains and Income from other sources.

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra – 2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons, New Delhi -2018 - 2019

Income Tax Law and Practice : VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice : DinkarPagare, Sultan Chand & Sons, New Delhi -2018 - 2019

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**INTRODUCTION TO VISUAL BASIC PROGRAMMING**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 4**  
**Credit : 2**

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**Objective:**

*To provide programming knowledge in visual basic programming and helps them to develop a visual application*

**Unit – I**

Fundamentals of visual Basic: Getting started with visual basic- the integrated development environment (IDE)- first VB project- user interface- programming an application- visual development and event driven programming – customizing environment – visual basic projects- application with multiple forms.

**Unit – II**

The language: variables – types of variables – user defined data types – variables scope – constants – arrays – collections-procedures- functions- calling procedures- arguments – function return values – control flow statements-loop statements.

**Unit – III**

Forms and controls: Appearance of forms-loading, showing and hiding forms- designing menus – textbox control – command button- label- list box and combo box – option button and check box.

**Unit – IV**

Controls: scroll bar – drive, directory and file list box – timer – shape –image and picture control.

**Unit – V**

Advanced controls: Data control – rich text box – Msflexgrid –data grid – MDI – child forms.

**Text Book:**

Mastering visual basic 6 : Evangelouspetroutos  
6<sup>th</sup> edition – 2010

**Books for reference:**

Visual super bible : David jing, jackpurdum.  
Visual basic 6 from the ground up : garycornell  
Visual basic 6 in easy steps : Tim Anderson, dream tech

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**VISUAL BASIC LAB**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 2**

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1. Program to change color using select case
2. Program to create a User defined login form and Display the ASCII values
3. Program to Zoom in or Zoom out an image
4. Program to Animate an Image
5. Program to display a file using Drive, Directory, file list box and OLE
6. Program to create or update a content using Rich textbox and common dialog box
7. Program to perform String functions using message box
8. Program to change a Shape and its color using scrollbars
9. Program to create a Sketchpad
10. Program to encrypt a text
11. Program to find out the Celsius
12. Program to perform String functions using message box
13. Program to find out the grade of a student
14. Program to search a record using data control

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**B.Com (Computer Application)**

**COMPUTER NETWORKS**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To enable students to gain knowledge about computer networks.*

**Unit – I**

Introduction: uses of computer networks- network – hardware and software – OSI reference model, examples of network structures

**Unit – II**

Physical layer: Transmission media, wireless transmission, communication satellites, the telephone system

**Unit – III**

Data link layer: data link layer design issues, error detection and correction, elementary data link protocols, sliding window protocols, the channel allocation problem, multiple access protocols, csma and collision free protocols.

**Unit – IV**

Network layer : Network layer design issues – routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport layer: the transport services, elements of transport protocols.

**Unit – V**

Application Layer: DNS, Security, E-mail, WWW. Multimedia.

**Text Book:**

Computer Networks : Andrew S.Tanenbaum, Prentice hall of India,  
3<sup>rd</sup> edition.

**Book for reference:**

Telecommunication Networks  
Design Algorithms : Aaron kershenbaum, TATA McGraw Hill.  
Data and Computer Communication : William Stallings – PHI Publications.



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**COSTING**

**Semester : V**

**Hours / Week : 6**

**Sub-Code :**

**Credit : 5**

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**Objective:**

*To enable the students to learn the Fundamentals of Costing and also their applications.*

**Unit – I**

Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

**Unit – II**

Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

**Unit – III**

Labour cost control – introduction – labour costs – personnel department – control over labour costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres.

**Unit – IV**

Process costing – general principles – process Losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

**Unit – V**

Operating Costing – reconciliation of cost and financial profits.

**Text Book:**

Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2017.

**Books for reference:**

Practical Costing : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd., New Delhi - 2017

Cost Accounting : Sheldon

Cost Accounting : R. Srinivasan and R. Ramachandaran, Sri Ram Publications, Trichy, 2018

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**DEPARTMENT OF COMMERCE**  
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**COMPANY ACCOUNTS**  
**(Elective – A)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.*

**Unit – I**

Issue of Shares: Equity and Preference Shares – pro-rata allotment – forfeiture – reissue – Redemption of preference shares – special entry on issue of debentures – redemption of debentures – underwriting of shares and debentures.

**Unit – II**

Final accounts – preparation and presentation according to Schedule III of the Companies Act 2013 – Profit prior to incorporation.

**Unit – III**

Valuation of goodwill – Meaning – Methods of Calculating Goodwill – valuation of shares – Meaning – Methods of Valuation of Shares.

**Unit – IV**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit – V**

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2017.

**Books for Reference:**

- Advanced Accountancy : S.P. Jain and K.L.Narang,KalyaniPublishers,  
Ludhiana – 2017.
- Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,  
Himalaya Publishing House, New Delhi – 2010.
- Advanced Accountancy : R.L. Gupta and M.Radhasamy,  
Sultan Chand & Sons, New Delhi -2016
- Advanced Accountancy : R.S.N. Pillai and Bhagavathi  
S. Chand & Co. PVT Ltd., New Delhi - 2014
- Advanced Accounts : M.C. Shukla and T.S.Grewal  
Sultan Chand & Sons, New Delhi -2014

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**COMPANY LAW**  
**(Elective – B)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

**To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)**

**Unit – I**

Company – Definition – Characteristics – Types of Companies – formation of a Company.

**Unit – II**

Memorandum – Articles – Prospectus – Alteration Procedures.

**Unit – III**

Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

**Unit – IV**

Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

**Unit – V**

Winding-up: meaning – models – procedure – consequences – defunct company.

**Text Book:**

Company Law : N.D. Kapoor, S.Chand& Co. Ltd., New Delhi – 2015.

**Book for Reference:**

Company Law : M.C. Shukla, S.Chand& Co. Ltd., New Delhi – 2016.

Company Law : Avtar Singh, S.Chand& Co. Ltd., New Delhi – 2014.

Company Law : Ashok and Bagrail – S.Chand& Co. Ltd., New Delhi – 2015.

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**INCOME TAX - II**

**Semester : VI**

**Sub-Code :**

**Hours / Week : 7**

**Credit : 5**

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**Objective:**

*To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, and corporate assessee.*

**Unit – I**

Deduction from Gross Total Income – Set-off of Losses and Carry Forward of Losses.

**Unit – II**

Assessment of individuals.

**Unit – III**

Assessment of partnership firms - Assessment of Association of Persons.

**Unit – IV**

Assessment of Companies.

**Unit – V**

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS) Procedure for Assessment- Self Assessment - Provisional Assessment- Regular Assessment – Re-assessment - Best Judgment Assessment – Ex-parte Assessment- Rectification of mistakes- Summary assessment – Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal,  
Sahitya Bhawan Publications, Agra,  
2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons,  
New Delhi -2018 - 2019

Income Tax Law and Practice : Vinoth K. Singhanian,  
Taxmann Publications, PVT  
Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice : Dinkar Pagare, Sultan Chand & Sons,  
New Delhi -2018 – 2019.

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**COMPUTERISED ACCOUNTING**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 3**  
**Credit : 2**

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**Objective:**

*To provide a knowledge on concepts of Computerised Accounting applications*

**Unit – I**

**Accounting and Computer:** Introduction – Features of Tally – Gateway of Tally – its components – company creation – F11: Features – F1: Accounting features - F2: Inventory features – F3: Statutory and Taxation features – F12: Configuration.

**Unit – II**

**Accounting Groups and ledgers:** Pre-defined Groups – Primary and Sub-Groups – Pre-defined Ledgers – User-defined Ledgers – Creation – Alteration – Deletion. **Inventory:** Groups – Categories – Items – **Units of Measure:** Simple – Compound.

**Unit – III**

**Accounting Vouchers:** Types of Vouchers – Creation of new voucher type – alteration – deletion - **Inventory Vouchers:** Stock journal – Receipt Note - Delivery note – Debit Note – Credit Note – Rejection - Special vouchers – Optional Voucher – Memorandum Voucher.

**Unit – IV**

**Pay Roll:** Introduction – Feature of pay roll – Voucher Entries – Creation of Pay Heads - Gratuity – Employee group – Employee salary statement – units of attendance – Pay roll reports.

**Unit – V**

**Reports:** Accounting Reports – Trail Balance - Profit and Loss Account – Balance Sheet – Cash Book – Bank Book – Purchase register – Sales register – Journal register – Day book – Statistics. Inventory Reports – Stock Summary – Item and group wise summary – Ratio Analysis – Movement Analysis – Physical Stock Register – Exception reports – Negative Stock and Ledgers.

**Text Book:**

Tally 9 : Dr. Krishnamoorthy

**Books for Reference:**

Comdex Tally 9 – Course kit : Dr. Namrtha Agarwal, Dream tech, New Delhi  
Tally 9 : C. Nellai Kannan, Nels Publications, Thirunelveli  
Tally : S. Palanivel, Margham Publications, Chennai.

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**DEPARTMENT OF COMMERCE**

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**B.Com (Computer Application)**

**COMPUTERISED ACCOUNTING LAB**

**Semester : VI**

**Sub-Code :**

**Hours / Week : 3**

**Credit : 2**

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1. Creation of Company and preparation of Final Accounts.
2. Creation of primary, sub groups, Stock groups and items.
3. Creation of ledgers – capital, purchase, sales, returns, bank, direct and indirect expenses.
4. Preparation of day book.
5. Creation of Units of measure – simple and compound.
6. Reconcile the bank transactions for a particular period.
7. Generation of pay roll reports.
8. Calculation of Tax – GST returns.
9. Preparation of TDS under GST.
10. Creation of Voucher type – cash receipt, bank receipt, cash payment and bank payment.

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**Project**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 4**  
**Credit : 4**

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**Objective:**

To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.

**Project Work:**

The project work shall be assigned to each student at the end of the sixth semester. The project report shall not be less than 40 type written pages and copy of the report shall be submitted to the department. The project report shall be valued by the internal examiner.



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**MANAGEMENT ACCOUNTING**

**Semester : VI**

**Sub-Code :**

**Hours / Week : 6**

**Credit : 5**

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**Objective:**

*To provide an insight into the accounting procedures and their applications in complex business management.*

**Unit – I**

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – tools of management accounting – Comparative Income Statement and Balance Sheet – Common Size Income Statement and Balance Sheet – Trend Percentage of Income Statement and Balance Sheet.

**Unit – II**

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

**Unit – III**

Cash flow analysis (AS-7) – Cash from operations – working capital requirements (simple problems only).

**Unit – IV**

Marginal costing – meaning, objectives, advantages and limitations – Break Even Point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change vs. status quo – expand or contract – shut down or continue.

**Unit – V**

Standard costing and variance analysis – material and labour variances only. (Simple problems only)

**Text Book:**

Management Accountancy : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2017

**Books for Reference:**

Management Accounting : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2017

Management Accounting : VasudevanGhosh

Financial Statement Analysis : R.K. Gupta

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**AUDITING**  
**(Elective – A)**

**Semester : VI**  
**Sub-Code :**

**Hours/Week : 5**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic knowledge of the principles and practice of auditing.*

**Unit – I**

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

**Unit – II**

Internal control, internal audit and internal check – Internal Control – Objectives – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

**Unit – III**

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

**Unit – IV**

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

**Unit – V**

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

**Text Book:**

Practical auditing : B.N.Tandon, S. Chand & Co. New Delhi - 2015

**Books for Reference:**

Principles and Practice of Auditing : Dinkarpagare, Sultan Chand & Sons,  
New Delhi - 2017  
Practical auditing : M. Sakshena  
Auditing Principles and Practice : Jagadish and prakash  
Auditing : Dr. Sharma, Vikas Publishing House PVT. Ltd.,  
New Delhi - 2015

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**PRINCIPLES OF CO-OPERATION**  
**(Elective – B)**

**Semester : VI**

**Sub-Code :**

**Hours / Week : 6**

**Credit : 4**

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**Objective:**

*To familiarize the students with the basic principles of Co-operation.*

**Unit – I**

Introduction: Co-operation – Meaning – definition – Characteristics – Benefits – Cooperation principles – Co-operative Vs Socialism – Co-operative Vs Capitalism – History and Growth of Co-operative Movement.

**Unit – II**

Rural credit and Co-operation: Need for rural credit – Agricultural credit societies – organization and registration – membership – area of operation management – Crop Loan System – All India Rural Credit review committee – suggestion – Audit – inspection of co-operative societies – Weakness of credit societies.

**Unit – III**

Central Co-operative Banks: Meaning – Objects – function – area of operation – membership – Branch Banking – share capital – sources of working capital – statutory and other reserves – Agriculture credit stabilization fund – own funds – deposits – Borrowings – Loan operations – Management.

**Unit – IV**

Consumers' Co-operation: Meaning and objects – origin and development – Organizational Structure – National Co-operative Consumers federation – State Co-operative commerce federation – Wholesale Stores, Departmental Stores / Super Bazaars / Primary Stores – merits and demerits – pricing policies.

**Unit – V**

Co-operative Marketing: Meaning, definition, Objects, and Advantages, History Growth, progress and organizational structure of co-operative marketing – special features of agricultural marketing – Indian farmers and their marketing difficulties – importance of efficient marketing.

**Text Book:**

Co-operation in India

: Dr. B.S. Mathur, SahityaBhavan,  
Agra.

**Books for Reference:**

- A Treatise on Co-operative Management : S. Nakkiran, Rainbow Publications, Coimbatore.
- Management of Co-operative Enterprises : T.K Taimani,
- New dimensions of Co-operative Management : G.S. Kamat
- Management of Co – operative Enterprises  
(Principles and Practices) : S.K. Sinha and Dr. R. Sahaya.

**YADAVA COLLEGE (Autonomous)**  
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**Govindarajan Campus, Thiruppalai,**  
**Madurai-625014.**

Regulations and Syllabus for Master of Commerce  
**(This will come into force from the academic year 2018-2019)**  
**Under CBCS**

**Eligibility for Admission**

Candidates seeking admission into the M.Com degree course in Commerce should have a Bachelor's Degree in Commerce / Business Administration / Corporate Secretary ship / Bank Management of Madurai Kamaraj University or any other degree accepted by the syndicate of MaduraiKamarajUniversity as equivalent thereto. The admission to the course will be based on the performance of the applicants in the qualifying examination and in the entrance test if necessary.

**Duration of the Course**

The duration of the course is two academic years. Each academic year consisting of two semesters. (Four Semesters).

**Medium of the Course**

English

Blue Print for Question Papers

Section	Type of Question	No. of Question	No. of Question to be answered	Marks to each Question	
<b>A</b>	Short Answer Questions (Open Choice)	8	5	2	10
<b>B</b>	Paragraph Type Questions (Open Choice)	8	5	4	20
<b>C</b>	Essay Type Questions (open choice)	5	3	15	45

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**75**

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	<b>Papers</b>	<b>Maximum Marks</b>	<b>Marks</b>	<b>Credit</b>
<b>Core Papers</b>	16	100	1600	68
Elective Papers	4	100	400	17
Project	1	100	100	5
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	<b>21</b>		<b>2100</b>	<b>90</b>
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#### Internal

Test	-	15
Assignment	-	5
Seminar	-	5
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Total	-	25
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Over all Passing Minimum 50%  
External Passing Minimum 45%

**Name of the Subject**

No .of hours/Week	Credit	Examination Hours	Internal	External	Total
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**Semester I**

**Core**

Advanced Accounting	6	4	3	25	75	100
Financial Services	6	4	3	25	75	100
International Business	6	4	3	25	75	100
Advanced Business Statistics	6	5	3	25	75	100

**Elective -I**

Human Resource Management	6	4	3	25	75	100
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**30**    **21**  
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**Semester II**

**Core**

Accounting for Business Decisions	6	4	3	25	75	100
Business Environment and Policy	6	4	3	25	75	100
Research Methodology	6	4	3	25	75	100
Operations research	6	5	3	25	75	100

**Elective – II**

Organizational Behaviour	6	4	3	25	75	100
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**30**    **21**  
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<b>Semester III</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
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**Core**

Corporate Accounting	6	5	3	25	75	100
Direct Taxes	6	4	3	25	75	100
Applied Costing	6	4	3	25	75	100
Customer Relationship Management	6	4	3	25	75	100

**Elective - III**

Entrepreneurship Development	6	4	3	25	75	100
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<b>30</b>	<b>21</b>					
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**Semester IV**

**Core**

Financial Management	6	5	3	25	75	100
Indirect Taxes	6	5	3	25	75	100
Security Analysis and Portfolio Management	6	4	3	25	75	100
Indian Banking System	6	4	3	25	75	100

**Elective – IV**

Rural Marketing	6	4	3	25	75	100
Project	-	5	-	-	-	100

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<b>30</b>	<b>27</b>					
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## Electives

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I</b>	(A) <b>Human Resource Management</b> (B) <b>Marketing Management</b>
<b>II</b>	(A) <b>Organisational Behaviour</b> (B) <b>Consumer Behaviour</b>
<b>III</b>	(A) <b>Entrepreneurship Development</b> (B) <b>Supply Chain Management</b>
<b>IV</b>	(A) <b>Rural Marketing</b> (B) <b>Strategic Management</b>

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com.**

**ADVANCED ACCOUNTING**

**Semester : I**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students in the Accounting.*

**Unit – I**

Accounts of sole traders: Trading and profit and loss Account – Balance sheet- Adjustments relating to closing stock, outstanding and unexpired expenses – income accrued and received in advance – Depreciation – Interest on capital and drawing – Provision for doubtful debts and discount on Debtors and Creditors – deferred revenue expenditure – loss of stock in fire – Goods distribution as sample – Manager’s commission.

**Unit – II**

Accounts of Partnership firms: Past adjustments – guarantee – Fixed capital and fluctuating capital method – changes in the constitution of the firm – calculation of ratios, Treatment of goodwill, revaluation of assets and Liabilities, transfer of revenues, at the time of admission, retirement and death – (Problems in Admission, Retirement and Death only).

**Unit – III**

Accounts of Non – Trading Concerns: Receipts and payment account – Income and expenditure Accounts – Conversion of receipts and payments account into income and expenditure Account and vice versa – Preparation of Balance sheet at the beginning and at the end from a given receipts and payments account and Income and expenditure accounts.

**Unit – IV**

Social Accounting: Approaches to social accounting – management of social cost benefits – Human Resource Accounting – Historical cost approach – Replacement cost approach – opportunity cost – should cost approach – present value approach – disclosure in financial statements – inflation Accounting: Current purchasing power accounting – Current Cost Accounting - specific and semred price level accounting – Price level change (Theory Only).

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

Advanced Accounting : S.P.Jain and K.L.Narang, Kalyani Publishers,  
New Delhi – 2017.

**Books for Reference:**

Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal,  
Sultan Chand & Sons, New Delhi - 2017

Advanced Accountancy : T.S. Reddy and A.Murthy,  
Margam Publication, Chennai - 2017

Advanced Accountancy : R.L. Guptha and M. Radhasamy,  
Sultan Chand & Sons, New Delhi - 2017

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**FINANCIAL SERVICES**

**Semester : I**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To create awareness among the students about of the existence of various financial markets and services available.*

**Unit – I**

The Financial System in India – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial markets – Classification – Development of Financial System in India.

**Unit – II**

Money Market – Definitions – Features – Objectives –importance – Composition – Structure - Features of the Developed Money Market.

**Unit – III**

New Issues Market – Meaning – Functions – Methods of floating New Issues – SEBI Guidelines – Advantages - Instruments of issue – players in the new issue market.

**Unit – IV**

Secondary Market – Meaning - Stock Exchange – Services – Organisation – structure – Listing of Securities - Stock Brokers – Methods of Trading in a Stock Exchange – genuine Trading Vs Speculative Trading - SEBI Guidelines.

**Unit – V**

Merchant Banking – Definition – Origin – Growth – Services – Problems – Scope. Mutual Funds – Meaning – Origin- Growth – Organisation – Types – Discounting – Factoring – Mode of Operation – Functions – Types Forfeiting - Definition –Types – Credit Rating – Definition – functions – benefits.

**Text Book:**

Financial Markets and Services : E.Gordon and K.Natarajan  
Himalaya Publications, New Delhi, 2018.

**Books for Reference:**

Emerging Scenario of Financial Services : E.Gordon and K.Natarajan  
Financial Services : B.Santhanam  
Corporate Finance : P.V.Kulkarni  
Essentials of Financial Services : S. Gurusamy

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**INTERNATIONAL BUSINESS**

**Semester : I**

**Hours/week : 6**

**Sub-code :**

**Credit : 4**

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**Objective:**

*To familiarize the students with the International Business practices.*

**UNIT – I**

Introduction to International Business: Introduction – Definition – Nature – Difference between International Business and Domestic Business – Advantages – Forces – Globalisation of Business – Growing powers of developing countries – problems – Stages – introduction to theories of competitive advantage and evolution.

**UNIT – II**

Modes of Entering International Business: Introduction – Entry and Expanding International Business – International Business Analysis – Modes of entry – Exporting – Licensing – Franchising – Joint venture – Mergers and acquisition – Strategic alliances – contract manufacturing – Entering International Business and strategic: International Business strategies – Turnkey projects – Evaluation of entry modes.

**UNIT – III**

Globalisation in India: India's foreign trade till independence period – foreign transaction in plan period – foreign trade in reforms period – Role of IMF and WTO – Agreement on Textile and Clothing – United nations conferences on Trade and Development – World Bank – Foreign trade Policies – Current Globalisation trends in India – Growth of Indian Foreign Trade.

**UNIT – IV**

Foreign Trade: Nature – Process of export and import in India – Documents and procedures – Liberalisation regarding import and export during reforms period – current exim policies – Financing Techniques for import and export in India – Bank and other Financial institutions focusing on exports India – ECGC and its role – Exim Bank and its role.

**UNIT – V**

Foreign Direct Investment (FDI): Introduction – Definition – need for FDI - Benefits – Argument – Theories – Classification – Policies, Foreign policies – FDI incentives – Consideration While investing outsider.

**Text Book:**

International Business : N.V. Badi, Arvinda Publication (p) Ltd., New delhi– 2017

**Books for reference:**

International Business : C. Jeevanandam, Suldan Chand & Sons, New Delhi – 2016.

International Trade : A.K. Thakur, M. Dev, Regal Publications, New Delhi, 2017.

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**ADVANCED BUSINESS STATISTICS**

**Semester : I**

**Hours / Week : 6**

**Sub-Code:**

**Credit : 5**

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**Objective:**

*To facilitate the students to learn and understand the important statistical technique and their application in research.*

**Unit – I**

Correlation analysis – simple and multiple – methods – Regression analysis – simple and multiple – Regression Equation.

**Unit – II**

Probability – meaning- theorems of Probability – conditional Probability – Bayes theorem – theoretical distributions – meaning – Binomial distribution – Poisson distribution – normal distribution.

**Unit – III**

Statistical inference – Tests of Hypothesis – introduction – procedure of testing hypothesis, standard error and sampling distribution – Estimation – Test of Significance for attributes - Test of significance for large samples – Test of significance for small samples.

**Unit – IV**

The chi-square test – introduction – Definition – The chi-square distribution – conditions for applying chi-square test – uses – limitations.

**Unit – V**

F Test and Analysis of variance - introduction – F test – Application of F Test – Analysis of variance – Assumptions in analysis of variance – Technique of analysis of variance – One way classification model – Two way classification model.

**Text Book:**

Statistical methods : Dr.S.P. Gupta, Sulthan Chand & Sons, New Delhi - 2017

**Books for reference:**

Advanced Business Statistics : Sanchetty&Kapoor, Sultan Chand & Sons, New Delhi - 2017

Statistics Theory and Practice : R.S.N. Pillai&Bagavathi. S. Chand & Co. Ltd., New Delhi, 2017

Business Statistics : S.P. Gupta and M.P. Gupta, Sultan Chand & Sons, New Delhi – 2017

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**HUMAN RESOURCE MANAGEMENT**  
**Elective – A**

**Semester : I**  
**Sub-code :**

**Hours/week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire knowledge in Human Resource Management.*

**UNIT – I**

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

**UNIT – II**

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

**UNIT – III**

Employee: training: concept of training – need for training – importance of training –steps in Training Program – Developing Managers –Management Development – Performance appraisal Methods – problem and solution – MBO approach – the appraisal interview – Performance Appraisal in Practice.

**Unit – IV**

Wage and Salary Administration: Objectives of wage and salary Administration – Principles of Wage and Salary Administration – Components of Wage and Salary Administrative – Methods of wage Payments – Wage legislation in India – Wage Differentials –incentives – Benefits – making incentives and Benefits more effective – Practices in Indian Organizations.

**Unit – V**

Labour relation and collective bargaining: Trade Unions – Collective bargaining – future of Trade Unionism – Discipline administration – grievances handling – managing dismissals and separation- Trade Union Movement in India – Problems of Trade Unions – Recommendations of National Commission of labour.

**Text Book:**

Human resource management

: Dr.S.SKhanaka, S.CHAND Publication,  
New Delhi 2017.



**Book for Reference:**

- Human resource management : C.B. Gupta. Sultan Chand & Sons,  
New Delhi - 2016
- Human Resource management : L.M Prasad. Sultan Chand & Sons,  
New Delhi - 2016
- Human Resource & personnel management : K. Aswathappa, McGraw Hill  
Publication, New Delhi - 2017

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**MARKETING MANAGEMENT**  
**Elective – B**

**Semester : I**  
**Sub-code :**

**Hours/week : 6**  
**Credit : 4**

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**Objective:**

**To identify the recent trends in marketing and describe the process of planning and development of a product.**

**Unit – I**

Marketing Management – Meaning – Characteristics – Functions – Evolution of Marketing – Social marketing – Relationship Marketing – Marketing Planning – Marketing Environment – Marketing Mix – Marketing Segmentation.

**Unit – II**

Consumer Behavior – Profile of Indian Consumers – Marketing Information System: meaning, Characteristics, Importance Development & Requisites – Consequences of globalization and its challenges.

**Unit - III**

Product Planning – Product Mix – Stages in new Product Development – Product Diversification – Branding – Packaging – Labeling – Product Positioning – product life cycle.

**Unit – IV**

Pricing – Meaning, Importance, Objectives, factors affecting pricing decisions, kinds of pricing – channels of distribution – Meaning – functions – channel design – factors affecting choice of channel design – Managing channel conflict – Recent trends in marketing ( Rural marketing, Multi level marketing, Online marketing, Tele marketing)

**Unit – V**

Sales promotion – Need – Sales Promotion at different levels – Advertising – Kinds of Advertising media – Advertisement copy – Publicity & Public Relations – Personal Selling – Qualities and types of salesmen.

**Text Book:**

Principles and Practice of Marketing

: Memoria C.B. & Joshi, KitabMahal,  
New Delhi, 2015

**Book for Reference:**

Marketing Management

: Kotler Philip, Prentice Hall New Delhi Tenth Edition, 2017.

Marketing Management

: Sherlekar S.A. Himalaya Publishing House, Mumbai 14<sup>th</sup> Edition, 2015.

Marketing

: Rajan Nair. N and Sanjith R. Nair, Sultal Chand & Sons, 2017

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**M.Com.**

**ACCOUNTING FOR BUSINESS DECISIONS**

<b>Semester</b>	<b>: II</b>	<b>Hours/ Week</b>	<b>: 6</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 4</b>

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**Objective:**

*To enable the students to obtain knowledge on the important accounting areas that help in decision making*

**Unit –I**

Management accounting – definition – scope – functions - advantages and limitations - management accounting Vs financial accounting-cost accounting Vs management accounting-tools of management accounting.

**Unit – II**

Financial statement analysis - Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis – uses and limitations of ratio analysis – types of ratios – liquidity, profitability, solvency and turnover ratios.

**Unit – III**

Cash flow analysis (AS-7) – uses – limitations – Cash from operations.

**Unit – IV**

Cost-volume-profit analysis-BEP-utility of CVP analysis-decision involving alternative choices- key factor-determination of sales mix-exploring new markets-discontinuance of a product line – Make or buy decision-equipment replacement decision-change Vs status quo-expand or contract-shutdown or continue and pricing decisions – Standard Costing and variance analysis – Material and labour variance only (Simple Problems only)

**Unit – V**

Budget and budgetary Control-Classification of Budgets-Functional budgets-cash budget-master budget-fixed budget-flexible budget-zero base budgeting-management reporting system-meaning-types-requisites of good report-steps for effective reporting.

**Text Book:**

Management Accounting

: T.S.Reddy&Y.H.P.ReddyMargham  
Publications, Chennai – 2018.

**Books for Reference:**

- Management Accountancy : S.P.Jain and K.L.Narang, Sultan Chand & Sons, New Delhi – 2017.
- Principles of Management Accounting : S.N.Maheswari, Sultan Chand & Sons, New Delhi – 2017.
- Management Accounting : R.S.N.Pillai and Bagawathi, S. Chand & Co. Ltd., New Delhi – 2017
- Management Accounting : M.Y.Khan and P.K.Jain, Tata McGraw Hill Co. Ltd., 2017

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**M.Com.**

**BUSINESS ENVIRONMENT AND POLICY**

<b>Semester</b> : II	<b>Hours/ Week</b> : 6
<b>Sub-Code</b> :	<b>Credit</b> : 4

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**Objective:**

*To expose the students to the various environments of Business.*

**Unit – I**

Business and Its Environment: Definition – Demographic Factors – Economic Environment – Economic Forces Affecting Demand – Competitive Forces – Geographical and Ecological Environment – Ecological Environment – Water Pollution – Air Pollution – Noise Pollution – Social and Cultural Environment – What is meant by Social and Cultural Environment – Political Environment – Legal Environment – Technological Environment – The impact of Technology on Society – Impact of Technology on Business Operations – Social Technology.

**Unit – II**

Interaction of Economic and Non-Economic Environments: Sociological and Economic Environment – Political and Economic Environment – Educational-Cultural and Economic and Economic Environment – Physical Environment & Economic Environment – Classifications of Business Environment – Static Environment – Dynamic Environment – Internal Environment – External Environment – Micro Environment – Macro Environment – Market Environment & Non – Market Environment.

**Unit – III**

Social Responsibilities of Business: Meaning – Joint-stock Companies: Responsibility to Owners – Employer – Employee Relationship – Industrial legislation – Welfare of Employees – Promotional Avenues – Job Dissatisfaction – Trade Unionism in India – The Trade Union Act 1926 – Business and Community – Community Relation – Corporate Social Responsibility (CSR) – Business Giving – Special Responsibility towards Customers – Limits to Social Responsibility – Social Responsibilities of Business: Indian Situation – Social Audit. Business Ethics: Business Codes of Conduct – Business Ethics in India – Role of Trade Association in Business Ethics.

**Unit – IV**

Liberalization; Privatization and Globalization: Privatization – Way of Privatization in India – Liberalization – Improvement in Competitiveness and Internationalization – Globalization – Background for Globalization in India – Reforms made to adopt Liberalization and Globalization – Advantages of Globalization – Costs and Demerits of Globalization.

## **Unit – V**

Current Issues in Business Environment: Urbanization – Population – Public Distribution System – Patents and Trade Marks – Multinational Corporations: Definition – Origin – Benefits – Harmful Effects – Multinational Corporations in India.

### **Text Book:**

Business Environment : S. Sankaran, Margham Publications, Chennai, 2018.

### **Books for Reference:**

Business Environment : NamitaGopal, Tata McGraw Hill Company, 2017

Business Environment : Dr. K. Chidabaram and Dr. V. Alagappan, 2010.

Business Environment : Dr. C.B. Gupta, Sultan Chand & Sons, New Delhi, 2015.

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**RESEARCH METHODOLOGY**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the various methods and techniques of research.*

**Unit – I**

Research: Introduction – Classification of Research – Business Research – Its Nature and Scope – Benefits of Research – Planning Research Project – Identification of Research Problems – Selection of a Problem – Formulation of a Problem – Research Design.

**Unit – II**

Sampling: Advantages of Sampling – Limitations of Sampling – Theoretical Basis of Sampling – Steps in Sampling – Sampling Methods – Probability and non probability – analysis and interpretation.

**Unit – III**

Methods of Collecting Primary Data: Observation – Interview – Telephone Interview – Mail Survey – Secondary Data – Significance of Secondary Data – Evaluating Secondary Data – Sources of Secondary Data - Tools for collection of Data – Test – Schedule – Questionnaire – scaling techniques – process of data – editing – coding – tabulation - Pre-testing the Questionnaire – Pilot Study.

**Unit – IV**

Hypothesis: Introduction – Sources of Hypothesis – Characteristics of Hypothesis – Testing Procedure of Hypothesis – Limitations of Hypothesis.

**Unit – V**

Research Report: Introduction – Types of Reports – Contents of a Report – Steps in Drafting Reports.

**Text Book:**

Research Methodology : Dr N. Thanulingom, Himalaya Publishing House, New Delhi – 2015.

**Books for Reference:**

Research Methodology : Dr.O.R.Krishnaswamy, Himalaya Publishing House, Mumbai – 2017.  
Research Methodology : C.R.Kothari – Himalaya Publishing House, Mumbai – 2015.

A Text Book of Research Methodology : P.C.Tripathi, Sultan Chand & Sons, New Delhi – 2015.



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**OPERATIONS RESEARCH**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to acquire working knowledge in Operations Research technique and the make various decision making.*

**Unit – I**

Operations Research – origin and development – Role in decision making – characteristics – phases – general approaches – Linear Programming Problem – applications and limitations – formulation of LPP – graphical solution – simplex method.

**Unit – II**

Transportation problems – unbalanced problems – degeneracy – Maximizing profit – Assignment problems - difference between transportation problem and assignment problem.

**Unit – III**

Queuing theory – meaning – elements of queuing systems – single channel models only

**Unit – IV**

Games theory – two persons – zero sum games – the Maximin – minimax principle  
Graphical solution – Dominance property - Arithmetic method for  $n \times 2$  games excluding  $m \times n$  rectangular games.

**Unit – V**

Network analysis – PERT / CPM – Objectives, advantages and limitations  
Similarities and dissimilarities (excluding crash cost method) – Time Estimates, Earliest timings and Latest timings.

**Text Book:**

Operation Research : P.R. Vittal & V. Malini,  
Margham Publication, Chennai - 2018

**Books for Reference:**

Introduction of Operation Research : P.K. Gupta and D.S. Hira, S.Chand & Co. Ltd.,  
New Delhi – 2015.

Operation Research : Kanti Swarup, P.K. Gupta and Manmohan,  
Sultan Chand Co., New Delhi – 2015.

Operation Research : Kapoor V.K. Sultan Chand Co., New Delhi – 2016.

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**ORGANISATIONAL BEHAVIOUR**  
**Elective - A**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To make students aware of the fundamentals of organizational behaviour, its importance and recent developments.*

**Unit – I**

Organizational behavior: meaning, definition and features – Various approaches to the study of organizational behaviour – process of behavior – Models of Organizational behaviour – Individual Behaviour: factors affecting Individual Behaviour - Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; determinants of personality; Development of personality; Major traits influencing organizational Behaviour

**Unit – II**

Definition of motivation and motive – nature of motivation – importance of motivation – techniques to increase motivation – Maslow's need Hierarchy theory – Alfred's ERG theory – Herzberg's motivation theory – motivation techniques. Definition of morale – factors affecting morale – cause of low morale – factors improving morale – meaning, definition, Features and types of conflict – causes of conflict – conflict management – preventive measures and curative measures.

**Unit – III**

Group dynamics – definition – types of groups – theories of group formation – problems of informal groups – group norms – types, meaning of group cohesiveness – five stages, of group development – meaning and nature of group decision making – types – steps – styles – techniques – advantages and disadvantages in group decision making.

**Unit – IV**

Stress management – meaning and definition – nature of stress – source – extra – organization, and group stresses – individual stressors – consequences of stress – strategies for stress – Individual approaches and organizational approaches.

**Unit – V**

Meaning of Change – forces for changes – types of changes – managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change – meaning and definition of Organizational Development – characteristics – needs – benefits – limitations – steps in Organizational Development.

**Text Book:**

Organisational Behaviour : Shashi K. Gupta & Rosy Joshi, Kalyani Publishers,  
New Delhi - 2015

**Books for reference:**

Organisational Behaviour : L.M. Prasad, Sultan Chand & Sons, New Delhi, 2015  
Organisational Behaviour : Dr. P.C. Sekar, Empee Publications, Madurai – 2015.  
Organisational Behaviour : Fred Luthans, McGraw Hill Co. New Delhi – 2010.

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**CONSUMER BEHAVIOUR**  
**Elective - B**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd.,  
2017.

**Books for reference:**

- Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd.,  
Indian Edition.
- Consumer Behaviour : Suja .R Nair, Himalay Publishing House,  
Mumbai - 2015
- Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic  
Publishers.2014

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**CORPORATE ACCOUNTING**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to learn the accounting practices following by corporate bodies.As per Companies Act 2013, including Rules 2014 and 2015.*

**Unit – I**

Final accounts of companies (having regard to the provisions of Companies Act 2013 in general and Schedule III to the Companies Act in particular) – Profit prior to incorporation.

**Unit – II**

Valuation of Goodwill- meaning – Methods of Calculating Goodwill - Valuation of Shares Meaning – Methods of Valuation of Shares.

**Unit – III**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit - IV**

Holding companies and Consolidated accounts – consolidation of profit and loss account – consolidation in case of vertical group – reciprocal stock holding – General Instruction for Companies Act 2013 – Consolidated balance sheet.

**Unit – V**

Liquidation – Statement of affairs (Including deficiency or surplus account) and preparation of Liquidator's final statement of account.

**Text Book:**

Advanced Accountancy : S.P.Jain and K.L.Narang,  
Kalyani Publication, Ludhiyana - 2018

**Books for Reference:**

Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal,  
Sultan Chand & Sons, New Delhi – 2017  
Advanced Accountancy : T.S. Reddy and A.Murthy,  
Margam Publication, Chennai – 2018  
Advanced Accountancy : R.L. Guptha and M. Radhasamy,  
Sultan Chand & Sons, New Delhi – 2017.

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**DIRECT TAXES**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To expose the students to the various concepts of Direct Taxes and to familiarize them with the computation of income under various heads.*

**Unit – I**

Tax – Cess – Fees – Cannon of Taxation – Direct Taxes – Indirect Taxes – Meaning – Features – Difference – Merits – Demerits - Income Tax Act, 1961 – Definitions – Basis of charge – Residential status – Capital and Revenue items – Exempted incomes - Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Unit – II**

Computation of taxable income under different heads of incomes – Salary – House Property.

**Unit – III**

Profits and Gains from Business or Profession – Capital Gains – Other Sources

**Unit – IV**

Deduction from Gross Total Income – Set-off and carry forward of Losses – Assessment of Individual.

**Unit – V**

Assessment of Firms and Companies

**Text Book:**

Direct Taxes : Mehrotra and Goyal,  
SahityaBhawan Publications, Agra – 2018.

**Books for Reference:**

Direct Taxes Law and Practice : Vinod K. Singhania, Taxmann Publication (P)  
Ltd., New Delhi – 2018.  
Professional approach to Direct Taxes : GirishAhuja and Ravi Gupta,  
Bharat Publications New Delhi – 2018.

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**APPLIED COSTING**

**Semester : III**

**Hours/ Week : 6**

**Sub-Code :**

**Credit : 4**

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**Objective:**

*To provide knowledge on various techniques of costing and their application in different fields.*

**Unit – I**

Job costing – features – needs – procedure – batch costing - Contract Costing – features – Types of contract– profit on incomplete contract – Cost plus contract – Escalation clause – preparation of contract Account.

**Unit – II**

Service Costing – Transport Costing – Power House Costing – Hospital Costing – Hotel Costing – Collection of Costs – Selection of units – Ascertainment of Costs.

**Unit – III**

Process Costing – Application of Process Costing – Process Losses – Abnormal Gain – Inter Process profits – Equivalent production – preparation of process Account with and without Process Losses and work- in-Progress.

**Unit – IV**

Joint Products and By-products Costing – Operation Costing- Tenders or Quotations.

**Unit – V**

Cost Control – meaning – elements – cost control scheme – cost control techniques – cost reduction – meaning – advantages – cost reduction programme – tools and techniques of cost reduction – difference between cost control and cost reduction – cost audit – types of cost audit – techniques – cost audit programme – functions of cost auditor. (theory only)

**Text Book:**

Advanced Cost Accounting : S.P. Jain and K.L Narang,  
Kalyani Publications, Ludhiana - 2018

**Books for Reference:**

Advanced Cost Accounting : S.P. Iyengar, Sultan Chand & Sons,  
New Delhi - 2017  
Costing Accounting : S.N. Maheshware, Sultan Chand & Sons,  
New Delhi - 2017  
Cost Accounting : R. Srinivasan& R. Ramachandaran, Sri Ram  
Publication, Trichy, 2018  
Practical Costing : B.S. Khanna, I.M. Pandey, G.K. Ahga, M.N. Arora  
S. Chand, New Delhi – 2010.



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**CUSTOMER RELATION MANAGEMENT**

**Semester : III**  
**Sub-code :**

**Hours/week: 6**  
**Credit : 4**

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**Objective:**

*To make the students aware of the consumers rights, duties, and protection available to them through various legislations.*

**Unit – I**

Introduction to Customer Relationship Management (CRM) – Definition – Distinction between Traditional and Relationship Marketing – The Six Markets Model– Customer Relationship Survey Design– Requisites for a Survey Design – Advantages of CRM – Types of CRM – Formation Process of Relationship Marketing – Common Causes of Failure.

**Unit – II**

Customer Relationship: Relationship life cycle – Relationship Stages. Transformation: CRM Business Transformation Process – Business Cycle. Communication: Definition – Process – Interpersonal and Intrapersonal Communications – Barriers of Communication in CRM– Essentials of Business Letter – Tips for Writing Letter.

**Unit – III**

CRM Implementation – CRM framework – Programmes of Implementing Relationship Marketing – Strategy – Structure – Systems – Shared Values – Staff – Skills – Styles – Integration of CRM with ERP – Need.

**Unit – IV**

Monitoring and Controlling Relationship – Approaches to Monitoring – Measures of Relationship success – Service Quality – Measuring financial performance – Selecting Relationship-level Measures – Service Recovery – Principles of Service Recovery – The GAPS model for managing service quality. CRM Implementation – CRM framework – CRM Implementation Systems – Integration of CRM with ERP system – CRM integration Attributes – CRM and ERP – Call centre – Computer Telephony Integration (CTI) – PC – Based Telephony – Automated Outbound Dialing (AOD) – Customer Contract Centre Reporting.

**Unit – V**

Technology for Relationship Marketing: CRM and Internet Challenge – Criteria for creating Value for Customers – Measure the effect of Internet – Impact of Internet – Data Warehousing – Benefits of Data Warehousing – CRM Call Centre – Multimedia Contact Centre. E-CRM: Meaning – Different Levels of e-CRM – The Future of CRM.

**Text Book:**

Customer Relationship Management : Dr.S.Sheelarani, Margham Publication, 2016.

**Books for Reference:**

- Customer Relationship Management : Peeru Mohamed, Vikas Publishing House.  
CRM – Return on Relationship : K. Jayadev  
Customer Relationship Management : Ajay Ramdasi.  
Customer Relations in the digital era : R. Venugopal.

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**ENTREPRENEURSHIP DEVELOPMENT**  
**Elective - A**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire working knowledge in Entrepreneurship Development.*

**Unit – I**

Entrepreneur – Definition – Characteristics – functions – Types of Entrepreneur, Entrepreneur and economic development – Entrepreneurship – Definition – Characteristics – Factors stimulating Entrepreneurship – Entrepreneurship development – Entrepreneurship as a career.

**Unit – II**

Project identification: Meaning and Definition – Project Classification – Project Life Cycle – Project identification – Sources, Services and Systems of Business Information – Information Sources – Information Centres in India. Project Report: Meaning – Components of Project Report – Contents – Importance – Reasons for Failure of Project Report Model Project Report. Project Appraisal: Meaning and Definition – Market Feasibility Analysis – Technical Feasibility Analysis – Financial Feasibility Analysis - Economic Feasibility Analysis Managerial Feasibility Analysis – Social Feasibility Analysis.

**Unit – III**

Institutional Support to Entrepreneurs: Small – Scale Industries Board – Small Industries Development Organization – Small Industries Corporation – National Small Industries Corporation – National Productivity Council – National Research Development Corporation – Small Industries Development Corporation – Industrial Technical consultancy Organisation of Tamil Nadu – District Industries Centre. Institutional Finance to Entrepreneur: Tamil Nadu Industrial Investment Corporation – Small Industries Development Corporation of India – Commercial Bank.

**Unit – IV**

Starting a Small-Scale Industry: Business Idea – identifying Business Opportunity Forms of Ownership – Preparation of Detailed Project Report – Location – Procurement of Land/Shed – Registration – Term Loan and Working Capital Subsidy – Order for Machinery – Power Connection – Insurance – Government Clearances – Raw Material – Establish Product Diversification Network – Trial Runs - Commencement of Commercial Production. Sickness In Small-Scale Units: Meaning – Objectives – Subsidy – Tax Concession – Marketing and Export Assistance – Technical Assistance.

## **Unit – V**

Women Entrepreneurs: Concept of Women Entrepreneurs – Factors Influencing Women Entrepreneurs – Types of Women Entrepreneurs – Male Entrepreneurs Vs. Female Entrepreneurs – Women Entrepreneurs in India – Support and Assistance Problems – Remedial Measures. International Entrepreneurship: Meaning – Difference between Managing Domestic and International Business – Modes of Entry into International Business.

### **Text Book:**

Entrepreneurship Development : E. Gordon, K. Natarajan, Himalaya Publishing House.

### **Books for Reference:**

Entrepreneurship Development : Jayshree Suresh  
Entrepreneurship Development : RenuArora and S.K. Sood  
Entrepreneurship Development : Jose Paul, N. Ajith Kumar, Paul T. Mampilly.

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**SUPPLY CHAIN MANAGEMENT**

**Elective - B**

**Semester : III**

**Hours / Week : 6**

**Sub-Code :**

**Credit : 4**

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**Objective:**

*To explain basic theory and techniques of Supply Chain to examine the issue and problems associated with supply chain in a changing business environment.*

**Unit – I**

Introduction to Supply Chain Management Frameworks – Evolution – Goals – Strategies Principles and Drives of Supply Chain Performance – Integrated Framework using SCOR model.

**Unit – II**

Supply Chain Facilities network design – Distribution Network design – Design options – E Business and distribution network – Factors influencing design – Role of IT – Demand forecasting and management.

**Unit – III**

Strategic Sourcing and supply Chain Management (In – Bound Logistics) Supply scheduling – Purchasing – Outsourcing, Relationship Management, Supplier Development and rating – Inventory management in supply chain – objectives – types of inventory – inventory control.

**Unit – IV**

Transportation Management in supply chain – Service choices and characteristics – Service selection – Vehicle routing and scheduling – Warehouse Management – Facility location decisions – Design and operations.

**Unit – V**

Supply Chain Metrics and Benchmarking – information technology and supply chain management – Integration, ERP, E – Business and Decision Support System, role of RFID – Coordination in supply chain – Bullwhip effect – Issues in International Logistics and Global Supply Chain Management – Best practices from Global and Indian Companies.

**Text Book:**

Supply Chain Management : Narayan Rengaraj – Tata McGraw Hill Co. 2015

**Books for Reference:**

Supply Chain Management : Rahul. V. Altekar By PHI Learning PVT. Ltd. 2015

Supply Chain Management : David Simchilevi, Ravi Shankar  
Tata McGraw Hill Co. 2015

Supply Chain Management : John T. Ment ZFR. Response Books,  
A division of safe publications.

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**FINANCIAL MANAGEMENT**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to gain knowledge in the area of financial management of corporate sector.*

**Unit – I**

Financial management – nature, scope and objectives – profit maximization Vs wealth maximization – Financial Decisions – Functions of financial management – Finance function – organization of finance – significance of financial management.

**Unit – II**

Long term investment decisions – planning and control of capital expenditure – capital budgeting process – Ranking of investment proposal – cost of capital and its application in capital budgeting decisions.

**Unit – III**

Financial decisions – capital structure – leverage – determinants of leverages – Theories of capital structure – capitalization – over and under capitalization.

**Unit – IV**

Working capital management – Concept – needs – determinants of working capital – inventories – receivables – management of cash.

**Unit – V**

Dividend decisions – Dividend Policy – Dividend policy decisions – different dividend theories only – policies regarding retained earnings – corporate dividend practice in India.

**Text Book:**

Financial Management

: Dr.S.N.Maheswari

Sultal Chand & Sons, New Delhi – 2018.

**Books for Reference:**

- Financial Management : R.Ramachandiran and R.Srinivasan.  
Sriram Publication, Tiruchi – 2018.
- Financial Management : Khan and Jain,  
Tata McGraw Hill Publishing Co. Ltd.,  
New Delhi -2018
- Financial Management : Pandey I.M,  
VikasPublishing House PVT. Ltd., 2018.
- Financial Management : Prasanna Chandra, Tata McGraw Hill  
Publishing Co. Ltd., New Delhi -2018

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**INDIRECT TAXES**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To make the students understand the different features of Indirect Tax Law, Structure of GST ( SGST, CGST, UTGST and IGST) and Customs duty.*

**Unit – I**

Indirect Tax – Introduction – Special features – Merits – Demerits – Differences between Direct Taxes and Indirect Taxes – Constitutional validity of indirect tax laws - Indirect tax structure in India.

**Unit – II**

Goods and services Tax (GST) Overview: Constitution aspects – Central Goods and Service Tax (CGST) Act 2017 –Structure of GST ( SGST, CGST, UTGST and IGST)– Application of CGST / IGST Law – charge in tax – Exemption from tax – composition levy – computation of GST Liability – Practical Problems.

**Unit – III**

GST Input tax credit – Basis of input tax credit – input – input service and capital goods – Claim of input tax credit – Returns under GST – GSTR – I to GSTR XI – Audit under GST – Types of GST Audit - Practical Problems.

**Unit – IV**

Procedures and special provisions under GST – Provision relating to electronic commerce – liability to pay in certain cases – Administration of GST – Assessment and Audit – Demand and recovery – Registration – reverse charge – refund – job work - offences and penalties – Advance Ruling – Appeals and Revision -Practical Problems.

**Unit – V**

Customs Act 1962 – Historical background – basic concept and definition – valuation of goods – exemption from duty – Clearance of transport goods – Clearance of export goods – warehousing – duty drawbacks – refund of customs duty – advance rulings offence and penalties – Practical Problems.

**Text Book:**

Indirect Taxes

: H.C.Mehrotra and V.P.Agarwal,  
SahityaBhawan Publications, Agra - 2018 – 19.



**Books for Reference:**

- Indirect Taxes : Sanjeev Kumar  
Indirect Taxes Law and Practice : V.S. Dantey, Taxmann Publications (P) Ltd.,  
New Delhi - 2018 – 19.  
Indirect Taxes Made Easy : Prof. N.S. Govindan, C. Sitaraman and Co. Pvt. Ltd  
Indirect Taxation : V. Balachandran, Sultan Chand Publication,  
New Delhi -2018 – 19.

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**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire knowledge in security analysis and portfolio management.*

**Unit – I**

Investment – Meaning - Nature – Objectives - Scope of Investment – Investment process – Classification of Investments - Features of Investment – Factors affecting investment decisions – Investment Strategies – Types of investors - Speculation – Gambling – Investment planning and alternatives.

**Unit – II**

Security analysis – Fundamental Analysis - Technical Analysis – Efficient Market Hypothesis - Random Walk Theory – Dow Theory – Elliott Wave Theory - Risk and Return Analysis (Practical Problems) – Valuation Models of Equity and Bonds (Practical Problems).

**Unit – III**

Options and Futures –Typesof Options – Advantages of Options – Limitations of Options – Factors determining the Option Value – Characteristics of Options – Determination of future prices - Valuation of options and futures - Distinction between futures and options (Theory Only)

**Unit – IV**

Portfolio management – Evaluation of Portfolio Management – Role of Portfolio management – Phases of Portfolio Management – PortfolioRisk and Return (Practical Problems) – Portfolio Construction Models – Markowitz Model (Practical Problems) –Sharpe Index Model – Capital Asset Pricing Theory

**Unit – V**

Portfolio evaluation (Practical Problems) – need and process of evaluation – Portfolio Revision –formula plans – rupee cost averaging – constant rupee value –constant ratio and variable ratio plans

**Text Book:**

Investment management  
(Security Analysis and Portfolio Management) : Preeti Singh, Himalaya Publishing House, New Delhi – 2017.

**Books for Reference:**

- Security Analysis and  
Portfolio Management : B. Kevin. PHI Learning PVT.Ltd., 2018.
- Security Analysis and  
Portfolio Management : Punithavathi Pandian, Vikas Publishing  
House Pvt. Ltd., New Delhi – 2018.
- Investment Management : V.K. Bhalla, S. Chand & Co.,  
New Delhi – 2017.
- Investment Management : Dr L. Natarajan, Margham  
Publications, Chennai – 2018.
- Security Analysis and  
Portfolio Management : Shashi K. Gupta & Rosy Joshi  
Kalyani Publication, Ludhiana (2017)

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**INDIAN BANKING SYSTEM**

**Semester : IV**

**Sub-code :**

**Hours/week : 6**

**Credit : 4**

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**Objective:**

*To enable the students to acquire working knowledge in banking system.*

**UNIT – I**

Banking System in India: Indigenous Bankers – Commercial Banks – Cooperative Banks – Regional Rural Banks – Foreign Banks – Development Banks – Industrial Development Banks – Industrial Finance Corporation – Industrial Development Banks of India - Industrial Credit and Investment Corporation of India – Industrial Reconstruction Bank of India – NABARD – National Housing Bank – Banking Commission – Banking Sector Reforms – Income Recognition – Classification of Assets – Provisioning Requirements – Capital Adequacy Norms – Basel II Accord – Post-reform Position

**UNIT – II**

The Banking Regulation Act, 1949: Origin of the Act – Business of Banking Company – Capital Requirements – Management – Maintenance of Liquid Assets – Licensing of Banking – Opening of New Branches – New Licensing Policy – Loans and Advances – inspection of Banks – Powers of the RBI – Returns to be submitted – Acquisition of Business – Winding Up and Amalgamation of Banking Companies.

**UNIT –III**

Central Banking: Nature of the Central Bank – Functions – Methods of Credit Control. Reserve Bank of India: Constitution – Functions - RBI and Agricultural Credit – RBI and Industrial Finance – RBI and the Bill Market Scheme – Financial Inclusion.

**Unit – IV**

Meaning – Classification – Equipment Leasing Company – Hire Purchase Finance Company – Housing Finance Company – Investment Company – Loan Company – Mutual Benefit Financial Company – Residuary Non-banking Company – Non-banking Financial Companies (Reserve Bank) Directions, 1998 – Minimum Credit Rating – Ceiling on Deposit – Guidelines on Prudential Norms – Services Rendered by Non-banking Companies – Non banking Companies and the RBI.

**Unit – V**

Traditional Banking Vs. E-Banking – Facets of E-Banking – Intranet Procurement – E-Banking Transactions – Merits – Mchq Product – Electronic Delivery Channels – Truncated Cheque and Electronic Cheque – Models for E-Banking – Complete Centralised Solution – Features CCS Cluster Approach – High Tech. Bank within Bank – Advantages of E-Banking – Constraints in E-Banking – Security Measures.

**Text Book:**

Banking Theory Law Practice

: Gorden&Natarajan,  
Himalya Publications, Mumbai - 2015

**Books for Reference:**

Banking Theory Law and Practice

: Sundharam&Varshney,  
Sultan Chand & Sons, New Delhi - 2016

Banking Theory Law Practice

: B. Santhanam

Banking Theory Law Practice

: S.Gurusamy

Banking

: M.L.Tannon

Banking

: Varshney, Sultan Chand & Sons,  
New Delhi - 2015

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**RURAL MARKETING**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To facilitate the students to acquire Knowledge in the field of Rural Marketing.*

**Unit - I**

Introduction – rural marketing – Concept and scope – Nature of Rural Market – Taxonomy of Rural Market – Attractiveness of Rural Market – Rural Vs. Urban Marketing – The Implication: Value added Rural Marketing – Rural Market Segmentation – Degrees of Segmentation – Guides to Effective Segmentation – Bases of Segmentation - Targeting – Positioning.

**Unit – II**

Product strategy: Product – Meaning – classifications – Significance of Product Strategy – Scope – Product Mix Decisions – Product Item Decisions - Competitive Product Strategies.

**Unit - III**

Pricing Strategy: Pricing – Meaning – Significance – Pricing Objectives – Pricing Policy – Pricing Strategies.

**Unit – IV**

Promotion Strategy: Promotion – Meaning – Importance – Promotion Mix – elements – Personal Selling – Advertising – Exploring Media – Profiling Target Audience – Designing Right Promotion Strategy – Promotional Campaigns.

**Unit – V**

Distribution strategy: Distribution –meaning - importance – Channels – The Old Set up – The New Players – New Approaches

**Text Book:**

Rural Marketing (text and cases) : C.S.G. Krishnamacharyalu and LalithaRamakrishnan  
Pearson Education, New Delhi

**Books for Reference:**

Rural Marketing : R. Krishna Murthy

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**STRATEGIC MANAGEMENT**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

**To familiar with the concepts and process of Strategic Management and understand the strategic alternatives and the process of making strategic choice.**

**Unit – I**

Introduction: Strategic Management and business policy concept – evolution and approaches to strategic management – strategic management process – Working model Comprehensive model – Strategic decision making process.

**Unit – II**

Environmental appraisal and organizational appraisal: Mission – Purpose – Business definition – objectives – Environment appraisal – concept and components of environment – GAP analysis – environmental scanning – SWOT analysis – Organizational appraisal.

**Unit – III**

Strategic alternatives and strategic planning: Grand Strategies – Modernization Strategies – integration, merger, takeover and joint venture, turnaround, disinvestment – Liquidation strategies, combination strategies – functional strategies – Strategic planning process.

**Unit – IV**

Strategic Choice, Implementation and Change: Strategic Choice – Process, corporate Portfolio Analysis, Industry, Competitor analysis and contingency strategies types of implementation – structural Implementation – functional implementation and behavioral implementation – factors – strategic change – continuous – routine, limited and radical strategy – resources allocation.

**Unit – V**

Overview of strategic evaluation and control – Strategic control process – Operational control – techniques of strategic evaluation and control – Measurement of performance – strategic audit.

**Text Book:**

Strategic Management

: Dr. K.N.S. Kang Deep and Deep Publishers – 2015

**Books for Reference:**

- Business Policy and Strategy : McCarthy, Minichiello& Curran, Reichard. D Irwin Inc., 4<sup>th</sup> edition, 1996
- Business Policy, Strategic Planning and Management : Ghosh .K, Sultan Chand and sons, 7<sup>th</sup>edityion, 1999. IPCC Study materials.



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**PROJECT**

**Semester: IV**  
**Sub. Code:**

**Hours/Week : -**  
**Credit : 5**

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**Objective:**

*To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.*

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Regulations and Syllabus for Degree of Master of Commerce (Computer Application)

(This will come in to force from academic year 2018 - 2019)

**Eligibility for Admission**

Candidates seeking admission into the M.Com degree Course in Commerce should have a Bachelor's Degree in Commerce Business Administration / Corporate Secretary ship/Bank Management of Madurai Kamaraj University or any other degree accepted by the Syndicate of Madurai Kamaraj University as equivalent thereto. The admission to the course will be based on the performance of the applicant in the qualifying examination and in the entrance test if necessary.

**Duration of the Course**

The duration of the Course is two academic years. Each academic year consisting of two Semesters.

**Medium of Course:** English

Blue Print for Question Papers

<b>Section</b>	<b>Type of Question</b>	<b>No. of Question</b>	<b>No. of Question to be answered</b>	<b>Marks to each Question</b>	<b>Total Marks</b>
A	Short answer Question Type (Open choice)	8	5	2	10
B	Paragraph Type Question (Open choice)	8	5	4	20
C	Essay Type Question (Open choice)	5	3	15	45
-----					<b>75</b>
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Name of the subject	No.of.hours/Week	Credit	Examination Hours	Internal	External	Total
<b>Semester I</b>						
<b><u>Core</u></b>						
Advanced Accounting	6	4	3	25	75	100
Financial Services	6	4	3	25	75	100
Advanced Business Statistics	6	5	3	25	75	100
Principles of Information Technology	4	2	3	25	75	100
Principles of Information Technology - Lab	2	2	3	40	60	100
<b><u>Elective - I</u></b>						
Human Resource Management	6	4	3	25	75	100
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	<b>30</b>	<b>21</b>				
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<b>Semester II</b>						
<b><u>Core</u></b>						
Accounting for Business Decisions	6	4	3	25	75	100
Research Methodology	6	4	3	25	75	100
Operations Research	6	5	3	25	75	100
C and C ++ Programming	3	2	3	25	75	100
C and C ++ Programming- Lab	3	2	3	40	60	100
<b><u>Elective - II</u></b>						
Organisational Behaviour	6	4	3	40	60	100
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	<b>30</b>	<b>21</b>				
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<b>Semester III</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b><u>Core</u></b>						
Corporate Accounting	6	5	3	25	75	100
Direct Taxes	6	4	3	25	75	100
Applied Costing	6	4	3	25	75	100
Visual Basic.Net	3	3	3	25	75	100
Visual Basic.Net- Lab	3	2	3	40	60	100
<b><u>Elective- III</u></b>						
Computerized Accounting	3	2	3	25	75	100
Computerized Accounting – Lab	3	2	3	40	60	100
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	<b>30</b>	<b>22</b>				
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#### **Semester IV**

<b><u>Core</u></b>						
Financial Management	6	5	3	25	75	100
Indirect Taxes	6	4	3	25	75	100
Security Analysis and Portfolio Management	6	4	3	25	75	100
Computer Networks	3	3	3	25	75	100
Computer Networks - Lab	3	2	3	40	60	100
<b><u>Electives -IV</u></b>						
Internet & E-Commerce	6	4	3	25	75	100
Project	-	4	-	40	60	100
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	<b>30</b>	<b>26</b>				
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#### **Electives**

- |                                  |   |
|----------------------------------|---|
| 1. (A) Human Resource Management | (B) Marketing Management                  |
| 2. (A) Organisational Behaviour  | (B) Consumer Behaviour                    |
| 3. (A) Computerized Accounting   | (B) Relational Database Management System |
| 4. (A) Internet & E-Commerce     | (B) Enterprise Resource Planning          |

	<b>Papers</b>	<b>Maximum Marks</b>	<b>Marks</b>	<b>Credit</b>
<b>Core Papers</b>	12	100	1200	52
Elective Papers	4	100	400	16
Computer:				
Theory	4	100	400	10
Lab	4	100	400	8
Project	1	100	100	4
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	<b>25</b>		<b>2500</b>	<b>90</b>
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<b>Internal:</b>				
Test	-	15		
Assignment	-	5		
Seminar	-	5		
		<hr/>		
Total	-	25		
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Over all Passing Minimum - 50%

External Passing Minimum - 45%

**Yadava College (Autonomous), Madurai-625014.**  
**Department Of Commerce**  
**M.Com (Computer Application)**

Choice Based Credit System – Blue Print – for those who will join from June 2018 onwards

Subject	I			II			III			IV			Total credit
	No.	Hr.	Cr.	No.	Hr.	Cr.	No.	Hr.	Cr.	No.	Hr.	Cr.	
Core	4	24	17	4	24	17	4	24	18	4	24	18	<b>70</b>
Elective	1	6	4	1	6	4	1	6	4	1	6	4	<b>16</b>
Project	-	-	-	-	-	-	1	-	4	-	-	-	<b>04</b>
Total papers and Hours Per Semester	5	30	21	5	30	21	6	30	26	5	30	22	<b>90</b>
Self Study Papers (Extra credit)	-	-	-	-	-	-	1	-	3	1	-	3	<b>06</b>
<b>Grand total</b>													<b>96</b>

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
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**ADVANCED ACCOUNTING**

**Semester : I**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students in the Accounting.*

**Unit – I**

Accounts of sole traders: Trading and profit and loss Account – Balance sheet- Adjustments relating to closing stock, outstanding and unexpired expenses – income accrued and received in advance – Depreciation – Interest on capital and drawing – Provision for doubtful debts and discount on Debtors and Creditors – deferred revenue expenditure – loss of stock in fire – Goods distribution as sample – Manager’s commission.

**Unit – II**

Accounts of Partnership firms: Past adjustments – guarantee – Fixed capital and fluctuating capital method – changes in the constitution of the firm – calculation of ratios, Treatment of goodwill, revaluation of assets and Liabilities, transfer of revenues, at the time of admission, retirement and death – (Problems in Admission, Retirement and Death only).

**Unit – III**

Accounts of Non – Trading Concerns: Receipts and payment account – Income and expenditure Accounts – Conversion of receipts and payments account into income and expenditure Account and vice versa – Preparation of Balance sheet at the beginning and at the end from a given receipts and payments account and Income and expenditure accounts.

**Unit – IV**

Social Accounting: Approaches to social accounting – management of social cost benefits – Human Resource Accounting – Historical cost approach – Replacement cost approach – opportunity cost – should cost approach – present value approach – disclosure in financial statements – inflation Accounting: Current purchasing power accounting – Current Cost Accounting - specific and semred price level accounting – Price level change (Theory Only).

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

Advanced Accounting : S.P.Jain and K.L.Narang, Kalyani Publishers,  
New Delhi – 2017.

**Books for Reference:**

Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal,  
Sultan Chand & Sons, New Delhi - 2017

Advanced Accountancy : T.S. Reddy and A.Murthy,  
Margam Publication, Chennai - 2017

Advanced Accountancy : R.L. Guptha and M. Radhasamy,  
Sultan Chand & Sons, New Delhi - 2017



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**FINANCIAL SERVICES**

**Semester : I**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To create awareness among the students about the existence of various financial markets and services available.*

**Unit – I**

The Financial System in India – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial markets – Classification – Development of Financial System in India.

**Unit – II**

Money Market – Definitions – Features – Objectives –importance – Composition – Structure - Features of the Developed Money Market.

**Unit – III**

New Issues Market – Meaning – Functions – Methods of floating New Issues – SEBI Guidelines – Advantages - Instruments of issue – players in the new issue market.

**Unit – IV**

Secondary Market – Meaning - Stock Exchange – Services – Organisation – structure – Listing of Securities - Stock Brokers – Methods of Trading in a Stock Exchange – genuine Trading Vs Speculative Trading - SEBI Guidelines.

**Unit – V**

Merchant Banking – Definition – Origin – Growth – Services – Problems – Scope. Mutual Funds – Meaning – Origin- Growth – Organisation – Types – Discounting – Factoring – Mode of Operation – Functions – Types Forfeiting - Definition –Types – Credit Rating – Definition – functions – benefits.

**Text Book:**

Financial Markets and Services : E.Gordon and K.Natarajan  
Himalaya Publications, New Delhi, 2018.

**Books for Reference:**

Emerging Scenario of Financial Services : E.Gordon and K.Natarajan  
Financial Services : B.Santhanam  
Corporate Finance : P.V.Kulkarni  
Essentials of Financial Services : S. Gurusamy

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**ADVANCED BUSINESS STATISTICS**

**Semester : I**

**Hours / Week : 6**

**Sub-Code:**

**Credit : 5**

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**Objective:**

*To facilitate the students to learn and understand the important statistical technique and their application in research.*

**Unit – I**

Correlation analysis – simple and multiple – methods – Regression analysis – simple and multiple – Regression Equation.

**Unit – II**

Probability – meaning- theorems of Probability – conditional Probability – Bayes theorem – theoretical distributions – meaning – Binomial distribution – Poisson distribution – normal distribution.

**Unit – III**

Statistical inference – Tests of Hypothesis – introduction – procedure of testing hypothesis, standard error and sampling distribution – Estimation – Test of Significance for attributes - Test of significance for large samples – Test of significance for small samples.

**Unit – IV**

The chi-square test – introduction – Definition – The chi-square distribution – conditions for applying chi-square test – uses – limitations.

**Unit – V**

F Test and Analysis of variance - introduction – F test – Application of F Test – Analysis of variance – Assumptions in analysis of variance – Technique of analysis of variance – One way classification model – Two way classification model.

**Text Book:**

Statistical methods : Dr.S.P. Gupta, Sulthan Chand & Sons, New Delhi - 2017

**Books for Reference:**

Advanced Business Statistics : Sanchetty&Kapoor, Sultan Chand & Sons, New Delhi - 2017

Statistics Theory and Practice : R.S.N. Pillai&Bagavathi. S. Chand & Co. Ltd., New Delhi, 2017

Business Statistics : S.P. Gupta and M.P. Gupta, Sultan Chand & Sons, New Delhi – 2017

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**PRINCIPLES OF INFORMATION TECHNOLOGY**

**Semester : I**  
**Sub-code :**

**Hours / Week : 4**  
**Credit : 2**

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**Objective:**

*To have knowledge about concepts and principles of information technology*

**UNIT – I**

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems – importance of computers in Business – Data and Information – Data Processing, Data Storage and Data retrieval capabilities – Computer applications in various areas of business.

**UNIT – II**

Types of Computer Systems – Analog Digital and Hybrid Computers Micro, Mini, Mainframe and Super Computers – Business and Scientific Computer systems – Generation Computers – Data Processing Systems – Batch, Online and Real time system – Time sharing, Multiprogramming and Multiprocessing systems – Networking: Local and Wide Area Network.

**UNIT – III**

Software: System Software and Application Software: Programming Language – Machine Language – Assembly Language, High Level Languages- Number System: decimal, binary, octal, hecxa decimal

**UNIT – IV**

Operating Systems: DOS – UNIX – Linux - Windows: Windows NT, Windows 2000, Windows XP, Windows vista.

**UNIT – V**

System Analysis and Design – Computer based Information System – Transaction Processing – Office Automation

**Text Book:**

Introduction to Computers : Alexis Leon and Mathews Leon

**Books for Reference:**

Computer and Common Sense : Roger Hunt and John Shellery  
Using Micro Computers : Bright man and Dimsdale  
P.C. Software Made Simple : R.K. Taxali

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**PRINCIPLES OF INFORMATION TECHNOLOGY – LAB**

**Semester : I**  
**Sub-code :**

**Hours / Week : 2**  
**Credit : 2**

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1. Develop resume as a word document file
2. Create a Ms-word document using edit and formatting
3. Send a common mail to all the students from our College - Mail Merge Concept
4. Create Ms-excel worksheet for employee information
5. Create Ms-excel worksheet for student result analysis
6. Create Ms-excel worksheet for sales budget with diagram
7. Develop a Ms-power point presentation to our college day
8. Create Ms-access data base for sale of a particular company product with pivot table
9. Create Ms-access data base for student mark statement
10. Create Ms-access data base for report form of a company

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**HUMAN RESOURCE MANAGEMENT**  
**Elective – A**

**Semester : I**  
**Sub-code :**

**Hours/week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire knowledge in Human Resource Management.*

**UNIT – I**

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

**UNIT – II**

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

**UNIT – III**

Employee: training: concept of training – need for training – importance of training –steps in Training Program – Developing Managers –Management Development – Performance appraisal Methods – problem and solution – MBO approach – the appraisal interview – Performance Appraisal in Practice.

**Unit – IV**

Wage and Salary Administration: Objectives of wage and salary Administration – Principles of Wage and Salary Administration – Components of Wage and Salary Administrative – Methods of wage Payments – Wage legislation in India – Wage Differentials –incentives – Benefits – making incentives and Benefits more effective – Practices in Indian Organizations.

**Unit – V**

Labour relation and collective bargaining: Trade Unions – Collective bargaining – future of Trade Unionism – Discipline administration – grievances handling – managing dismissals and separation- Trade Union Movement in India – Problems of Trade Unions – Recommendations of National Commission of labour.

**Text Book:**

Human resource management

: Dr.S.SKhanaka, S.CHAND Publication,  
New Delhi 2017.

**Book for Reference:**

- Human resource management : C.B. Gupta. Sultan Chand & Sons,  
New Delhi - 2016
- Human Resource management : L.M Prasad. Sultan Chand & Sons,  
New Delhi - 2016
- Human Resource & personnel management : K. Aswathappa, McGraw Hill  
Publication, New Delhi - 2017

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**MARKETING MANAGEMENT**  
**Elective – B**

**Semester : I**  
**Sub-code :**

**Hours/week : 6**  
**Credit : 4**

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**Objective:**

**To identify the recent trends in marketing and describe the process of planning and development of a product.**

**Unit – I**

Marketing Management – Meaning – Characteristics – Functions – Evolution of Marketing – Social marketing – Relationship Marketing – Marketing Planning – Marketing Environment – Marketing Mix – Marketing Segmentation.

**Unit – II**

Consumer Behavior – Profile of Indian Consumers – Marketing Information System: meaning, Characteristics, Importance Development & Requisites – Consequences of globalization and its challenges.

**Unit - III**

Product Planning – Product Mix – Stages in new Product Development – Product Diversification – Branding – Packaging – Labeling – Product Positioning – product life cycle.

**Unit – IV**

Pricing – Meaning, Importance, Objectives, factors affecting pricing decisions, kinds of pricing – channels of distribution – Meaning – functions – channel design – factors affecting choice of channel design – Managing channel conflict – Recent trends in marketing ( Rural marketing, Multi level marketing, Online marketing, Tele marketing)

**Unit – V**

Sales promotion – Need – Sales Promotion at different levels – Advertising – Kinds of Advertising media – Advertisement copy – Publicity & Public Relations – Personal Selling – Qualities and types of salesmen.

**Text Book:**

Principles and Practice of Marketing

: Memoria C.B. & Joshi, KitabMahal,  
New Delhi, 2015

**Book for Reference:**

Marketing Management

: Kotler Philip, Prentice Hall New Delhi Tenth Edition, 2017.

Marketing Management

: Sherlekar S.A. Himalaya Publishing House, Mumbai 14<sup>th</sup> Edition, 2015.

Marketing

: Rajan Nair. N and Sanjith R. Nair, Sultal Chand & Sons, 2017



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**ACCOUNTING FOR BUSINESS DECISIONS**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to obtain knowledge on the important accounting areas that help in decision making*

**Unit –I**

Management accounting – definition – scope – functions - advantages and limitations - management accounting Vs financial accounting-cost accounting Vs management accounting-tools of management accounting.

**Unit – II**

Financial statement analysis - Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis – uses and limitations of ratio analysis – types of ratios – liquidity, profitability, solvency and turnover ratios.

**Unit – III**

Cash flow analysis (AS-7) – uses – limitations – Cash from operations.

**Unit – IV**

Cost-volume-profit analysis-BEP-utility of CVP analysis-decision involving alternative choices- key factor-determination of sales mix-exploring new markets-discontinuance of a product line – Make or buy decision-equipment replacement decision-change Vs status quo-expand or contract-shutdown or continue and pricing decisions – Standard Costing and variance analysis – Material and labour variance only (Simple Problems only)

**Unit – V**

Budget and budgetary Control-Classification of Budgets-Functional budgets-cash budget-master budget-fixed budget-flexible budget-zero base budgeting-management reporting system-meaning-types-requisites of good report-steps for effective reporting.

**Text Book:**

Management Accounting

: T.S.Reddy&Y.H.P.ReddyMargham  
Publications, Chennai – 2018.

**Books for Reference:**

- Management Accountancy : S.P.Jain and K.L.Narang, Sultan Chand & Sons, New Delhi – 2017.
- Principles of Management Accounting : S.N.Maheswari, Sultan Chand & Sons, New Delhi – 2017.
- Management Accounting : R.S.N.Pillai and Bagawathi, S. Chand & Co. Ltd., New Delhi – 2017
- Management Accounting : M.Y.Khan and P.K.Jain, Tata McGraw Hill Co. Ltd., 2017

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**RESEARCH METHODOLOGY**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the various methods and techniques of research.*

**Unit – I**

Research: Introduction – Classification of Research – Business Research – Its Nature and Scope – Benefits of Research – Planning Research Project – Identification of Research Problems – Selection of a Problem – Formulation of a Problem – Research Design.

**Unit – II**

Sampling: Advantages of Sampling – Limitations of Sampling – Theoretical Basis of Sampling – Steps in Sampling – Sampling Methods – Probability and non probability – analysis and interpretation.

**Unit – III**

Methods of Collecting Primary Data: Observation – Interview – Telephone Interview – Mail Survey – Secondary Data – Significance of Secondary Data – Evaluating Secondary Data – Sources of Secondary Data - Tools for collection of Data – Test – Schedule – Questionnaire – scaling techniques – process of data – editing – coding – tabulation - Pre-testing the Questionnaire – Pilot Study.

**Unit – IV**

Hypothesis: Introduction – Sources of Hypothesis – Characteristics of Hypothesis – Testing Procedure of Hypothesis – Limitations of Hypothesis.

**Unit – V**

Research Report: Introduction – Types of Reports – Contents of a Report – Steps in Drafting Reports.

**Text Book:**

Research Methodology : Dr N. Thanulingom, Himalaya Publishing House, New Delhi – 2015.

**Books for Reference:**

Research Methodology : Dr.O.R.Krishnaswamy, Himalaya Publishing House, Mumbai – 2017.  
Research Methodology : C.R.Kothari – Himalaya Publishing House, Mumbai – 2015.

A Text Book of Research Methodology : P.C.Tripathi, Sultan Chand & Sons, New Delhi – 2015.

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**OPERATIONS RESEARCH**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to acquire working knowledge in Operations Research technique and the make various decision making.*

**Unit – I**

Operations Research – origin and development – Role in decision making – characteristics – phases – general approaches – Linear Programming Problem – applications and limitations – formulation of LPP – graphical solution – simplex method.

**Unit – II**

Transportation problems – unbalanced problems – degeneracy – Maximizing profit – Assignment problems - difference between transportation problem and assignment problem.

**Unit – III**

Queuing theory – meaning – elements of queuing systems – single channel models only

**Unit – IV**

Games theory – two persons – zero sum games – the Maximin – minimax principle  
Graphical solution – Dominance property - Arithmetic method for  $n \times 2$  games excluding  $m \times n$  rectangular games.

**Unit – V**

Network analysis – PERT / CPM – Objectives, advantages and limitations  
Similarities and dissimilarities (excluding crash cost method) – Time Estimates, Earliest timings and Latest timings.

**Text Book:**

Operation Research : P.R. Vittal & V. Malini,  
Margham Publication, Chennai - 2018

**Books for Reference:**

Introduction of Operation Research : P.K. Gupta and D.S. Hira, S.Chand & Co. Ltd.,  
New Delhi – 2015.

Operation Research : Kanti Swarup, P.K. Gupta and Manmohan,  
Sultan Chand Co., New Delhi – 2015.

Operation Research : Kapoor V.K. Sultan Chand Co., New Delhi – 2016.

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**C AND C++ PROGRAMMING**

**Semester : II**  
**Sub-Code :**

**Hours/ Week : 3**  
**Credit : 2**

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**Objective:**

*To facilitate the students to acquire knowledge in the field of C and C++ language*

**UNIT I**

Fundamentals of C – Identifiers - Data types - Constants & variables – Operators - Library functions - I/O statements.

**UNIT II**

Control statements: If-else – switch-case – While - for – Nested control structures - break-continue - go to statements. Array: Defining an Array- Processing an Array- types of array - Arrays and Strings

**UNIT III**

Functions: Declaration - Definition- Calling- Passing values to functions- Structures and Union: Defining a Structure - Structure and Pointers - Union- Introduction to pointers and files

**UNIT IV**

Fundamental of C++: Principles of OOP - Applications of OOP – Operators – Manipulators. Classes and Objects: Constructors and Destructors - Function overloading - Operators overloading.

**UNIT V**

Inheritance- Single Inheritance- Multiple Inheritance- Multilevel Inheritance- Hierarchical Inheritance- Hybrid Inheritance- Polymorphism with Pointers. File: Introduction – Opening and Closing a file – Detecting End-of-file – File pointers and their manipulators.

**Text Book:**

Programming in ANSI C : Balagurusamy E  
Object Oriented Programming with C++ : Balagurusamy E

**Books for Reference:**

Programming with C : Byron.S.Gottfried  
Programming with C++ : D.Ravichandran  
Programming with C++ : P.RadhaGanesan

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**C AND C++ PROGRAMMING LAB**

**Semester : II**

**Sub-Code :**

**Hours/ Week : 3**

**Credit : 2**

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1. Write a Program to displaying the class obtained by a student.
2. Write a Program for Arithmetic Operations.
3. Write a Program to Simple Interest Calculation.
4. Write a program to first 100 prime numbers.
5. Write a program to check whether the given number is Adam number or not.
6. Write a Program the grade using multilevel inheritance.
7. Write a program to implement single inheritance.
8. Write a program to implement polymorphism.
9. Write a program using constructor.
10. Write a Program to convert binary to decimal

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**ORGANISATIONAL BEHAVIOUR**  
**Elective - A**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To make students aware of the fundamentals of organizational behaviour, its importance and recent developments.*

**Unit – I**

Organizational behavior: meaning, definition and features – Various approaches to the study of organizational behaviour – process of behavior – Models of Organizational behaviour – Individual Behaviour: factors affecting Individual Behaviour - Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; determinants of personality; Development of personality; Major traits influencing organizational Behaviour

**Unit – II**

Definition of motivation and motive – nature of motivation – importance of motivation – techniques to increase motivation – Maslow’s need Hierarchy theory – Alfred’s ERG theory – Herzberg’s motivation theory – motivation techniques. Definition of morale – factors affecting morale – cause of low morale – factors improving morale – meaning, definition, Features and types of conflict – causes of conflict – conflict management – preventive measures and curative measures.

**Unit – III**

Group dynamics – definition – types of groups – theories of group formation – problems of informal groups – group norms – types, meaning of group cohesiveness – five stages, of group development – meaning and nature of group decision making – types – steps – styles – techniques – advantages and disadvantages in group decision making.

**Unit – IV**

Stress management – meaning and definition – nature of stress – source – extra – organization, and group stresses – individual stressors – consequences of stress – strategies for stress – Individual approaches and organizational approaches.

**Unit – V**

Meaning of Change – forces for changes – types of changes – managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change – meaning and definition of Organizational Development – characteristics – needs – benefits – limitations – steps in Organizational Development.

**Text Book:**

Organisational Behaviour : Shashi K. Gupta & Rosy Joshi, Kalyani Publishers,  
New Delhi - 2015

**Books for Reference:**

Organisational Behaviour : L.M. Prasad, Sultan Chand & Sons, New Delhi, 2015

Organisational Behaviour : Dr. P.C. Sekar, Empee Publications, Madurai – 2015.

Organisational Behaviour : Fred Luthans, McGraw Hill Co. New Delhi – 2010.



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**CONSUMER BEHAVIOUR**  
**Elective - B**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour

: RamanujMajumdar PHI Learning PVT Ltd.,  
2017.

**Books for Reference:**

- Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd.,  
Indian Edition.
- Consumer Behaviour : Suja .R Nair, Himalay Publishing House,  
Mumbai - 2015
- Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic  
Publishers.2014

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**CORPORATE ACCOUNTING**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to learn the accounting practices following by corporate bodies. As per Companies Act 2013, including Rules 2014 and 2015.*

**Unit – I**

Final accounts of companies (having regard to the provisions of Companies Act 2013 in general and Schedule III to the Companies Act in particular) – Profit prior to incorporation.

**Unit – II**

Valuation of Goodwill- meaning – Methods of Calculating Goodwill - Valuation of Shares Meaning – Methods of Valuation of Shares.

**Unit – III**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit - IV**

Holding companies and Consolidated accounts – consolidation of profit and loss account – consolidation in case of vertical group – reciprocal stock holding – General Instruction for Companies Act 2013 – Consolidated balance sheet.

**Unit – V**

Liquidation – Statement of affairs (Including deficiency or surplus account) and preparation of Liquidator’s final statement of account.

**Text Book:**

Advanced Accountancy : S.P.Jain and K.L.Narang,  
Kalyani Publication, Ludhiyana - 2018

**Books for Reference:**

Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal,  
Sultan Chand & Sons, New Delhi – 2017  
Advanced Accountancy : T.S. Reddy and A.Murthy,  
Margam Publication, Chennai – 2018  
Advanced Accountancy : R.L. Guptha and M. Radhasamy,  
Sultan Chand & Sons, New Delhi – 2017.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**M.Com (Computer Application)**

**DIRECT TAXES**

**Semester : III**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To expose the students to the various concepts of Direct Taxes and to familiarize them with the computation of income under various heads.*

**Unit – I**

Tax – Cess – Fees – Cannon of Taxation – Direct Taxes – Indirect Taxes – Meaning – Features – Difference – Merits – Demerits - Income Tax Act, 1961 – Definitions – Basis of charge – Residential status – Capital and Revenue items – Exempted incomes - Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Unit – II**

Computation of taxable income under different heads of incomes – Salary – House Property.

**Unit – III**

Profits and Gains from Business or Profession – Capital Gains – Other Sources

**Unit – IV**

Deduction from Gross Total Income – Set-off and carry forward of Losses – Assessment of Individual.

**Unit – V**

Assessment of Firms and Companies

**Text Book:**

Direct Taxes : Mehrotra and Goyal,  
SahityaBhawan Publications, Agra – 2018.

**Books for Reference:**

Direct Taxes Law and Practice : Vinod K. Singhania, Taxmann Publication (P)  
Ltd., New Delhi – 2018.  
Professional approach to Direct Taxes : GirishAhuja and Ravi Gupta,  
Bharat Publications New Delhi – 2018.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com (Computer Application)**

**APPLIED COSTING**

**Semester : III**

**Hours/ Week : 6**

**Sub-Code :**

**Credit : 4**

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**Objective:**

*To provide knowledge on various techniques of costing and their application in different fields.*

**Unit – I**

Job costing – features – needs – procedure – batch costing - Contract Costing – features – Types of contract– profit on incomplete contract – Cost plus contract – Escalation clause – preparation of contract Account.

**Unit – II**

Service Costing – Transport Costing – Power House Costing – Hospital Costing – Hotel Costing – Collection of Costs – Selection of units – Ascertainment of Costs.

**Unit – III**

Process Costing – Application of Process Costing – Process Losses – Abnormal Gain – Inter Process profits – Equivalent production – preparation of process Account with and without Process Losses and work- in-Progress.

**Unit – IV**

Joint Products and By-products Costing – Operation Costing- Tenders or Quotations.

**Unit – V**

Cost Control – meaning – elements – cost control scheme – cost control techniques – cost reduction – meaning – advantages – cost reduction programme – tools and techniques of cost reduction – difference between cost control and cost reduction – cost audit – types of cost audit – techniques – cost audit programme – functions of cost auditor. (theory only)

**Text Book:**

Advanced Cost Accounting : S.P. Jain and K.L Narang,  
Kalyani Publications, Ludhiana - 2018

**Books for Reference:**

Advanced Cost Accounting : S.P. Iyengar, Sultan Chand & Sons,  
New Delhi - 2017

Costing Accounting : S.N. Maheshware, Sultan Chand & Sons,  
New Delhi - 2017

Cost Accounting : R. Srinivasan& R. Ramachandaran, Sri Ram  
Publication, Trichy, 2018

Practical Costing : B.S. Khanna, I.M. Pandey, G.K. Ahga, M.N. Arora  
S. Chand, New Delhi – 2010.

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**VISUAL BASIC .Net**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 3**  
**Credit : 3**

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**Objective:**

*To facilitate the students to acquire knowledge in the field of Visual basic.Net*

**Unit – I**

Introduction of .Net - .Net Framework Overview - Common Language Specification  
- Just in Time Compiler - Virtual Execution System - .Net Framework Class Library - Visual Studio  
.Net - Data types and Operators – Variables - Data types - Declaration of Variables – Constant.

**Unit – II**

Operators: Introduction – Types – Keywords - Scope of Variables - Console  
Applications in VB.NET - Control Statements: – IF Statement block – Else if - Nested if – Looping  
– Select case statement - Go to Statement.

**Unit - III**

Form Control: Events – Standard tool box -Label - Text Box Control - Scroll Bar  
Control – Timer - Picture Box – Arrays: Introduction – Types – Initialization of array – Re-dim  
array – Initialization.

**Unit – IV**

Creating menus and using Dialog boxes – Menu - MDI Forms - Context Menu, Rich  
Textbox - Adding methods to classes - Classes with constructor – Inheritance - Overriding  
properties and Methods - Shadows statement

**Unit – V**

Data Access with ADO.NET: Database - Relational Database - Table Creation  
Record Insertion - Displaying Data - Deleting Data - Modifying Data - Drop Table - Special  
Features of ADO.NET - Differences between ADO and ADO.NET – Connection - Commands,  
Data Reader - Data set - using a Data Grid.

**Text Book:**

VB.NET : P. Radhaganesan

**Books for Reference:**

Visual Basic.NET : Shirish Chavan  
VB.Net -Complete Reference : Shapiro R. Jeffery  
Visual Basic.NET : C. Muthu

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com (Computer Application)**

**VISUAL BASIC .Net – LAB**

**Semester : II**

**Sub-Code :**

**Hours/ Week : 3**

**Credit : 2**

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1. Write a program using classes, methods, properties and read only property
2. Write a program for designing a calculator using VB.Net
3. Write a Program using constructors and overload constructors.
4. Write a Program using functions to perform various string operations
5. Write a Program using inheritance and constructors in inheritance
6. Write a Program using database in VB.Net
7. Write a program using if else and if statement
8. Write a program using arrays
9. Write a program using ADO.net
10. Write a program MDI forms

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**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**M.Com (Computer Application)**

**COMPUTERISED ACCOUNTING**  
**Elective - A**

**Semester: III**  
**Sub. Code:**

**Hours / Week : 3**  
**Credit : 2**

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**Objective:**

*To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.*

**Unit – I**

Introduction to tally-fundamentals – features of tally – Tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

**Unit – II**

Tally Accounting: The Chart of Accounts Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – understand the concept of groups and ledgers.

**Unit – III**

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters – important housekeeping – displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns.

**Unit – IV**

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing – Employee payroll voucher.

**Unit – V**

Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports - Employee payroll Report.

**Text Book:**

Accounting with Tally : K. K. Nadhani.

**Books for Reference:**

Tally Accounting Software : S.PalaniVel, Margham Publications  
Tally erp.9 : NellaiKannanNels Publications



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**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**M.Com (Computer Application)**

**COMPUTERISED ACCOUNTING – LAB**  
**Elective - A**

**Semester : III**

**Hours/Week : 3**

**Sub. Code:**

**Credit : 2**

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1. Prepare a Final accounts using data through tally.
2. Record the business transaction by using inventory.
3. Create two voucher types and to record the transaction into it.
4. Prepare a trial balance by using the accounting ledgers
5. Do bank reconciliation through bank transactions. In tally
6. Prepare a bill of materials for assembling products.
7. Activate multiple godowns and record the transfer of materials from one to another.
8. Record the sales returns and purchase returns of goods using debit note and credit note.
9. Create a employee attendance and Pay Bill Calculation and Report
10. Create two currencies of different countries and record the transaction using the same.
11. Create groups, ledgers, stocks groups and stock items with units of measure.

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**Center for Higher Research**  
**M.Com (Computer Application)**

**RELATIONAL DATABASE MANAGEMENT SYSTEM**  
**Elective - B**

**Semester : III**  
**Sub. Code :**

**Hours/Week: 6**  
**Credits : 4**

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**Objective:**

*To provide a thorough knowledge of the back-end environment and working knowledge in Database.*

**Unit I**

Databases and database users-database system concepts and architecture-data modeling  
Using the entity-relationship model-enhanced entity-relationship and object modeling- code's rules  
– normalization

**Unit – II**

Tools of oracle - data types - data definition language - data manipulation language-  
Transaction control and data control language. Queries and SQL Functions: Select Statements-  
Operators-Single Row Functions- Date Functions-Character Functions-Numeric Functions-Group Functions-  
Set Operators-Union.

**Unit – III**

Constraints: Integrity Constraints- Domain Integrity- Check Constraints-Entity Integrity  
Constraints - Referential Integrity Constraints-Deferrable Constraints. Locks And Table Partitions:  
Concept Of Locking-Types Of Locks-Row Level Locks-Table Level Lock-Table Partitions.  
Database Objects & Abstract Data Types: Synonym-Sequences-View-Partition View-Index-  
Partitioning In Index-Abstract Data Types-Arrays-Nested Tables.

**Unit – IV**

Introduction To PL/SQL And Cursor: Introduction-Data Types And Their Usage- Scalar  
Data Types-Composite Type-LOB Types-User Defined Data Types-Attributes- Logical  
Comparisons-Control Structures- Iterative Control-Sequential Control-Error Handling-Predefined  
Exception.

**Unit – V**

Subprograms and Packages:Subprograms-Procedures-Functions-Packages-The  
Package Specification-Package Body-Cursors In Packages. Database Triggers and Built-In-  
Packages: Database Triggers-Types Of Triggers-Instead Of Triggers-Built-in Packages-DBMS  
Standard-DBMS\_OUTPUT-DBMS\_LOB.

**Text Book:**

Fundamentals of Database Systems : Elmasri, Navathe, AddisonWesely(Latest Edition)

**Books for Reference:**

Understanding Oracle : James T. Perry Joseph G. Latheer, BPB Publications.  
Oracle 8.0 Handbook : Oracle Corporation

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com (Computer Application)**

**FINANCIAL MANAGEMENT**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to gain knowledge in the area of financial management of corporate sector.*

**Unit – I**

Financial management – nature, scope and objectives – profit maximization Vs wealth maximization – Financial Decisions – Functions of financial management – Finance function – organization of finance – significance of financial management.

**Unit – II**

Long term investment decisions – planning and control of capital expenditure – capital budgeting process – Ranking of investment proposal – cost of capital and its application in capital budgeting decisions.

**Unit – III**

Financial decisions – capital structure – leverage – determinants of leverages – Theories of capital structure – capitalization – over and under capitalization.

**Unit – IV**

Working capital management – Concept – needs – determinants of working capital – inventories – receivables – management of cash.

**Unit – V**

Dividend decisions – Dividend Policy – Dividend policy decisions – different dividend theories only – policies regarding retained earnings – corporate dividend practice in India.

**Text Book:**

Financial Management

: Dr.S.N.Maheswari

Sultal Chand & Sons, New Delhi – 2018.

**Books for Reference:**

- Financial Management : R.Ramachandiran and R.Srinivasan.  
Sriram Publication, Tiruchi – 2018.
- Financial Management : Khan and Jain,  
Tata McGraw Hill Publishing Co. Ltd.,  
New Delhi -2018
- Financial Management : Pandey I.M,  
VikasPublishing House PVT. Ltd., 2018.
- Financial Management : Prasanna Chandra, Tata McGraw Hill  
Publishing Co. Ltd., New Delhi -2018

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**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**M.Com (Computer Application)**

**INDIRECT TAXES**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To make the students understand the different features of Indirect Tax Law, Structure of GST ( SGST, CGST, UTGST and IGST) and Customs duty.*

**Unit – I**

Indirect Tax – Introduction – Special features – Merits – Demerits – Differences between Direct Taxes and Indirect Taxes – Constitutional validity of indirect tax laws - Indirect tax structure in India.

**Unit – II**

Goods and services Tax (GST) Overview: Constitution aspects – Central Goods and Service Tax (CGST) Act 2017 –Structure of GST ( SGST, CGST, UTGST and IGST)– Application of CGST / IGST Law – charge in tax – Exemption from tax – composition levy – computation of GST Liability – Practical Problems.

**Unit – III**

GST Input tax credit – Basis of input tax credit – input – input service and capital goods – Claim of input tax credit – Returns under GST – GSTR – I to GSTR XI – Audit under GST – Types of GST Audit - Practical Problems.

**Unit – IV**

Procedures and special provisions under GST – Provision relating to electronic commerce – liability to pay in certain cases – Administration of GST – Assessment and Audit – Demand and recovery – Registration – reverse charge – refund – job work - offences and penalties – Advance Ruling – Appeals and Revision -Practical Problems.

**Unit – V**

Customs Act 1962 – Historical background – basic concept and definition – valuation of goods – exemption from duty – Clearance of transport goods – Clearance of export goods – warehousing – duty drawbacks – refund of customs duty – advance rulings offence and penalties – Practical Problems.

**Text Book:**

Indirect Taxes

: H.C.Mehrotra and V.P.Agarwal,  
SahityaBhawan Publications, Agra - 2018 – 19.

**Books for Reference:**

- |                                 |   |
|---------------------------------|---|
| Indirect Taxes                  | : Sanjeev Kumar   |
| Indirect Taxes Law and Practice | : V.S. Dantey, Taxmann Publications (P) Ltd.,<br>New Delhi - 2018 – 19. |
| Indirect Taxes Made Easy        | : Prof. N.S. Govindan, C. Sitaraman and Co. Pvt. Ltd                    |
| Indirect Taxation               | : V. Balachandran, Sultan Chand Publication,<br>New Delhi -2018 – 19.   |

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com (Computer Application)**

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire knowledge in security analysis and portfolio management.*

**Unit – I**

Investment – Meaning - Nature – Objectives - Scope of Investment – Investment process – Classification of Investments - Features of Investment – Factors affecting investment decisions – Investment Strategies – Types of investors - Speculation – Gambling – Investment planning and alternatives.

**Unit – II**

Security analysis – Fundamental Analysis - Technical Analysis – Efficient Market Hypothesis - Random Walk Theory – Dow Theory – Elliott Wave Theory - Risk and Return Analysis (Practical Problems) – Valuation Models of Equity and Bonds (Practical Problems).

**Unit – III**

Options and Futures –Typesof Options – Advantages of Options – Limitations of Options – Factors determining the Option Value – Characteristics of Options – Determination of future prices - Valuation of options and futures - Distinction between futures and options (Theory Only)

**Unit – IV**

Portfolio management – Evaluation of Portfolio Management – Role of Portfolio management – Phases of Portfolio Management – PortfolioRisk and Return (Practical Problems) – Portfolio Construction Models – Markowitz Model (Practical Problems) –Sharpe Index Model – Capital Asset Pricing Theory

**Unit – V**

Portfolio evaluation (Practical Problems) – need and process of evaluation – Portfolio Revision –formula plans – rupee cost averaging – constant rupee value –constant ratio and variable ratio plans

**Text Book:**

Investment management  
(Security Analysis and Portfolio Management)

: Preeti Singh, Himalaya Publishing  
House, New Delhi – 2017.

**Books for Reference:**

- Security Analysis and  
Portfolio Management : B.Kevin. PHI Learning PVT.Ltd., 2018.
- Security Analysis and  
Portfolio Management : PunithavathiPandian, Vikas Publishing  
House Pvt. Ltd., New Delhi – 2018.
- Investment Management : V.K.Bhalla, S. Chand & Co.,  
New Delhi – 2017.
- Investment Management : DrL.Natarajan, Margham  
Publications, Chennai – 2018.
- Security Analysis and  
Portfolio Management : Shashi K. Gupta & Rosy Joshi  
Kalyani Publication, Ludhiyana (2017)



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
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**M.Com (Computer Application)**

**COMPUTER NETWORKS**

**Semester: IV**  
**Sub. Code:**

**Hours/Week: 3**  
**Credit : 3**

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**Objective:**

*To provide a thorough knowledge of the back-end environment and working knowledge in Networking.*

**Unit – I**

Introduction: Computer Networks – uses of computer networks – Basic concepts of Network Hardware – Network Software – Reference Models – Example data communications services – Network Standardization.

**Unit – II**

Data Transmission: Data Transmission Techniques – Transmission Media – Guided Media – Unguided Media – Telephone system – Narrow band ISDN – Broad Band ISDN – Communication Satellites – Switching technique.

**Unit – III**

Data Link Control and LAN Access Technique: Data link layer design issues – Types of Errors – Error – Detection & Correction – Data Link Control – Example Data Link Protocols – IEEE Standards – Ethernet. Polling – Contention, ALOHA, CSMA/CD – Token Bus/Token Ring Protocol Routing Algorithms – Distance Vector routing – TCP/IP Protocol Structure.

**Unit – IV**

Design Issues: Design Issues of Network layer – Network layer in the Internet – Internet layer in ATM – Networks – Design issue of the Transport Layer – Duties of the Transport Layer – Design issues of the Application Layers.

**Unit – V**

Networking Devices and Networking Security: Principles – Repeaters – Bridges – Routers – Gateway and Other Devices – Introduction to MANET.

**Text Book:**

Data Communications and Networking : Behrouz A. Forouzan

**Books for Reference:**

Computer Networks Andrew : S. Tanenbaum,

Local Area Networks : G.E.Keiser,GalgotiaPublications.

Computer Networks : A.S.Athenaeum

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com (Computer Application)**

**COMPUTER NETWORKS – LAB**

**Semester : IV**

**Sub. Code:**

**Hours / Week : 3**

**Credit : 2**

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1. Write a program for resume preparing using HTML tag
2. Write a program for formatting any text pages
3. Write a program Design a web page
4. Write a program for Frame design
5. Write a program Design a college application an online web page
6. Write a program for link a web page
7. Write a program using marquee tag
8. Write a program for heading tag
9. Write a program for image creation
10. Write a program for creation of college web site using HTML tag

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
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**Center for Higher Research**  
**M.Com (Computer Application)**

**INTERNET & E-COMMERCE**  
**Elective - A**

**Semester : IV**  
**Sub. Code:**

**Hours/Week : 6**  
**Credit : 4**

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**Objective:**

*To gain working knowledge in Internet and e-commerce and surfing the net and develop websites.*

**Unit – I**

Introduction to Internet-resources of internet-hardware and software requirements of internet-internet service providers (ISP)-internet address-mail- introduction to web-mages the web-URLs, schemes, host names and port numbers-using browser-web pages protocol.

**Unit – II**

Electronic commerce framework: Electronic commerce and media convergence-the anatomy of e-commerce its applications-electronic commerce organization and its application-market forces influencing the I-way components of the i-way-network access equipment- public policy issues shaping the i-way

**Unit - III**

Electronic Payment Systems: Types of electronic payment systems-digital token based electronic payment systems-smart cards and electronic payment systems-credit card based electronic payment systems-risk in electronic payment systems-designing electronic payment systems.

**Unit – IV**

Electronic data interchange-EDI application in business -internal information systems-macro-forces and Supply Chain Management (SCM)-Dimension of internal electronic commerce-making a business case for an document library-types of digital documents-issues behind documents-corporate data warehouses.

**Unit – V**

HTML: Tags-Links-Tables Interact with other systems-images-pictures format – frames-inserting –rows and -columns

**Text Book:**

Frontiers of E-commerce : Ravi Kalkota,

**Books for Reference:**

HTML & XML for Beginners : Michael Morrison Prentice Hall India.  
Internet Complete : BPB Publications, New Delhi

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**ENTERPRISE RESOURCE PLANNING**  
**Elective - B**

**Semester : IV**  
**Sub. Code :**

**Hours / Week : 6**  
**Credits : 4**

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**Objective:**

*To gain knowledge in Enterprise Resource Planning and exposure the role of ERP in the management*

**Unit – I**

**Introduction of ERP:** An Overview, Benefits of ERP, ERP and Related Technologies, Business Process Reengineering (BPR), Data Warehousing, Data Mining, On-line Analytical Processing (OLAP), Supply Chain Management

**Unit – II**

**Business Modules:** Business Modules in an ERP Package, Finance, Manufacturing (Production), Human Resources, Plant Maintenance, Materials Management, Quality Management, Sales and Distribution

**Unit – III**

**ERP Implementation:** To be or not to be, ERP Implementation Lifecycle, Implementation Methodology, Not all Packages are Created Equal!, ERP Implementation-The Hidden Costs, Organizing the Implementation, Vendors, Consultants and Users, Contracts with Vendors, Consultants and Employees, Project Management and Monitoring, After ERP Implementation

**Unit – IV**

**The ERP Market:** ERP Market Places SAP R/3 Description architecture , open technology, User interface , SAP AG, People Soft, Baan Company, JD Edwards World Solutions Company, Oracle Corporation, QAD, System Software Associates, Inc.(SSA)

**Unit – V**

**ERP-Present and Future:** Turbo Charge the ERP System, Enterprise Integration Applications (EIA), ERP and E-Commerce, ERP and Internet, Future Directions in ERP, Appendices"

**Text Book:**

Enterprise Resource Planning : Alexis Leon, Tata McGraw Hill.Latest Edition

**Books for Reference:**

Enterprise Resource Planning : S. Sadagopan, Tata McGraw Hill, Latest Edition

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**PROJECT**

**Semester: IV**  
**Sub. Code:**

**Hours/Week : -**  
**Credit : 4**

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**Objective:**

*To facilitate the students to undertake project work.*

Computer oriented project work shall be assigned to each student at the end of the second semester. The project report shall not exceed 50 type written pages and a copy of the report shall be submitted to the department on or before 31<sup>st</sup> October in the third semester. The project report shall be valued jointly by the internal and external examiners.

**Project:**

Internal - 40 Marks

External:

Report - 40 Marks

Viva-voce - 20 Marks

## **YADAVA COLLEGE (Autonomous)**

(Re-accredited with 'A' Grade by NAAC)

Govindarajan Campus, Thiruppalai,

Madurai – 625014.

Regulations and syllabus for Master of Philosophy

**(This will come into force from the academic year 2018 – 2019)**

Under CBCS

### **Eligibility for Admission**

Candidates seeking admission into the M.Phil degree course in Commerce should have a Master's Degree in Commerce of Madurai Kamaraj University or any other master's degree accepted by the syndicate of Madurai Kamaraj University as equivalent thereto. The admission to the course will be based on the performance of the applicants in the qualifying examination and in the entrance test if necessary.

### **Duration of the Course**

The Duration of the course is one academic year consisting of two Semesters.

### **Medium of the Course**

English

Blue Print for Question papers

<b>Section</b>	<b>Type of Question</b>	<b>No. of Question</b>	<b>No. of Question to be answered</b>	<b>Marks to each Question</b>	<b>Total</b>
A	Essay type Questions	5	Not exceeding Three from each section	20	100
B	Essay type Questions	5			
					<b>100</b>

**YADAVA COLLEGE (Autonomous), MADURAI –14.**  
**DEPARTMENT OF COMMERCE**  
*(Centre for Higher Research)*

**M.Phil. Course Content**  
*(Blue Print for CBCS 2018 – 2019)*

Semester	Sub Code	Title by the Paper	Hours	Credit	Exam	Internal	External	Total
I		Research Methodology	6		3	100	100	200
		Advanced Financial Management	6		3	100	100	200
		Human Resource Management	6		3	100	100	200
II		Dissertation					100	100
		Viva – Voce				50	50	100

Internal

Text	-	60
Assignment	-	20
Seminar	-	20
Total	-	100

Overall passing Minimum            50%

External passing Minimum            50%

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Phil.**

**RESEARCH METHODOLOGY**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit :**

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**Objective:**

*To familiarize the scholars with the various aspects of research in social sciences and also to expose them to the methods of conducting research and the preparation of reports.*

**Unit – I**

Research: Meaning – Purpose – types of research – pure – Applied – Historical – Analytical – Descriptive – Experimental – Exploratory – Scope of Business Research – Qualities of good research. Method of Research – Survey method – Case Study – Experimental. Identification, Selection and formulation of Research problem – Research Design – Exploratory – Descriptive and experimental – steps in research design and qualities – Formulation of Hypothesis – Review of Literature.

**Unit – II**

Collection of data – Primary Data – Interview: Personal and Telephone – Questionnaire – Observation – Test Cumulative Record – Check Lists – pre- test – Pilot Study – Secondary Data Different Sources – Care to be taken while using secondary data. Sampling Techniques – Sampling theory – Types of Sampling – Steps in Sampling – Sampling and Non Sampling errors – Sample Size – Advantages and limitations of Sampling.

**Unit – III**

Processing the data – Checking – Editing – Coding – Transcription – Tabulation Scaling Methods – Analysis and Interpretation of Data – Statistical Tools – Research Report requisites for a good report – Target Audience – Types of Reports – Contents of reports – Style of Reporting – Steps in Drafting Reports.

**Unit – IV**

Correlation Analysis : Simple Correlation, Co-efficient, Co-efficient of Determination – Partial and multiple correlation Co-efficient. Regression Analysis – Linear Growth rate and Compound Growth Rate.



## **Unit – V**

Sampling Distribution – Sample Statistics and sampling distribution – Distribution of the Sample Mean for Normal Population. Testing of Hypothesis: Hypothesis, Meaning – Definition – types, Level of Significance – Critical Region Tests of Goodness of Fit, ‘t’ Test, ‘f’ Test – Chi-Square Test – ANOVA – Sign test - Rank Sum Test – MC Nemer Test – Fisher-Irvin Test.

### **Text Book:**

Research Methods : Dr. O.R. Krishna Swamy,  
Himalaya Publication House,  
Mumbai - 2016

### **Books for Reference:**

Research Methodology : C.R. Kothari, Newage International  
Publishers - 2016

Methods in Social Research : Goode and Hatt, - McGraw Hill – 2016.

Statistical methods : S.P.Gupta, Sultan chand Co. Ltd.,  
New Delhi - 2017

Business Research Methods : Dr. N. Thanulingam, Himalaya  
Publication House, Mumbai - 2010

Assignment and Thesis writing : Anderson. J. Berry, HD & Poole.  
M, Wiley Publications 4<sup>th</sup> edition - 2008

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Phil.**

**ADVANCED FINANCIAL MANAGEMENT**

**Semester : I**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit :**

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**Objective:**

*To enable the scholars to acquire Knowledge, analytical abilities and interpretation skills in the areas of finance.*

**Unit – I**

Financial Management – Meaning, Definition and functions – Financial Management as a means to achieve the corporate objectives – control of capital issues – Working Capital Management – need and sources of Working capital – estimation of working capital requirements – Receivables management – inventory management – cash management.

**Unit – II**

Cost of capital – Meaning, significance and Computation – Capital Budgeting - Meaning and Importance – methods of Project Appraisal and Evaluation – Risk analysis in Investment Decisions.

**Unit – III**

Capital Structure – Factors influencing finance Decisions – methods of financing – Theories of Capital Structure – Capital Gearing – Financial Leverages.

**Unit – IV**

Dividend and Dividend policy – Meaning, Classification and sources of dividend – factors influencing dividend policies – generally accepted dividend policies and theories

**Unit – V**

International Financial Management – Foreign Currency management – Mergers – Amalgamations and Acquisitions – Corporate Restructuring. (Theory Only)

**Text Book:**

Financial Management

: I.M. Pandey, Vikas Publishing house PVT. Ltd.,  
2017

**Books for Reference:**

- Financial Management : Khan & Jain, Tata McGraw Hill Co. Ltd., 2017  
Indian Financial System : Khan & Jain, Tata McGraw Hill Co. Ltd., 2017  
Financial Management of Policy : James C. Vanflorne, PHI learning PVT. Ltd.,  
2017  
Financial Statement Analysis : Jhon Myer.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Phil.**

**HUMAN RESOURCE MANAGEMENT**

**Semester : II**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit :**

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**Objective:**

*To familiarize the scholars with the various aspects of Human Resource Management.*

**UNIT – I**

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

**UNIT – II**

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

**Unit – III**

Role of Psychology in HRD and management – industrial psychology – Human Relations, Employees morale – Measures to improve morale – Job satisfaction – Motivation – Theories – Leadership – theories – Group Dynamics.

**Unit – IV**

Individual and personality – characteristics and Traits of Personality – Personality Development – Theories of Personality – Learning Importance and Types of learning. Trade unions and worker Satisfactions in Management.

**Unit – V**

Human Resources Information System: Resources Accounting Vs. Human Resource Information System – HRM Research and Audit – HRM in changing Environment – International HRM – Managing Human Resource in Virtual Organizations.

**Text Book:**

Human Resource Management : L.M. Prasad, Sultan Chand and Sons,  
New Delhi - 2016.

**Books for Reference:**

Human Resource Management : P.C. Tripathi, Sultan Chand and Sons,  
New Delhi - 2015.

Human Resource Management : C.B. Gupta, Sultan Chand and Sons,  
New Delhi - 2015.

Human Resource and  
Personnel Management : K. Aswathappa, McGraw Hill Publication.  
New Delhi – 2014.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**

**UG - Self Study Papers**  
**B.Com., and B.Com (CA)**

<b>Semester</b>	<b>Sub. Code</b>	<b>Subject</b>	<b>Credit</b>	<b>Evaluation</b>		<b>Total</b>
				<b>Hrs. Duration</b>	<b>Marks Internal</b>	
<b>III</b>		General Knowledge – I	3	3	100	100
<b>IV</b>		General Knowledge – II	3	3	100	100
<b>V</b>		Principles of Commerce and General Commercial Knowledge – I	3	3	100	100
<b>VI</b>		Principles of Commerce and General Commercial Knowledge – II	3	3	100	100

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com., and B.Com (CA)**

**GENERAL KNOWLEDGE – I**  
**Self Study Paper**

<b>Semester</b>	<b>: III</b>	<b>Hours / Week</b>	<b>: -</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 3</b>

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**Objective:**

*To provide the aspiring students an opportunity to get acquainted with general knowledge.*

**Unit – I**

Land and the People of India: Physical features - geological structure – River Systems – Climate – Census – Population – Sex Ratio- Literacy. National symbols of India National Flag – State emblem – National anthem – national Song – National Calendar – National Animal – National Bird – National Flower – National Tree – national fruit.

**Unit – II**

Agriculture: land utilization - Crop Production Programme – Horticulture – Rain Fed farming – Agricultural Marketing – Animal Husbandry – Cattle Development - Poultry Development – Sheep Development – meat production and Export – Piggery Development – Dairy Development – Indian council of Agricultural Research - Natural Resource management – Animal Sciences – Fisheries – Agricultural Education – National Agricultural Innovation project.

**Unit – III**

Commerce: Trade Scenario – Exports - Imports - Export promotion measures – Multilateral Trade Issues and Initiatives – Special Economic Zones in India.

**Unit – IV**

Finance: Economic affairs – Social Sector Programmes – National Rural Health Mission – Integrated Child Development Services – National Rural Employment Guarantee Scheme – National Social Assistance Programme – women and Children – Scheduled castes and Scheduled Tribes – Twelfth Finance commission – Sources of Revenue – Annual Budget – Public Dept – The European union- Banking – Reserve Bank of India – Composition of Banking system – Deposits Mobilization – Advances to Priority Sector – Credit Flow to weaker section – Credit flow to Agriculture – Advances to SC/ST Borrowers – Differential rate of Interest scheme Prime Ministers Rozgar Yojana - Housing Finance – Regional Rural banks – Small Industries

development Banks – Export - Import Bank of India – National Housing Bank – NABARD –International Monetary Fund – India.

### **Unit – V**

Industry: Structural Reforms – Industrial Licensing Policy – Foreign Direct investment (FDI) – Civil Aviation Sector - petroleum and Natural Gas Sector – Cement Industry – Leather Industry – Rubber Goods industry – Paper and Newsprint Industry – Textile Industry – central Public Sector Enterprises – Chemical Industry – Coir Industry – Public Sector Undertakings – Cooperative Sector – Chemical Industry – Coir Industry – Rural Employment Generation Programmes.

### **Books for Reference**

India Year Books	: Published by Ministry of information and Broadcasting Government of India.
Year Books	: Published by Times of India
Manorama Year Books	: Mathruboomi Publications
General Studies	: McGraw Hill Publications



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com., and B.Com (CA)**

**GENERAL KNOWLEDGE – II**  
**Self Study Paper**

<b>Semester</b>	<b>: IV</b>	<b>Hours / Week</b>	<b>: -</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>:</b>

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**Objective:**

*To provide the aspiring students an opportunity to get acquainted with general knowledge.*

**UNIT – I**

The Polity: The union and its Territory – Citizenship – Fundamental Rights – Fundamental Duties – Directive Principles of State Policy – The Union – Executive – President – Vice-President – Council of Ministers – Legislature – RajyaSabha – LokSabha – Qualification for Membership of Parliament – Functions and Powers of Parliament – Leaders of Opposition in Parliament – Nomination of Member of Parliament – Public services – UPSC – SSC – The states – Governor – Council of Ministers – Legislative Assembly – Legislative Council.

**UNIT – II**

Defence: Organisation – Army – Navy – Coast Guard – Air Force – Recruitments – National Cadet Corps – Training Institutions – Scheme for Self – Employment – Entrepreneur Schemes.

**UNIT – III**

Education: Elementary Education – SarvaShikshaAbhiyan – Mid-Day Meal Scheme – District Primary Education Programme – Teacher Education Scheme – National Council for Teacher Education – National Literacy Mission – Education for Scheduled caste and Scheduled Tribes – Quality Improvement in Schools – National Population Education Project – National Council of Educational Research and Training – University and Higher Education – University Grants Commission – Autonomous Research Organisation – Technical Education.

**UNIT – IV**

Energy: Power – Central Electricity Authority – Public Sector undertakings and Organisations – Damodar Valley Cororation – National Power Training Institute – Central Power Institute – Petroleum and Natural Gas – Non- Conventional Energy Sources – Rural Energy – Solar Energy – Grid – Interactive Renewable Power – New Technologies.

## **UNIT – V**

India and the World: Neighbours – South – East Asia and The Pacific – East Asia – Eurasia – The Gulf – West Asia and North Africa – Africa – Europe – United States – Civil Nuclear Energy – Defence – Space – Energy and Environment – Trade and Economy – United Nations and International Organizations – Consular, Passport and Visa Services – Indian Council of World Affairs – Council for Promotion of Overseas Employment.

### **Books for Reference**

India Year Books	: Published by Ministry of Information and Broad casting Government of India
Year Books	: Published by Times of India
Manorame Year Books	: Mathruboomi Publications General Studies – McGraw Hill Publications

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com., and B.Com (CA)**

**PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL**  
**KNOWLEDGE – I**  
**Self Study Paper**

**Semester : V**  
**Sub-Code :**

**Hours / Week :**  
**Credit : 3**

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**Objective:**

*To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.*

**Unit – I**

Commerce: Definition – Trade and Industry – Scope of Commerce – Importance – Economic Basis of Commerce – Evolution of Commerce – Evolution of Industry – Industrial Revolution. Forms of Business Organisation: Sole trader – Partnership – Kinds of partners and Partnership – Deed of Partnership – Rights and liabilities of Partners – Dissolution of Partnership – Settlement of Account – Merits and Demerits of Partnership – Joint Hindu Undivided Family.

**Unit – II**

Joint Stock Company: Features – Kinds – Advantages – Disadvantages – Distinction between Partnership and Joint Stock Company – Formation – Memorandum of Association – Alteration – Articles of Association – Alteration – Memorandum and Articles – Prospectus. Co-operative Organisation: Definition – Characteristics – Co-operative Society and a Company – Types of Co-operatives - Advantages of Cooperatives – Limitations – Co-operation in India.

**Unit – III**

Office: Meaning – definition – Office Manager – Office Organisation – Office Management – functions of the Office – Office Accommodation – Environment – Office Layout – Open Office and Private Office Operations – Work simplification – Office Manual. Office Administration: Management – Organisation – Departmentation – Organisation Chart – Types of Organisation – Life System – Functional Organisation – Authority and Responsibility – Delegation – Centralization – Decentralization – Planning and Flow of work – Standards of Performance and Measurement of Efficiency – Security – Organisation and Methods – Forms and Control – Purchases – Sale of Goods – Conditions and Warranties – Caveat Emptor – Sales Invoicing and Accounting – Methods of Sale – Cash and Credit Control – Counting House Routine.

#### **Unit – IV**

Office Machines: Communication – Telephones PBX – PABX – Radiotelephony – Ipsophone Signal Speaking Tubes – TELEX – Telewriting System – Hand written message of Phone – Conveyors Closed Circuit T.V. – Intercom – Copying and Duplicating, Machines Photos – copying with great resolving power – Micro Filming Portable direct Telephoto Transmitter – Manifold Registers – Dictating machine – Stenographic Machine – Letter Opening and Paper Folding Machines – franking machine – addressograph – Business Reply Envelopers and Cards – Accounting Machines – Adding and Calculating Machine – Cash Registers – Cheque Writer – MICR – Time Recorder – Computers.

#### **Unit – V**

Trade: Home trade – Wholesale and Retail Trade – Organisation of Home Trade – Middlemen – Wholesalers - Should the Wholesaler be eliminated? – Retailers – Types of Retail Organisation – Itinerant Retailers – Fixed Shop Retailers – Departmental Stores – Multiple Shops – Co-operative Stores – Mail Order Business – Hire Purchase – Instalment Purchase. Foreign Trade: Need – Problems of Foreign trade – Organisation - Import Trade Control and Policy – Steps – Export Trade Procedure – Enter pot Trade – Export Promotion.

#### **Book for Reference**

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|--|--|
| Banking Theory Law Practice                                | : Gorden&Natarajan   |
| Company Law  | : N.D. Kapoor. Sultan Chand & Sons,<br>New Delhi - 2016  |
| Business Organisation and Office Methods                   | : Y.K. Bhusan, S. Chand & Co. Ltd.,<br>New Delhi – 2013  |
| Principles of Commerce and General<br>Commercial Knowledge | : K.L Nagarajan, N. Vinayakam,<br>M. Radhaswamy S.V. Vasudevan,<br>S.Chand& Company. New Delhi – 2016. |

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com., and B.Com (CA)**

**PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL**  
**KNOWLEDGE – II**  
**Self Study Paper**

<b>Semester</b>	<b>: VI</b>	<b>Hours / Week</b>	<b>: -</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 3</b>

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**Objective:**

*To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.*

**Unit – I**

Financing of Business Units: Financial Planning – Capitalisation – Sources of Finance – Shares – Debentures – Underwriting – Managing Agents – Public Deposits – Commercial Banks – Indigenous bankers – Insurance Companies – Ploughing back of Profit – Stock Exchange – Functions – Advantages – Organisation – Listing of Securities – Dealing on the Stock Exchange – Methods of Trading – Settlement – Speculation on Stock exchange – Bulls – Bears – Lamé Ducks – Stags – Speculative Transactions – Special Finance and Development Corporations – Industrial Finance Corporation – State Finance Corporations – ICICI – N.I.D.C. – N.S.I.C. – The Industrial Development Bank of India – Investment Trusts – Unit Trust of India.

**Unit – II**

Methods of Remittance of Funds: Remittances within the Country – Cash – Postal Orders – Money Orders – V.P.P. – Cheques – Negotiable Instruments – International Payments – Mail Transfer – Telegraphic Transfer – Bankers' Drafts – Cheques – Traveller's Cheques – Bills of Exchange – Letter of Credit – Currency Notes and Coins – International Money Orders.

**Unit – III**

Transport: Economic benefits – Kinds – Road Transport – Rail Transport – Rail Road Competition – Fixation of Transport Rates – Common Carriers – Railways as Carriers – Ocean Transport – Shipping Conference or Ring – Charter Party – Bills of Lading – Ship Owner's lien – Maritime lien – Bottomry and Respondentia Bonds – salvage – Jettison – Mate's Receipt – Indian Carriage of Goods by Sea Act of 1925 – Air Transport – Air Consignment note – Pipelines – Containerization.

**Unit – IV**

Insurance: How Insurance Works? – General Principles – Insurance and wager – Reinsurance – Proposal – Covernote – Premium – Days of Grace – Marine Insurance – Types of Marine Policies – Insurable Interest – Warranties – Deviation – Special Clauses – Marine Laws –

Fire insurance – Insurable Interest in Fire Policy – Different Types of Fire Policies – Miscellaneous Types of Insurance.

### **Unit – V**

Advertising and Salesmanship: Importance – Advertising and publicity – Advertising and Sales Promotion – Advantages of Advertising – Advertisement Copy – Media of Advertisement – Advertising Agency – Salesmanship – Qualities of a Good Salesman. Commercial Terms and Abbreviations.

### **Books for Reference**

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|--|--|
| Financial Management                                       | : S.N. Maheswari, Sultan Chand & Sons,<br>New Delhi – 2015.  |
| Investment Management                                      | : V.K. Bhalla, S. Chand & Co. Ltd.,<br>New Delhi – 2014.   |
| Business Oraganisation and management                      | : Y.K. Bhusan,S. Chand & Co. Ltd.,<br>New Delhi – 2013.  |
| Business Oraganisation and management                      | : M.C. Shukla and Gulshan,<br>S. Chand & Co. Ltd., New Delhi - 2015                                    |
| Elements of Insurance                                      | : Dr. A. Murthy, Margham Publication,<br>Chennai – 2015.   |
| Advertising and Salesmanship                               | : C.B. GuptaSultan Chand & Sons,<br>New Delhi – 2015.  |
| Principles of Commerce and General<br>Commercial Knowledge | : K.L Nagarajan, N. Vinayakam,<br>M. Radhaswamy S.V. Vasudevan,<br>S.Chand& Company. New Delhi - 2013. |

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**

**PG - Self Study Papers**  
**M.Com., & M.Com (CA)**

Semester	Sub. Code	Subject	Credit	Evaluation		Total
				Hrs. Duration	Marks Internal	
III		Business Organisation and Management	3	3	100	100
IV		Marketing, Business Law, Statistics and Fundamentals of Computer	3	3	100	100

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com., & M.Com. (CA)**

**Business Organisation and Management**  
**Self Study Paper**

<b>Semester</b>	<b>: III</b>	<b>Hours / Week</b>	<b>: -</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 3</b>

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**Objective:**

*To provide an opportunity for the aspiring students to prepare for competitive examinations in the field of Business Organisation and Management.*

**Unit - I**

Commerce: Economic basic of Commerce – Trade – Industry – Characteristics of Business – Business Systems – Concepts of systems theory applied to business – Concept of Social obligation – Responsibility and Responsiveness. Forms of private and public sector enterprises – different kinds of organization – sole proprietorship, Partnership, Joint Stock Company, promotion, incorporation, prospectus, commencement of business.

**Unit – II**

Functions of stock exchange – cooperative societies – characteristics, registration and control – types of societies. Public enterprises: Meaning, characteristics, economic, social and political objectives, argument in favour of and against public enterprises – Departmental undertakings, Public corporation, Government company, Joint enterprise – Government holding companies.

**Unit – III**

The evolution of management science – definition – basic principles – process of Management – functions: planning, organizing, staffing, direction, communication, controlling, motivation – Management by objectives – Office equipments.

**Unit – IV**

Secretarial Practice: Company secretary, qualification, procedure for appointment, powers, duties, rights and liabilities, removal, company meetings, notice, agenda, minutes.

**Unit – V**

Banking: commercial banks – functions, kinds of banks – banks and economic development – rural banks – co-operative banks, lead bank scheme – banker and customer – collecting and paying banker – rights, liabilities and protection, cheques, bills – National and International letters of credit, crossing, marking and endorsements – mutual funds – meaning – organization – management – objectives.



## **Books for Reference**

Business Organisation & Management

: Y.K. Bhushan,

S. Chand & Co. Ltd., New Delhi - 2014

Business Organisation & Management

: M.C. Shukla and Gulshan,

S. Chand & Co. Ltd., New Delhi - 2015

Principles of Management

: L.M. Prasad, Sultan Chand & Sons,

New Delhi - 2014

Principles of Management

: S.C. Sakshena

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**M.Com., & M.Com (CA)**

**Marketing, Business Law, Statistics and Fundamentals of Computer**  
**Self Study Paper**

<b>Semester</b> : IV	<b>Hours / Week</b> : -
<b>Sub-Code</b> :	<b>Credit</b> : 3

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**Objective:**

*To provide an opportunity for the aspiring students to prepare for competitive examinations in the fields of Marketing, Business Law, Statistics and Fundamental of Computer.*

**Unit – I**

Marketing: Meaning – functions – Marketing Mix – Market segmentation channels of distribution – Demand analysis – Basic concepts – sales promotion – pricing objectives – methods of pricing – product line pricing – market reports and their interpretation – Regulated markets – Consumerism.

**Unit – II**

Business Law – Basic Principles – Law of Contracts – Law of Agency, Sale of Goods Act, Sales Tax Law, Central Excise Law, Law of Insurance.

**Unit – III**

Auditing – Objectives, Valuation and verification, appointment, powers duties, qualification – Audit report, audit programme, cost audit.

**Unit – IV**

Business Statistics – Characteristics – primary and secondary data – collection of data – diagrams and graphs – Mean, Mode, Median, Standard Deviation, Correlation and Regression – Time Series Analysis.

**Unit - V**

Basic Structure of Computers – computers for management – Introduction to M.S Office.

**Books for Reference**

Marketing	: C.B. Memoria and Joshi, KitabMahal, New Delhi – 2000.
Marketing	: Rajan Nair, Sultan Chand & Sons, New Delhi - 2014
Business Law	: N.D. Kapoor, Sultan Chand & Sons, New Delhi - 2016
Statistics	: S. P. Gupta, Sultan Chand & Sons, New Delhi - 2017
Statistics	: R.S.N. Pillai&Bhagavathi, S. Chand & Co. Ltd., New Delhi - 2017
Fundamentals of Computer	: V. Rajaraman, Prentice Hall (I) –New Delhi – 2013.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**

**POST GRADUATE DIPLOMA IN COMPUTER APPLICATION**

**REGULATIONS**

***Aim of the Course***

The Post Graduate Diploma in Computer Application (PGDCA) aims to introduce the students to the Computer applications. At the end of the course, the students are expected to have good working knowledge in Computer Systems and Applications.

***Eligibility for Admission***

Candidates for admission to PGDCA shall be required to have a Bachelor's degree with a minimum of 45% marks with Computer Science/Mathematics/Statistics/Business Mathematics as one of the subjects of study or an examination accepted as equivalent thereto, subject to conditions as may be prescribed therefor.

***Duration of the Course***

The course shall be of two year duration spread over four semesters.

S.No.	PAPER TITLE	ICA	SE	TOTAL
<b>FIRST SEMESTER</b>				
1	PRINCIPLES OF INFORMATION TECHNOLOGY	25	75	100
2	MS-OFFICE LAB	40	60	100
3	C-PROGRAMMING	25	75	100
4	C-PROGRAMMING LAB	40	60	100
<b>SECOND SEMESTER</b>				
5	JAVA PROGRAMMING	25	75	100
6	JAVA PROGRAMMING LAB	40	60	100
7	RELATIONAL DATABASE MANAGEMENT SYS	25	75	100
8	RELATIONAL DATABASE MANAGEMENT SY LAB	40	60	100
<b>THIRD SEMESTER</b>				
9	COMPUTERIZED ACCOUNTING SOFTWARE	25	75	100
10	COMPUTERIZED ACCOUNTING SOFTWARE LAB	40	60	100
11	MOBILE COMMERCE	25	75	100
<b>FOURTH SEMESTER</b>				
12	COMPUTER NETWORKS	25	75	100
	HTML LAB	40	60	100
13	VISUAL BASIC.NET	25	75	100
14	VISUAL BASIC.NET LAB	40	60	100

**ICA : Internal Continuous Assessment**  
**SE : Summative Examination.**

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**PRINCIPLES OF INFORMATION TECHNOLOGY**

**Semester : I** **Hours/week :**  
**Sub-code :** **Credit :**

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**Objective:**

*To should have knowledge about concepts and principles of information technology*

**UNIT – I**

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems – importance of computers in Business – Data and Information – Data Processing, Data Storage and Data retrieval capabilities – Computer applications in various areas of business.

**UNIT – II**

Types of Computer Systems – Analog Digital and Hybrid Computers Micro, Mini, Mainframe and Super Computers – Business and Scientific Computer systems – Generation Computers – Data Processing Systems – Batch, Online and Real time system – Time sharing, Multiprogramming and Multiprocessing systems – Networking: Local and Wide Area Network.

**UNIT – III**

Software: System Software and Application Software: Programming Language – Machine Language – Assembly Language, High Level Languages- Number System: decimal, binary, octal, hecxa decimal

**UNIT – IV**

Operating Systems: DOS – UNIX – Linux - Windows: Windows NT, Windows 2000, Windows XP, Windows vista – Open Source.

**UNIT – V**

System Analysis and Design – Computer based Information System – Transaction Processing – Office Automation

**Text Book:**

Introduction to Computers : Alexis Leon and Mathews Leon

**Books for reference:**

Computer and Common Sense : Roger Hunt and John Shellery  
Using Micro Computers : Bright man and Dimsdale  
P.C.Software Made Simple : R.K.Taxali

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**MS. OFFICE – LAB**

**Semester : I**  
**Sub-code :**

**Hours/week:**  
**Credit :**

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1. Develop resume as a word document file
2. Create a Ms-word document using edit and formatting
3. Send a common mail to all the students from our College - Mail Merge Concept
4. Create Ms-excel worksheet for employee information
5. Create Ms-excel worksheet for student result analysis
6. Create Ms-excel worksheet for sales budget with diagram
7. Develop a Ms-power point presentation to our college day
8. Create Ms-access data base for sale of a particular company product with pivot table
9. Create Ms-access data base for student mark statement
10. Create Ms-access data base for report form of a company

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**C – PROGRAMMING**

**Semester : I**  
**Sub. Code:**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To provide a thorough knowledge in high level programming language C.*

**Unit – I**

Introduction: special features of C-characteristics of C-structure of C program - Data types –Rules for naming a variable –Data declaration and expressions: Arithmetic operators-Declaration and Initialization combined-Integer division -Priority of arithmetic operators –the parenthesis-the modulus operator –the Unary operator-Other data types: floating point numbers-type “Double”-type char-keywords in C.

**Unit – II**

Control Statements: The scanf function –decision making –The If statement-The If..Else statement –Nesting of If...Else statements-updating assignment operators-Increment- decrement operator –While loop-Do While loop-Boolean values.

**Unit – III**

Arrays: Introduction to arrays-Declaring An array-Initializing an array-break and continue-Strings and Character arrays-the conditional arrays-Functions: Introduction to functions-printf, scanf functions-user defined function –local and global variables –parameter for argument-functions with multiple parameters-built-in C library functions.

**Unit – IV**

Pointers: Introduction to pointers and indirection-concept of pointer-the indirection pointer-Strings: Handling literals-static and auto storage classes-sprintf, strcpy, strcat, strlen, sscanf, strcmp functions-size of operator-labels and go-structures: introduction—period operator-initializing-passing a structure by reference.

**Unit - V**

Standard input output files: Introduction-put char and get char functions-putc, getch functions-EOF definition-fopen, fclose, fprintf, fscanf functions-files type and stdin, stdout constants –typedef-register and extern storage class.

**Text Book:**

C programming made easy : R.Rajaram, Scitech Publications, Chennai

**Books for Reference:**

Let us C : Yashvanth Kanethkar, BPB Publications, New Delhi  
Exploring C, : Yashvanth Kanethkar, BPB Publications, New Delhi  
Programming in ANSI C, : E. Balagurusamy, Tata Mc-Graw Hill



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**C – PROGRAMMING LAB**

**Semester : I**  
**Sub. Code:**

**Hours/Week :**  
**Credit :**

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1. To Create a Program to Checking whether the given number is odd/even.
2. To Create a Program to displaying the class obtained by a student.
3. To Create a Program to Biggest of three numbers.
4. To Create a Program for Arithmetic Operations.
5. To Create a Program to Checking Whether the given number is palindrome or not.
6. To Create a Program to Simple Interest Calculation.
7. To Create a Program To Swap two numbers using call by reference
8. To Create a Program to Calculate the E.B bill using files.
9. To generate a student mark statement using structure.
10. To create a program for multiplication table generation using array.
11. To create a program for matrix multiplication using pointers.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**JAVA PROGRAMMING**

**Semester : II**  
**Sub. Code :**

**Hours/week :**  
**Credit :**

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**Objective:**

*To provide a thorough knowledge in high level of the Java Programming*

**Unit – I**

Object Oriented Programming- A Simple Program- Lexical Issues-The java Class Libraries- The Simple types-Literals- Variables- Type conversion and casting-Arrays.

**Unit – II**

Operators- control statement- Class Fundamentals- Declaring Objects-Introducing Methods-Constructor-this keyword.

**Unit – III**

Overloading methods- Using object as parameters-Return Objects-Recursion- Using Command Line Arguments.

**Unit – IV**

Inheritance Basics- Using super- Creating a multilevel hierarchy-method overloading- Interfaces.

**Unit – V**

String Handling- The string constructors- String length- Special String Operations- Character Extraction- String comparison-Searching String- Modify a String.

**Text Book:**

The complete References Java2

: Fourth Edition-Herbert Scheldt-  
Tata McGraw – Hill Edition.

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**JAVA PROGRAMMING LAB**

**Semester : II**  
**Sub. Code:**

**Hours/week:**  
**Credit :**

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- 1) Add two numbers using class.
- 2) Create a function over loading.
- 3) Find simple interest using constructor.
- 4) Create a java program using switch case
- 5) Create a class for students table using over riding.
- 6) Display the grade using multilevel inheritance.
- 7) Generate the Fibonacci series using while loop
- 8) Create a program using Array concept.
- 9) Create a program using overloading constructors

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**RELATIONAL DATABASE MANAGEMENT SYSTEM**

**Semester : II**  
**Sub. Code:**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To provide a thorough knowledge of the back-end environment and working knowledge in Database.*

**Unit I**

Introduction to RDBMS-create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

**Unit – II**

The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Check-Logical operators-Range Searching

**Unit – III**

Pattern matching –oracle function: set Avg Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

**Unit – IV**

Indexws-Views-Joins-subquries-computations in Expressions Lists used to select Data-Renaming columns used with expressions List.

**Unit – V**

PL\SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers-Oracle transactions: Commit, Rollback, Savepoint.

**Text Book:**

Oracle-7 The complete Reference : IVAM Bayross,BPS,New Delhi.1995.

**Books for reference:**

Understanding Oracle : James T.Berry,Joseph G. Lateer,  
BPB Publications

The Complete Reference Oracle 8i, : Kevin Loney, George koch,  
Tata Mc-Graw Hill

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**RELATIONAL DATABASE MANAGEMENT SYSTEM LAB**

**Semester : II**  
**Sub. Code :**

**Hours/Week :**  
**Credit :**

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1. Program using conditional control, iterative control and sequential controls.
2. Program Exception Handling.
3. Create a Table with all important constraints.
4. Apply the queries in a table EMP.
5. Drop, Select, Update, Delete Command
6. String functions in a Table student
7. Set Parent-child relations among two Tables.
8. Write a PL/SQL program to display in alphabetical order by ename.
9. Write a PL/SQL program to implement three pre-defined exception
10. Write a PL/SQL program to implement user defined exception.

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**DEPARTMENT OF COMMERCE**  
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**P.G. Diploma in Computer Application**

**COMPUTERIZED ACCOUNTING SOFTWARE**

**Semester : III**  
**Sub. Code:**

**Hours/Week :**  
**Credit :**

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**Objectives:**

*To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.*

**Unit – I**

Introduction Accounting: Accounting – feature – Introduction to tally fundamentals – feature of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details – function key – configuration key.

**Unit – II**

Tally Accounting: the Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups – create – Display – alter – Single – Multiple – ledgers – Display alter single – multiple.

**Unit – III**

Feature of Tally: Accounting Feature: Accounting Vouchers Tally – inventory Feature: inventory Voucher – Maintaining Stock Details: Inventory accounting with tally – create - displaying and altering stock groups – creating multiple stock categories and stock items – displaying and altering stock categories – creating unit of measure – displaying and altering units of measure – displaying and altering stock godowns.

**Unit – IV**

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing – payroll management – statutory Feature – VAT.

**Unit - V**

Displaying and Reporting : Display Books of Account and Statement of Accounts – Inventory report.

**Text Book:**

Accounting with Tally : K.K. Nadhani,

**Books for Reference:**

Tally Accounting Software : S.Palani Vel, Margham Publications  
Tally ver.9 : Nellai Kannan, Nels Publications.

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**COMPUTERIZED ACCOUNTING SOFTWARE LAB**

**Semester : III**  
**Sub. Code :**

**Hours/Week:**  
**Credit :**

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1. Solve any one Final A/c program through tally.
2. Solve the any one final accounting with Opening Stock and closing stock.
3. List out the accounting function keys and inventory function keys.
4. Solve the problems of debit note and create notes.
5. Take any one warehouse as example and apply the inventory concept in it.
6. Develop a voucher for any one concern.
7. Solve any one balance sheet program through tally.
8. Solve cost category summary using cost centre and cost category.
9. Solve a problem in Bill of Material
10. Solve a problem using Multi Currency
11. Solve a problem using a Bill of Reconciliation Statement.
12. Solve a problem using a Bill Wish Details.
13. Solve Details problem using a Order Processing.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**MOBILE COMMERCE**

**Semester : III**

**Hours/Week :**

**Sub. Code :**

**Credit :**

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**Objective:**

*To facilitate the students to acquire the basic knowledge in the field of mobile commerce*

**Unit -I**

Introduction to mobile commerce- history-concept - benefits- characteristics - differences between e-commerce and mobile commerce- - generation - evaluation .

**Unit -II**

Mobile commerce process: technology- attributes - Hardware and software- Network - mobile computing networks - Infrastructure.

**Unit-III**

Mobile commerce Applications: mobile commerce overview- application of financial tools- mobile business 2 businesses and supply chain application- mobile marketing- advertising and customer service.

**Unit-IV**

Introduction to Location commerce- origin and evaluation –necessity of location based technology network technology - barriers to Location commerce - infrastructure- an Indian scenario.

**Unit-V**

M-commerce weaknesses-obstacles for M-business Adoption-Usability Problem- Technical Limitations - Wap Limitations – Pontenial Health Hazards –Limitations Of The Wireless network-Limitations Imposed by Mobility –Limitations of the mobile computer- Wap Risks- WML Script- Bluetooth- New security risks in M- Commerce – Online trading – Net Banking – Open Source.



**Text Book:**

Mobile commerce

: Shiney chib (Himalaya publishing House)

**Book for reference:**

The complete reference Internet

Millennium Edition

: Markaret Lenine Young

Frontiers of E-commerce

: Ravi kalkota,

The complete Reference HTML

: Power

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**COMPUTER NETWORKS**

**Semester : IV**  
**Sub. Code :**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To provide a thorough knowledge of the back-end environment and working knowledge in Networking.*

**Unit I**

Introduction: Computer Networks – uses of computer networks – Basic concepts of Network Hardware – Network Software – Reference Models – Example data communications services – Network Standardization.

**Unit II**

Data Transmission: Data Transmission Techniques – Transmission Media – Guided Media – Unguided Media – Telephone system – Narrow band ISDN – Broad Band ISDN – Communication Satellites – Switching technique.

**Unit III**

Data Link Control and LAN Access Technique: Data link layer design issues – Types of Errors – Error – Detection & Correction – Data Link Control – Example Data Link Protocols – IEEE Standards – Ethernet. Polling – Contention, ALOHA, CSMA/CD.

**Unit IV**

Design Issues: Design Issues of Network layer – Network layer in the Internet – Internet layer in ATM – Networks – Design issue of the Transport Layer – Duties of the Transport Layer – Design issues of the Application Layers.

**Unit V**

Application Layer: DNS, Security, E-mail, WWW, Multimedia.HTML: Tags-Links-Tables Interact with other systems-images-pictures format –frames-inserting –rows and –columns

**Text Book:**

Data Communications and Networking : Behrouz A. Forouzan

**Reference Books:**

Computer Networks Andrew	: S. Tanenbaum,
Local Area Networks	: G.E.Keiser,GalgotiaPublications.
Computer Networks	: A.S.Athenaeum
HTML & XML for Beginners	: Michael Morrison Prentice Hall India.

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**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**P.G. Diploma in Computer Application**

**HTML - LAB**

**Semester : IV**

**Sub. Code :**

**Hours/Week :**

**Credit :**

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1. Write a program for resume preparing using HTML tag
2. Write a program for formatting any text pages
3. Write a program Design a web page
4. Write a program for Frame design
5. Write a program Design a college application an online web page
6. Write a program for link a web page
7. Write a program using marquee tag
8. Write a program for heading tag
9. Write a program for image creation
10. Write a program for creation of college web site using HTML tag

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**P.G. Diploma in Computer Application**

**VISUAL BASIC .Net**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week :**  
**Credit :**

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**Objective:**

*To facilitate the students to acquire knowledge in the field of Visual basic.Net*

**Unit – I**

Introduction of .Net - .Net Framework Overview - Common Language Specification - Just in Time Compiler - Virtual Execution System - .Net Framework Class Library - Visual Studio .Net - Data types and Operators – Variables - Data types - Declaration of Variables – Constant.

**Unit – II**

Operators: Introduction – Types – Keywords - Scope of Variables - Console Applications in VB.NET - Control Statements: – IF Statement block – Else if - Nested if – Looping – Select case statement - Go to Statement.

**Unit - III**

Form Control: Events – Standard tool box -Label - Text Box Control - Scroll Bar Control – Timer - Picture Box – Arrays: Introduction – Types – Initialization of array – Re-dim array – Initialization.

**Unit – IV**

Creating menus and using Dialog boxes – Menu - MDI Forms - Context Menu, Rich Textbox - Adding methods to classes - Classes with constructor – Inheritance - Polymorphism.

**Unit – V**

Data Access with ADO.NET: Database - Relational Database - Table Creation Record Insertion - Displaying Data - Deleting Data - Modifying Data .

**Text Book:**

VB.NET :P.Radhaganesan

**Books for Reference:**

Visual Basic.NET :Shirish Chavan

VB.Net -Complete Reference :Shapiro R.Jeffery

Visual Basic.NET :C.Muthu

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
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**P.G. Diploma in Computer Application**

**VISUAL BASIC .Net – LAB**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week :**  
**Credit :**

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1. Write a program using classes, methods, properties and read only property
2. Write a program for designing a calculator using VB.Net
3. Write a Program using constructors and overload constructors.
4. Write a Program using functions to perform various string operations
5. Write a Program using inheritance and constructors in inheritance
6. Write a Program using database in VB.Net
7. Write a program using if else and if statement
8. Write a program using arrays
9. Write a program using ADO.net
10. Write a program MDI forms

**DEPARTMENT OF COMMERCE**  
**(Retail Marketing)**

**C.B.C.S. SYLLABUS**  
*(for those who joined from batch 2018-19 to 2020-21)*  
*(Self-Supporting Course)*

***B.Com., with RM***



**YADAVA COLLEGE**  
**(An Aided Autonomous Co-Educational Institution)**  
**(Nationally Re-Accredited (2<sup>nd</sup> Cycle) with 'A' Grade by NAAC)**  
**Affiliated to Madurai Kamaraj University**  
**Thiruppalai, Madurai – 625 014.**  
**Tamil Nadu, SOUTH INDIA.**

**Yadava College (Autonomous)**  
**(Nationally Re-Accredited (2<sup>nd</sup> Cycle) with 'A' Grade by NAAC)**  
**Thiruppalai, Madurai – 625 014.**

Regulations and syllabus for Degree of Bachelor of Commerce (Retail Marketing) Under CBCS (This will come into force from the Academic Year 2018–19 to 2020–21)

**QUALIFICATION FOR ADMISSION:**

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of **MADURAI KAMARAJ UNIVERSITY** as equivalent there to.

**DURATION OF THE COURSE:**

The students shall undergo the prescribed course of study for a period of three Academic years (Six semesters).

**MEDIUM OF INSTRUCTION:** English

**SUBJECTS OF STUDY:**

- |                 |   |  |
|-----------------|---|--|
| <b>Part I</b>   | : | Business Communication<br>Business Organization  |
| <b>Part II</b>  | : | English  |
| <b>Part III</b> | : | Core / Allied / Elective.  |
| <b>Part IV</b>  | : | Environmental Studies / Value Education / Non-Major Electives /<br>Skill based Elective. |
| <b>Part V</b>   | : | Physical Education / NSS / NCC / Extension Activities.                                   |



**BLUE PRINT OF THE QUESTION PAPER:**

Section	Type of Questions (Open Choice)	No. of Questions	No. of Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
<b>Total Marks</b>					<b>75</b>
<b>TOTAL NUMBER OF PAPERS AND MARKS</b>				<b>Marks</b>	<b>Credit</b>
<b>Part I</b>		2	2 x 100	200	6
<b>Part II</b>		2	2 x 100	200	6
<b>Part III Core</b>					
	<b>Theory</b>	18	18 x 100	1800	75
	<b>Practical</b>	2	2 x 100	200	2
<b>Allied</b>					
	<b>Theory</b>	4	4 x 100	400	18
<b>Electives</b>		3	3 x 100	300	12
<b>Part IV</b>					
	Environmental Studies	1	1 x 100	100	2
	Value education	1	1 x 100	100	2
	Non major electives	2	2 x 100	200	4
	Skill based electives	6	6 x 100	600	12
<b>Part V</b>					
	Physical education/ NSS/NCC/ Extension activities				1
				<b>41</b>	<b>4100</b>
					<b>140</b>

**Overall Passing Minimum 40%**

**External Minimum 35%**

**Internal**

Test 20

Assignment 5

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Total 25  
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Name of the Subject	Hours/Week	Credit	Exam Duration	Internal	External	Total
	1	2	3	4	5	6

### **SEMESTER I**

#### **PART**

<b>I.</b>	Business Communication	5	3	3	25	75	100
<b>II.</b>	English – I	5	3	3	25	75	100
<b>III.</b>	<b><u>Core</u></b> Financial Accounting – I	6	4	3	25	75	100
	MS-Office Practical	5	4	3	40	60	100
	<b><u>Allied</u></b> Business Economics	5	4	3	25	75	100
<b>IV.</b>	Environmental Studies	2	2	3	25	75	100
	<b><u>SBE</u></b> Communicative English – I	2	2	3	25	75	100
		<b>30</b>	<b>22</b>				

### **SEMESTER II**

<b>I.</b>	Business Organization	5	3	3	25	75	100
<b>II.</b>	English – II	5	3	3	25	75	100
<b>III.</b>	<b><u>Core</u></b> Financial Accounting – II	6	4	3	25	75	100
	Retail Franchising	5	4	3	25	75	100
	<b><u>Allied</u></b> Advertising and Sales Promotion	5	4	3	25	75	100
<b>IV.</b>	Value Education	2	2	3	25	75	100
	<b><u>SBE</u></b> Communicative English – II	2	2	3	25	75	100
		<b>30</b>	<b>22</b>				

**SEMESTER III**

<b>III.</b>	<b><u>Core</u></b>	Financial Accounting – III	6	4	3	25	75	100
		Business Statistics	6	4	3	25	75	100
		Entrepreneurial Development	4	3	3	25	75	100
		Modern Banking	5	3	3	25	75	100
	<b><u>Allied</u></b>	Retail Development	5	5	3	25	75	100
<b>IV.</b>		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	<b><u>SBE</u></b>	Soft Skill	2	2	3	25	75	100
			-----	-----				
			<b>30</b>	<b>23</b>				
			=====	=====				

**SEMESTER IV**

<b>III.</b>	<b><u>Core</u></b>	Business Environment	4	3	3	25	75	100
		Partnership Accounts	6	4	3	25	75	100
		Business Mathematics	6	4	3	25	75	100
	<b><u>Allied</u></b>	Insurance Principles and Practice	5	5	3	25	75	100
<b>IV.</b>		Elective – I Modern Marketing	5	4	3	25	75	100
		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	<b><u>SBE</u></b>	General Knowledge	2	2	3	25	75	100
			----	-----				
			<b>30</b>	<b>24</b>				
			=====	=====				

**SEMESTER V**

<b>III.</b>	<b><u>Core</u></b>	Income Tax – I	6	5	3	25	75	100
		Export Import Procedures and Documentation	5	4	3	25	75	100
		Business Law	5	4	3	25	75	100
		Costing	6	5	3	25	75	100
		Elective – II Company Accounts	6	4	3	25	75	100
<b>IV.</b>	<b><u>SBE</u></b>	Communicative English – III	2	2	3	25	75	100
			-----	-----				
			<b>30</b>	<b>24</b>				
			=====	=====				

## **SEMESTER VI**

<b>III.</b>	<b><u>Core</u></b>	Income Tax – II	6	5	3	25	75	100
		Sales Management	5	4	3	25	75	100
		Accounting Software Practical	6	4	3	40	60	100
		Management Accounting	6	5	3	25	75	100
		Elective – III Auditing	5	4	3	25	75	100
<b>IV.</b>	<b><u>SBE</u></b>	Communicative English – IV	2	2	3	25	75	100
<b>V.</b>		Physical Education/ NCC/NSS/ Extension Activities -	1	-	-	-	-	-
			-----					
			<b>30</b>	<b>25</b>				
			-----					
			<b>180</b>	<b>140</b>				
			=====					

### **Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>IV</b>	(A) Modern Marketing (B) Consumer Behaviour
<b>V</b>	(A) Company Accounts (B) Company Law
<b>VI</b>	(A) Auditing (B) Principles of Co-operation

### **Non Major Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>III</b>	Elements of Commerce I
<b>IV</b>	Elements of Commerce II

### **Skill Based Electives**

<b>SEMESTER</b>	<b>PAPERS</b>
<b>I, II, III &amp; IV</b>	Communicative English
<b>V</b>	Soft Skills
<b>VI</b>	General Knowledge

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**BUSINESS COMMUNICATION**

**Semester : I**

**Sub-Code :**

**Hours/Week : 5**

**Credit : 3**

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**Objective:**

*To enable the students acquire the written and oral business communication skills.*

**Unit - I**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

**Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

**Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

**Text Book:**

Business Communication : N.S. Raghunathan, B. Santhanam,  
Margham Publications, Chennai - 2017

**Books for Reference:**

Essentials of Business Communication : Rajendra Pal, Sultan Chand &  
Sons, New Delhi – 2017.  
Business Communication : Ramesh, MS, & C. C Pattanshetti,  
R. Chand & Co. New Delhi – 2016.  
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing  
Company - 2016

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**FINANCIAL ACCOUNTING – I**

**Semester : I**  
**Sub-Code :**

**Hours/Week : 6**  
**Credit : 4**

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**Objective:**

*To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.*

**Unit – I**

Introduction to Accounting: Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

**Unit – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

**Unit – III**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

**Unit – IV**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

**Unit – V**

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, S. Chand  
Publication, 2017.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**MS.Office – Practical**

Semester : I  
Sub-Code :

Hours / Week : 5  
Credit : 4

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**Objectives:**

*To enable the students to*

1. Write a letter to the principal of your college requesting for a conduct certificate by creating word document.
2. Insert any picture from the clip art on a text box and change the text box line by using line style.
3. Write a ms –word program on mail merge concept.
4. Write a ms-excel program on Stock Analysis.
5. Write a ms-excel program on budget calculation.
6. Write a ms-excel program on P&L Account.
7. Write a ms-office program on cricket Analysis.
8. Enter your last semester five subject and their marks and divide it by 5 for finding out of percentage and grade.
9. Prepare on Organisation chart of a limited company and present it in a slide.
10. Create a new slide for welcoming your juniors using blank presentation

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**BUSINESS ECONOMICS**

Semester : I  
Sub-Code :

Hours / Week : 5  
Credit : 4

---

**Objective:**

*To enable the students to acquire knowledge on the fundamentals of Business Economics.*

**UNIT – I**

Definition of Economics and Managerial Economics - Nature and Scope of Managerial Economics - Economics and Managerial Economics Differentiation – Functions of Managerial Economics.

**UNIT – II**

Objectives of a Modern Business Firm – Five Fundamental Concepts: The Incremental Concept, the Concepts of Time Perspective, the Opportunity Cost Concept, the Discounting Concept and the Equi-Marginal Concept.

**UNIT - III**

Meaning of Demand – Law of Demand, Types of Demand (Income, Cross Price) Factors Determining Demand – Meaning of Elasticity of Demand – Measurement of Elasticity Demand. Malthusian Theory of Population and Optimum Level of Population

**UNIT – IV**

Sales Forecasting – Meaning, Factors Involved, Short Term and Long Term Forecasting Methods of Forecasting, for an Established Product and New Product.

**UNIT – V**

Profit Planning – Profit Forecasting – Pricing Policies, Methods of Pricing Policies – Pioneer Pricing, Skimming Pricing, Penetration Pricing.

**Book for Study:**

Managerial Economics : Dr.N.SRINIVASAN, MEENAKSHI  
PATHIPPAGAM, Madurai

**Books for Reference:**

1. Business Economics by K.P.M. Sundharam & E.N. Sundharam, Sultan Chant & Sons New Delhi -110 002.
2. Managerial Economics (Analysis, Problems and Cases) by P. L. Mehta, Sultan Chant & Sons, New Delhi -110 002.
3. Economic Analysis by K. P. M. SUNDHARAM & E. N. SUNDHARAM, SULTHAN CHAND & Sons, New Delhi -110 002.
4. Comprehensive Managerial Economics by P. L. Mehta, Sultan chant & Sons, New Delhi -110 002.



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**BUSINESS ORGANISATION**

**Semester : II**  
**Sub-Code :**

**Hours / Week: 5**  
**Credit : 3**

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**Objective:**

*To enable the students to acquire basic knowledge on the fundamentals of Business Organization.*

**Unit – I**

Business – Definition – Nature – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – distinction between Business, profession and employment – Classification of Business Activities.

**Unit – II**

Forms of Business Organisation - Sole Trader – Features – Advantages – Limitations – suitability of trading concern – Partnership – definition – Features – Advantages – Disadvantages – Partnership Deed – Kinds of partners – distinction between sole trader and partnership - Limited liability Partnership.

**Unit – III**

Joint Stock Companies – Definition – Features – Advantages – Disadvantages – Kinds of Companies – Distinction between partnership firm and Joint Stock Company – Certificate of Incorporation – Certificate of Commencement of Business – Memorandum of Association – Articles of Association – Prospectus – Shares - Types of Shares.

**Unit – IV**

Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions.

**Unit – V**

Co-operative Enterprise – Origin – Features – Principles – Advantages – Disadvantages – Types of Co-operatives - Public Utilities – Definition – Duties – Problems – Ownership and management – Public Enterprise – Objectives Forms of Public enterprise – Features – Advantages – Disadvantages – Government Company – Departmental under taking – public corporations – Statutory Corporation.

**Text Book:**

Business Organisation : C.D. Balaji, Margham Publication,  
Chennai, 2017

**Books for Reference:**

Fundamentals of Business Organisation  
& Management : Y.K. Bhushan, S. Chand & Co.  
New Delhi - 2016

Business organisation and management : M.C. Shukla, S.Chand & Co.,  
New Delhi - 2017

Business and Society : P.K. Ghosh & G.K. Kapoor

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**FINANCIAL ACCOUNTING – II**

**Semester : II**  
**Sub-Code :**

**Hours/ Week: 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.*

**Unit – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Journal Entries in Consignor’s Books – Books of Consignee – Journal entries in Consignee’s.

**Unit – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method

**Unit – III**

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

**Unit – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

**Unit – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi – 2017.

Advanced Accountancy : S.P.Jain and K.L.Narang, Kalayani Publication, New Delhi – 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2017.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**RETAIL FRANCHISING**

Semester : II  
Sub. Code :

Hours/Week: 5  
Credit : 4

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**Objective:**

*To enable the students to learn Retail Franchising.*

**Unit – I**

Retail Franchising: Introduction to Retailing – Evolution of Organised Retailing – Technology in Retail Business – Recent Trend in Retailing – Meaning of Franchising – Internationalization of Franchise Operations by US Franchisors – Franchising in India.

**Unit – II**

Franchising as Strategy: Meaning of Strategy – Retailing and Vertical Marketing System – Pros and Cons of the Franchise System.

**Unit – III**

Investigating and Evaluating a Franchise: Introduction to searching for an opportunity – Trade shows and exhibitions – selection of sector/Industry – Criteria for overall evaluation.

**Unit – IV**

Financial aspect of a franchise – Estimating financial requirements – Arranging Funds – Measuring Financial Performances – Financial Ratio Analysis.

**Unit – V**

Legal Aspect of Franchising: Law Applicable to Franchising in India – Documentation Required for Franchising – Uniform Franchising Offer Circular (UFOC).

**Book for Study:**

Retail franchising : Manish V Sidhpuria

**Books for Reference:**

Retail Management : Swapna Pradhan

Retail Management : Arif Sheikh, Kaneez Fatima

Retail Management : Barry Berman, Joel R. Evans, MiniMathur

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**ADVERTISING AND SALES PROMOTION**

Semester : II

Hours/Week: 5

Sub. Code :

Credit : 4

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**Objective:**

*To make the students understand the importance of advertising and media's role in advertising and sales promotion.*

**Unit – I**

**INTRODUCTION TO ADVERTISING AND TYPES OF ADVERTISING:**

Advertising Meaning – importance – objectives – media forms of media – press newspaper trade journal – magazines – out door advertising poster – banners- neon signs, publicity literature booklets, folders house organs – direct mail advertising cinema and theatre programme - radio and television advertising – exhibition – trade fair – transportation advertising.

**Unit – II**

**ADVERTISING AGENCIES AND ADVERTISING COPIES:** Advertising agencies – advertising budget – advertising appeals – advertising organization – social effects of advertising – advertising copy – objectives – essentials – types – elements of copy writing: Headlines, body copy – illustration – catch phrases and slogans – identification marks.

**Unit – III**

**ADVERTISING LAYOUT AND ADVERTISING CAMPAIGN:** Advertising layout – functions – design of layout – typography printing process – lithography – printing plates and reproduction papers, and cloth – size of advertising – repeat advertising – advertising campaign – steps in campaign planning.

**Unit – IV**

**SALES FORCE MANAGEMENT:** Sales force management – importance – sales force decision – sales force size – recruitment and selection – training – methods – motivation salesman controlling – compensation and incentives – fixing sales territories – quota – Evaluation.

**Unit – V**

**SALES PROMOTION AND PERSONAL SELLING:** Sales promotion: Meaning – methods – promotional strategy – marketing communication and persuasion – promotional instruments: advertising – techniques of sale promotion – consumer and dealers promotion. After sales service – packing guarantee – personal selling – objectives – salesmanship – process of personal selling – types of salesman.

**Book for Study:**

Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications  
(Educational Publishers), 2017 Madurai.

**Books for Reference:**

Advertising and Salesmanship : P. Saravanel and S. Sumathi  
Advertising & Sales Promotion : S.H.H. Kazmi, Satish K Batra  
Sale Promotion : Julian cummings

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**FINANCIAL ACCOUNTING – III**

**Semester : III**  
**Sub-Code :**

**Hours/ Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the accounting practices of Royalty Accounts, Hire Purchase & Installment Purchase Systems, Branch & Departmental Accounting and Accounting Standards*

**Unit - I**

Royalty Accounts: Accounting Treatment – Journal entries – Minimum Rent – Short workings – Sub – lease – Meaning – Accounting treatment.

**Unit II**

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

**Unit - III**

Branch Accounts: Dependent Branches – Independent Branches – Accounting in respect of dependent branches – Debtors system – Invoice Price Method (Excluding Stock and Debtors System)

**Unit – IV**

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy Sultan Chand  
Publication, New Delhi, 2017  
Advanced Accountancy : S.P.Jain ad K.L.NarangKalyani  
Publication,Ludhiyana, 2018  
Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta  
S. ChandPulication, New Delhi, 2017

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**BUSINESS STATISTICS**

**Semester : III**  
**Sub-Code :**

**Hours / Week: 6**  
**Credit : 4**

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**Objective:**

*To enable the students to learn the statistical tools that can be used for making business decisions.*

**Unit – I**

Introduction: Meaning and definition of Statistics – importance, functions, limitations – statistical survey and collection of data – Graphic representation. Measures of central tendency – Mean, median, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

**Unit – II**

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

**Unit – III**

Correlation analysis – Grouped and ungrouped data – Different methods of Correlation - Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Different methods of Regression - Regression in a bi-variate grouped frequency distribution.

**Unit – IV**

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

**Unit – V**

Analysis of Time Series – Meaning – Uses – Measurement of Secular Trend - Graphic Method – Semi-average Method – Moving Average Method – Method of Least Squares.

**Text Book:**

Business Statistics : Dr.K.Alagar, Tata McGraw Hill  
Publishers, New Delhi, (2017)

**Books for Reference:**

Business Statistics : R.S.N.Pillai and Bagavathi. (2017)  
S. Chand Publication, New Delhi.  
Statistical Methods : S.P. Gupta. (2017) Sultan Chand Publication,  
New Delhi, 2017  
Statistical Methods : M.Manoharan. (2017) Palani Paramount Publication,  
Palani.  
Business Statistics : P.R. Vittal, (2017) Margham Publication, Chennai.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**ENTREPRENEURIAL DEVELOPMENT**

**Semester : III**

**Hours / Week : 4**

**Sub-Code :**

**Credit: 3**

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**Objective:**

*To make the students aware of the present environment of business sector and to enable the basic knowledge of entrepreneurial development.*

**Unit – I**

Entrepreneur – Entrepreneurship – importance of an Entrepreneur and his role of economic development – Functions of an entrepreneur – Types of entrepreneur – Entrepreneur Vs. Manager – Intrepreneurship – Factors affecting Entrepreneurial growth.

**Unit – II**

Starting a new venture – Search for a business idea – Sources of business ideas – idea processing and selection – Project identification, Project formation – Stages of Project formation.

**Unit – III**

Institutional finance to Entrepreneurs IFCI, ICICI, IDBI, IRBI, SIDBI – EXIM Bank – UTI – LIC – SFC – SIDC – TIIC – Commercial Banks.

**Unit – IV**

Marketing assistance and incentives and subsidies: Marketing Services by SIDO – Marketing development assistance – incentives and subsidies – need for incentives – Schemes of incentives – incentives of small scale industries – State subsidies – central incentives – Export incentives.

**Unit – V**

SSI – Definition – Steps for starting a SSI – Procedure for Registration of SSI Units Women Entrepreneur – Concept – Profile – Qualities – psycho – Social barriers – Growth and development of women Entrepreneurship – Problems of WomenEntrepreneurs – Women Entrepreneurship in India.

**Book for Study:**

Entrepreneurial Development : L. Rengarajan, Sri Renga Publications – 2011.

**Books for Reference:**

Entrepreneurship : J. Shanmuganathan.

Entrepreneurship & Development : E. Gordon & K. Natarajan

Entrepreneurial Development : Jose Paul, N. Ajith Kumar, Paul T. Mampilly.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**MODERN BANKING**

**Semester : III**

**Hours/ Week : 5**

**Sub-Code :**

**Credit : 3**

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**Objective:**

*To enable the students to learn the theory, law and practice of banking.*

**Unit – I**

**Banker and Customer:** Origin of Banking – Meaning and definition of Banker – Meaning and definition of customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honour Cheques – Obligation to maintain secrecy of customer's accounts – Banker's lien .

**Unit – II**

**Deposits:** Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

**Unit – III**

**Loans and Advances:** General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Canons of goods Banking Security. Various Types of Securities – General Principles of sound lending against securities – Immovable Property – movable properties – Stock Exchange Securities – Advances against Goods and Documents to title – Life Insurance Policies – Book Debts – Supply Bills – Discounting Bills.

**Unit – IV**

**Electronic banking** E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints in E-banking – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

**Unit – V**

**Electronic Fund Transfer:** National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Interbank Mobile Payment Service (IMPS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account .

**Text Book:**

Banking Theory, Law and Practice

: E. Gordon and Dr. K. Natarajan,  
Himalaya Publishing House, New Delhi  
2018



**Books for Reference:**

- Banking : A.V. Ranganadhachary& D.S. Rao
- Banking Law & Practice : K.P.M. Sundaram& P.N.Varshney Sultan  
Chand Publication, New Delhi, 2017.
- Banking Theory and Practices : V. Shekar, Vikas Publication House,  
New Delhi 2017.
- Modern Banking Theory : R.R. Paul
- Modern Banking and International Trade : M.L. Thingam

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**RETAIL DEVELOPMENT**

<b>Semester</b>	<b>: III</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 5</b>

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**Objective:**

*To enable the students to acquire working knowledge in Retailing and Development.*

**Unit – I**

The retail industry: Introduction – Definition – Place of the retail stores sector in the economy – functions of retailing – trends – demand of retail products and services – theories of retail change – the wheel of retailing – general – specific – the retail life cycle E-tailing.

**Unit – II**

Retail Organization: Introduction – classification of retail firms, chain stores – co-operative societies – department stores – discount stores – superstores and hypermarkets – organization – culture – organization – management quality – management.

**Unit – III**

Economies of retailing: Introduction – economies of scale – external economies – internal economies – economies of experience and scope.

**Unit – IV**

Grand strategies: Introduction – main types of grand strategy – bases of strategy – strategic connections – culture.

**Unit – V**

International retailing: Introduction – Push factors – pull factors – cross – border trends in Europe – cross – border strategy – cross-border strategy guidelines – strategic methods – international retailers – impact of international retailers.

**Book for Study:**

Retailing an introduction : Roger Cox Paul Brittain

**Books for Reference:**

Retail Management : Dr. T.S. Tiwari  
Retail Management : King Publication  
Retail Marketing : S. Banumathy, M.Jayalakshmi

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**ELEMENTS OF COMMERCE – I**  
**(NME)**

**Semester : III**

**Sub-Code :**

**Hours / Week :**

**Credit :**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**UNIT – I**

Introduction-Meaning of barter system- Definition of commerce business- Industry-Trade-Hindrances of trade-branches of commerce -Home trade-wholesale and retail trade-middle men types of small retail organization-street stalls-second hand goods dealers-specialty shops – Types of Large Scale Retail Organization – Departmental Stores – Multiple Shops – Consumer Co-operative Stores – Mail Order Business – Hire Purchase and Installment system – Recent Development – Web Marketing – E-Commerce – Tele Shopping.

**UNIT – II**

International trade-meaning-need-merits and demerits-differences between home trade and foreign trade-types of foreign trade-import-export-Entrepot-import trade-export trade-globalization -multinational company-WTO.

**UNIT – III**

Meaning of transport-importance of transport-function of transport-types of transport-land-water-air-merits-demerits-private and public carrier-containerization-documents used in transport-bill of lading-charter party-way bill-railway receipt-air way bill.

**UNIT – IV**

Need of warehousing-meaning of warehouse and warehousing-functions of warehousing-kinds of warehousing-private-public-co-operative bonded-advantages-warehousing documents-warehouse warrant-Dock Warrant-dock receipt-delivery order-warehouse keepers receipt-warehousing in India and Tamil Nadu.

**UNIT – V**

Need for banking-meaning of bank-kinds of banks-commercial banks-central bank-function of commercial banks-co-operative banks-indigenous bankers-Reserve Bank of India-functions-internet banking and EFT(electronic funds transfer)-cheque- RTGS (Real Time Gross Settlement) Definition-features-MICR cheques-crossing-kinds-endorsement-meaning-kinds of endorsement-dishonour of cheque–reasons-ATM card-credit card.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.



**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**BUSINESS ENVIRONMENT**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 4**  
**Credit: 3**

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**Objective:**

*To make the students aware of the present environment of Business sector and to enable them to acquire the basic knowledge of the various laws affecting the business.*

**Unit – I**

Introduction to Business Environment – Component of Business environment – Business strategy and its relation to environment

**Unit – II**

Political environment – Introduction – meaning – effects of political ideologies – Dangers of frequent changing political leadership – Social and Cultural environment – meaning of culture and society, cultural environment – social environment – impact of foreign culture.

**Unit – III**

Economic environment – introduction – meaning – economic development – Five year planning in India – types of economic system – economic indicators – industrial policy.

**Unit – IV**

International environment – meaning – concept – globalization – world bank – International monetary fund (IMF) – The general agreement on tariffs and trade (GATT) – The world Trade Organization (WTO) Social Responsibilities of Business – Meaning – Concept – Various areas of Social Responsibilities – views on social responsibility – Social Audit.

**Unit – V**

Natural environment – meaning – concept – various aspects of the natural environment – impact of the natural environment in the future pollution – environment management – Benefits of Pollution prevention – Barriers to pollution prevention.

**Book for Study:**

Business Environment : NamitaGopal, Tata McGraw Hill Company,  
New Delhi - 2013

**Books for Reference:**

Business Environment : S. Sankaran, Margham Publication, Chennai –  
2013.

Business Environment : Dr. K. Chidabaram and Dr. V. Alagappan,  
Vikas Publishing House, 2011

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**PARTNERSHIP ACCOUNTS**

**Semester : IV**

**Hours/ Week : 6**

**Sub-Code :**

**Credit : 4**

**Objective:**

*To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.*

**Unit – I**

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – interest on Drawings – Partners’ Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

**Unit – II**

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – Capital accounts.

**Unit – III**

Retirement of a Partner – Gaining Ratio – Treatment of Goodwill – Retirement Cum Admission – Revaluation of Assets and Liabilities - Memorandum Revaluation A/c – Death of a Partner – Joint life policy – Capital accounts.

**Unit – IV**

Dissolution of Firm - Meaning – Modes – Application of the decision in Garner Vs. Murray Rule – Realisation Account - Insolvency of a partner – Insolvency of all the Partners.

**Unit – V**

Piece-meal Distribution – Meaning - Proportionate Capital Method – Maximum Loss Method – sale to a company – Amalgamation of Partnership firm (Theory Only)

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi – 2018.

Advanced Accountancy : S.P.Jain and K.L.Narang, Kalayani Publication, New Delhi – 2018.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2017.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**BUSINESS MATHEMATICS**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.*

**Unit – I**

Elements of set theory: Definition – Symbols – roster method and rule method – types of sets – union and intersection – subsets – complements – difference of two sets – family of sets – Theories on set – Venn Diagram – Demorgan’s Law.

**Unit – II**

Commercial Arithmetic: simple interest – compound interest – annuities – discounting of bills – profit and loss determination.

**Unit – III**

Ratios – proportions – Variation

**Unit – IV**

Probability: theory of probability – various schools of thoughts – theorems – conditional probability – Baye’s theorem – mathematical expectations.

**Unit – V**

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

**Text Book:**

Business Mathematics : M. Manoharan & C. Elango, Palani Paramount Publications, Palani – 2010.

**Books for Reference:**

Business Mathematics : D.C.SanChetti & V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2015  
Business Mathematics : P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2018.  
Business Mathematics : Dr. P.C. Sekar, Empee Publication, Madurai – 2014

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**INSURANCE PRINCIPLES AND PRACTICE**

<b>Semester</b>	<b>: IV</b>	<b>Hours/ Week</b>	<b>: 5</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 5</b>

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**Objective:**

*To familiarize the students with the basic principles and practice of insurance.*

**Unit – I**

**INTRODUCTION TO INSURANCE:** Introduction – Meaning – Definition – Nature – Functions – Classification – Who has an insurable interest? Advantages of Insurance – Insurer – Insured – Premium – Hazard – ReInsurance – Double Insurance Functions of LIC – Insurance and Economic Development.

**Unit – II**

**LIFE INSURANCE:** Meaning – Definition – Characteristics of Life Insurance – Advantages – Life insurance Vs Non-Life insurance – Principles of life insurance – Life insurance policies – Types of Annuities – Factors to be considered for selection of risk or underwriting – Types of Risk – Mortality table.

**Unit – III**

**FIRE INSURANCE:** Meaning – Definition of Fire Insurance – Definition of Fire – Functions of Fire Insurance – Features – Hazards in fire insurance – Principles of fire insurance – Procedure of effecting a fire insurance policy – Rights of Insurer – Kinds of fire policies – Procedure for settlement of claims under fire insurance

**Unit – IV**

**MARINE INSURANCE:** Meaning – Definition – Types – Development of marine insurance – Procedure involved in taking a marine policy – Difference between marine insurance and fire insurance – Fundamental principles of marine insurance – Factors to be considered for rating – Kinds of marine insurance policies – Marine perils – Types of marine losses- Settlement of claims in marine insurance.

**Unit – V**

**MOTOR INSURANCE:** Introduction - Motor Insurance – Fundamental principles of motor insurance – Types of motor vehicles – Types of motor insurance policies – procedure for effecting motor insurance – Motor policy conditions – Settlement of claims under motor insurance

**Book for Study:**

Elements of Insurance : Dr. A. Murthy, Marghm Publications, Chennai - 2014

**Books for Reference:**

Principles and Practice of Insurance: Dr. P. Periasamy  
Insurance Law in India : Venugopal Rao.  
Marine Insurance : Smith  
Fire Insurance : Godwin



**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**MODERN MARKETING**  
**(Elective – A)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To expose the students to the fundamentals of modern marketing.*

**Unit – I**

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing – Marketing concept and its evolution – marketing mix.

**Unit – II**

Product: Meaning – definition – product planning and development – new product development of new product – features and defects – product mix- product life cycle – product line and mix strategies - Price: Meaning – definition – objectives – factors affecting pricing – Kinds of Pricing – Pricing Policies – Special Problems in Pricing – Price Discrimination.

**Unit – III**

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

**Unit – IV**

Physical distribution: Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

**Unit – V**

Customer Relationship Marketing: E-marketing – Online Marketing – MLM – Retail Marketing – Telemarketing – Green Marketing.

**Text Book:**

Marketing : N.Rajannair, Sultan Chand & Sons,  
New Delhi – 2017.

**Books for reference:**

Marketing management : C. memoria and joshi, KitabMahal,  
New Delhi - 2017  
Modern Marketing : R.S.N.Pillai&Bhagavathi,  
S.Chand& Co. PVT Ltd., New Delhi - 2017  
Marketing : Dr. L.Natarajan, Margham Publication,  
Chennai – 2018.  
Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications,  
Madurai, 2016

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**CONSUMER BEHAVIOUR**  
**(Elective – B)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit : 4**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd., 2017.

**Books for reference:**

Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.

Consumer Behaviour : Suja .R Nair, Himalay Publishing House, Mumbai - 2015

Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic Publishers.2014

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**ELEMENTS OF COMMERCE - II**  
**(NME)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week: 2**  
**Credit : 2**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**Unit I**

Necessity of insurance-meaning of Insurance – Insurance -Assurance - difference-principles of insurance-forms of insurance-life insurance-kinds of life policies-surrender value and nomination-fire insurance-marine insurance-burglary insurance-Mediclaim policy-privatisation of insurance-meaning-need and benefits.

**Unit II**

Meaning of Advertising-objectives of advertising-merits and demerits-media of advertising-press,indoor advertising-outdoor advertising - internet advertising.Salesmanship - Meaning – Definition - importance of salesmanship– Consumerism – meaning-consumers exploitation with examples-rights and duties -consumer protection councils – national – state – district-procedure for making complaint-role of government in protecting of interest of consumer.

**UNIT III**

Forms of Organization–Meaning – Definition - Principles of organization -Types of Organisation(Soletrader, Partnership firms, Hindu Undivided family, Joint Stock Company, Co-operatives, Government in Business, Multinational companies)

**UNIT IV**

Introduction of Stock exchange – meaning – definition-primary and secondary market-procedures regarding new issues – characteristics – functions – benefits – limitations -Investors and speculators – kinds – difference-SEBI – features – objectives – functions – powers-Mutual funds – Advantages - Bombay On line Trading(BOLT)

**UNIT V**

Introduction of government in business-objectives of state enterprise-types of Department – features-merits and demerits.Public Corporation-features-merits and demerits - Government companies – features-merits and demerits-Differences between private sector and public sector.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

- |   |                             |
|---|-----------------------------|
| Principles of Insurance                 | : N. PeyriyaSamy            |
| Principles and Practice of Marketing    | : C. B. Manoria& R.L. Joshi |
| Marketing, Salesmanship and Advertising | : M.S. Ramasamy             |
| Essentials of Commerce                  | : Dr. O.R. Krishnaswamy     |
| Marketing                               | : Rajan Nair                |
| Government in Business                  | : S.S. Khera                |

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**INCOME TAX - I**

**Semester : V**  
**Sub-Code :**

**Hours/Week : 6**  
**Credit : 5**

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**Objective:**

*To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.*

*(Note: Amendments up to Six months prior to the date of Examination)*

**Unit – I**

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year –Assessment year – person –Assessee – Principal officer – Resident – ordinarily Resident – Not ordinarily resident – Non–resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

**Unit – II**

Computation of Income from salary.

**Unit – III**

Computation of Income from house property.

**Unit – IV**

Computation of Income from Business or Profession.

**Unit – V**

Computation of Income from Capital gains and Income from other sources.

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra – 2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons, New Delhi -2018 - 2019

Income Tax Law and Practice : VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice : DinkarPagare, Sultan Chand & Sons, New Delhi -2018 - 2019

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**EXPORT IMPORT PROCEDURES AND DOCUMENTATION**

<b>Semester</b>	<b>:IV</b>	<b>Hours / Week</b>	<b>: 6</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 4</b>

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**Objective:**

To expose the students to the export – import procedures and documentation formalities.

**Unit – I**

Introduction: Preliminaries for exports – Registration Formalities – Selection of products and markets for Exports.

**Unit – II**

Export pricing and methods of payment – Export Documentation.

**Unit – III**

Export procedure and Export contract – Arrangement of Export finance.

**Unit – IV**

Export clearance and quality inspection – Pre shipment and Post shipment Formalities.

**Unit – V**

Preliminaries for Imports – Import documentation – Import Procedure.

**Book for Study:**

Export – Import Procedure and Documentation : Kushpat S. Jain,  
Himalaya Publishing House – 2012.

**Books for References:**

International Marketing : Varshney and Bhattacharya,  
Sultan Chand & Sons, New Delhi – 2014.  
International Marketing : Saravana Vel  
Export Marketing : T.A.S. Balagopal.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**BUSINESS LAW**

<b>Semester</b>	<b>: V</b>	<b>Hours / Week</b>	<b>: 5</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 4</b>

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**Objective:**

*To expose the students to the basic features of laws governing business.*

**Unit – I**

Introduction: definition of law-objects-need for the knowledge of law-sources of Indian law-definition of commercial law.

**Unit – II**

Law relating to contract-definition of agreement-kinds of agreements-definition of contract-kinds of contracts-agreement and contract differences-essential elements of a valid contract-offer or proposal-acceptance-communication and revocation of offer and acceptance–consideration-capacity of parties-free consent-lawful-object-void agreements-contingent contracts-discharge of contract-breach of contract-remedies for breach of contract.

**Unit – III**

Law relating to bailment and pledge - definition of bailment-essentials of bailment-different kinds of bailment-rights and duties of bailor and bailee - termination of bailment-lien-definition-different types-founder of goods-rights and liabilities-definition of pledge-essential rights and duties of pledger and pledgee-pledge by non-owners-pledge distinguished from bailment-law of agency-contract of agency-essentials of agency-different kinds of agents-extent of agents' authority.

**Unit - IV**

Sale of Goods Act - Introduction-scope of the Act-meaning of goods-classification of goods-contract of sale-essentials of contract of sale-sale distinguished from agreement to sell-sale of goods and hire purchase agreement-Consumer Protection Act-rights of consumers-complaints to consumer forum-power of redressal agency-three tier redressal system-consumer protection council.

## **Unit – V**

The Arbitration Act- General provisions of Arbitration Act, 1940- definition-essentials-effect-matters which can be referred to Arbitration-matters which cannot be referred to arbitration-who refers disputes-IMPLIED conditions- Mode of Arbitration- arbitration without intervention of the court-Arbitration through the court-when no suit is pending-arbitration in suit-who is an arbitrator-appointment-revocation-removal-power-duties-remuneration-award,essentials,filing,modification,remits-set aside an award-power of court - appeals.

### **Book for Study:**

Elements of mercantile law : N.D.Kapoor, Sultan Chand & Sons,  
New Delhi -2013

### **Books for Reference:**

Mercantile Law :M.C.Shukla, Vikas Publishing House - 2012.  
Commercial and Industrial Law : M.R Sreenivasan,  
Hand Book on Mercantile Law : E. Venkatesam, Himalaya  
Publication, New Delhi – 2010  
Sale of goods and consumer protection in India. : S.S.H. Azimi



**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**COSTING**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To enable the students to learn the Fundamentals of Costing and also their applications.*

**Unit – I**

Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

**Unit – II**

Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

**Unit – III**

Labour cost control – introduction – labour costs – personnel department – control over labour costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres.

**Unit – IV**

Process costing – general principles – process Losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

**Unit – V**

Operating Costing – reconciliation of cost and financial profits.

**Text Book:**

Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2017.

**Books for reference:**

Practical Costing : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd., New Delhi - 2017

Cost Accounting : Sheldon

Cost Accounting : R. Srinivasan and R. Ramachandaran, Sri Ram Publications, Trichy, 2018

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**COMPANY ACCOUNTS**  
**(Elective – A)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.*

**Unit – I**

Issue of Shares: Equity and Preference Shares – pro-rata allotment – forfeiture – reissue – Redemption of preference shares – special entry on issue of debentures – redemption of debentures – underwriting of shares and debentures.

**Unit – II**

Final accounts – preparation and presentation according to Schedule III of the Companies Act 2013 – Profit prior to incorporation.

**Unit – III**

Valuation of goodwill – Meaning – Methods of Calculating Goodwill – valuation of shares – Meaning – Methods of Valuation of Shares.

**Unit – IV**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit – V**

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2017.

**Books for Reference:**

Advanced Accountancy : S.P. Jain and K.L.Narang, Kalyani Publishers,  
Ludhiana – 2017.

Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,  
Himalaya Publishing House, New Delhi – 2010.

Advanced Accountancy : R.L. Gupta and M.Radhasamy,  
Sultan Chand & Sons, New Delhi -2016

Advanced Accountancy : R.S.N. Pillai and Bhagavathi  
S. Chand & Co. PVT Ltd., New Delhi - 2014

Advanced Accounts : M.C. Shukla and T.S.Grewal  
Sultan Chand & Sons, New Delhi -2014

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**COMPANY LAW**  
**(Elective – B)**

**Semester : V**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 4**

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**Objective:**

**To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)**

**Unit – I**

Company – Definition – Characteristics – Types of Companies – formation of a Company.

**Unit – II**

Memorandum – Articles – Prospectus – Alteration Procedures.

**Unit – III**

Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

**Unit – IV**

Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

**Unit – V**

Winding-up: meaning – models – procedure – consequences – defunct company.

**Book for the study:**

Company Law : N.D. Kapoor, S.Chand& Co. Ltd., New Delhi – 2015.

**Book for Reference:**

Company Law : M.C. Shukla, S.Chand& Co. Ltd., New Delhi – 2016.

Company Law : Avtar Singh, S.Chand& Co. Ltd., New Delhi – 2014.

Company Law : Ashok and Bagrail – S.Chand& Co. Ltd., New Delhi – 2015.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**INCOME TAX - II**

**Semester : VI**

**Hours / Week : 6**

**Sub-Code :**

**Credit : 5**

**Objective:**

*To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, and corporate assessee.*

**Unit –I**

Deduction from Gross Total Income – Set-off of Losses and Carry Forward of Losses.

**Unit – II**

Assessment of individuals.

**Unit – III**

Assessment of partnership firms - Assessment of Association of Persons.

**Unit – IV**

Assessment of Companies.

**Unit – V**

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS) Procedure for Assessment- Self Assessment - Provisional Assessment- Regular Assessment – Re-assessment - Best Judgment Assessment – Ex-parte Assessment- Rectification of mistakes- Summary assessment – Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal,  
Sahitya Bhawan Publications, Agra,  
2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons,  
New Delhi -2018 - 2019  
Income Tax Law and Practice : Vinoth K. Singhania,  
Taxmann Publications, PVT  
Ltd., New Delhi - 2018 - 2019  
Income Tax Law and Practice : Dinkar Pagare, Sultan Chand & Sons,  
New Delhi -2018 – 2019.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**SALES MANAGEMENT**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 5**  
**Credit: 4**

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**Objective:**

*To enable the students to acquire the basic knowledge of the Sales Management.*

**Unit – I**

Personal selling – Meaning- Definition – Nature – Kinds – Salesman: Types – Qualities – functions – Importance.

**Unit – II**

Recruitment and Selection of Salesman: Recruitment – Meaning – Need – aspects of recruitment – selection – meaning – significance of sound selection – method of selection – selection process / procedure – agreement with salesmen.

**Unit –III**

Training of Salesmen: Training – significance of training salesmen – limitation of sales training – objectives of sales training – Areas of sales training – methods of training – evaluation of sales training programmes – placement of salesfore – factors determining sales territory .

**Unit – IV**

Remuneration of Salesmen: Remuneration – meaning – significance of sound compensation – requisites of a sound compensation plan – compensation level – factors covering compensation level – motivation of salesmen – method of motivation.

**Unit – V**

Controlling salesmen: Control of salesmen – needs for sales quota – significance of salesfore control – method of performance of appraisal.

**Book for Study:**

Salesmanship : C.N. Sontakki

**Books for Reference:**

Selling and sales management : Jobber  
Marketing and salesman : J.C.Sinha  
Salesmanship and salesmanagement : B.K.Sahu

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com., (Retail Marketing)**

**ACCOUNTING SOFTWARE PRACTICAL**

Semester : VI

Hours/week: 6

Sub-code :

Credit : 4

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**Objective:**

*To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in Accounting Software.*

**Unit – I**

Introduction to tally fundamentals – features of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

**Unit – II**

Tally Accounting: The Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups and ledgers.

**Unit – III**

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters – important housekeeping – displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns.

**Unit – IV**

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing.

**Unit – V**

Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports.

**Book for Study:**

Accounting with Tally : K.K. Nadhani.

**Books for Reference:**

Tally Accounting Software : S.PalaniVel Margham Publications

Tally Ver.9 : Nellai Kannan Nels Publications

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**MANAGEMENT ACCOUNTING**

**Semester : VI**  
**Sub-Code :**

**Hours / Week : 6**  
**Credit : 5**

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**Objective:**

*To provide an insight into the accounting procedures and their applications in complex business management.*

**Unit – I**

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – tools of management accounting – Comparative Income Statement and Balance Sheet – Common Size Income Statement and Balance Sheet – Trend Percentage of Income Statement and Balance Sheet.

**Unit – II**

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

**Unit – III**

Cash flow analysis (AS-7) – Cash from operations – working capital requirements (simple problems only).

**Unit – IV**

Marginal costing – meaning, objectives, advantages and limitations – Break Even Point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change vs. status quo – expand or contract – shut down or continue.

**Unit – V**

Standard costing and variance analysis – material and labour variances only. (Simple problems only)

**Text Book:**

Management Accountancy : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2017

**Books for Reference:**

Management Accounting : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2017  
Management Accounting : VasudevanGhosh  
Financial Statement Analysis : R.K. Gupta

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**AUDITING**  
**(Elective – A)**

**Semester : VI**  
**Sub-Code :**

**Hours/Week : 5**  
**Credit : 4**

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**Objective:**

*To enable the students to acquire the basic knowledge of the principles and practice of auditing.*

**Unit – I**

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

**Unit – II**

Internal control, internal audit and internal check – Internal Control – Objectives – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

**Unit – III**

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

**Unit – IV**

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

**Unit – V**

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.



**Text Book:**

Practical auditing : B.N.Tandon, S. Chand & Co. New Delhi - 2015

**Books for Reference:**

Principles and Practice of Auditing : Dinkarpagare, Sultan Chand & Sons,  
New Delhi - 2017  
Practical auditing : M. Sakshena  
Auditing Principles and Practice : Jagadish and prakash  
Auditing : Dr. Sharma, Vikas Publishing House PVT. Ltd.,  
New Delhi - 2015

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**B.Com. (Retail Marketing)**

**PRINCIPLES OF CO-OPERATION**  
**(Elective – B)**

**Semester : VI**  
**Sub-Code :**

**Hours / Week :5**  
**Credit : 4**

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**Objective:**

*To familiarize the students with the basic principles of Co-operation.*

**Unit – I**

Introduction: Co-operation – Meaning – definition – Characteristics – Benefits – Cooperation principles – Co-operative Vs Socialism – Co-operative Vs Capitalism – History and Growth of Co-operative Movement.

**Unit – II**

Rural credit and Co-operation: Need for rural credit – Agricultural credit societies – organization and registration – membership – area of operation management – Crop Loan System – All India Rural Credit review committee – suggestion – Audit – inspection of co-operative societies – Weakness of credit societies.

**Unit – III**

Central Co-operative Banks: Meaning – Objects – function – area of operation – membership – Branch Banking – share capital – sources of working capital – statutory and other reserves – Agriculture credit stabilization fund – own funds – deposits – Borrowings – Loan operations – Management.

**Unit – IV**

Consumers' Co-operation: Meaning and objects – origin and development – Organizational Structure – National Co-operative Consumers federation – State Co-operative commerce federation – Wholesale Stores, Departmental Stores / Super Bazaars / Primary Stores – merits and demerits – pricing policies.

**Unit – V**

Co-operative Marketing: Meaning, definition, Objects, and Advantages, History Growth, progress and organizational structure of co-operative marketing – special features of agricultural marketing – Indian farmers and their marketing difficulties – importance of efficient marketing.

**Text Book:**

Co-operation in India : Dr. B.S. Mathur, SahityaBhavan, Agra.

**Books for Reference:**

A Treatise on Co-operative Management : S. Nakkiran, Rainbow Publications, Coimbatore.  
Management of Co-operative Enterprises : T.K Taimani,  
New dimensions of Co-operative Management : G.S. Kamat  
Management of Co – operative Enterprises (Principles and Practices) : S.K. Sinha and Dr. R. Sahaya.

**YADAVA COLLEGE (Autonomous), Madurai – 14**  
**DEPARTMENT OF COMMERCE**  
**Center for Higher Research**  
**B.Com. (Information Technology)**

**BUSINESS COMMUNICATION**

**Semester : I**  
**Sub-Code :**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To enable the students acquire the written and oral business communication skills.*

**Unit - I**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

**Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

**Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

**Text Book:**

Business Communication : N.S. Raghunathan, B. Santhanam,  
Margham Publications, Chennai - 2017

**Books for Reference:**

Essentials of Business Communication : Rajendra Pal, Sultan Chand &  
Sons, New Delhi – 2017.  
Business Communication : Ramesh, MS, & C. C Pattanshetti,  
R. Chand & Co. New Delhi – 2016.  
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing  
Company - 2016

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com. (Information Technology)**

**FINANCIAL ACCOUNTING – I**

**Semester : I**  
**Sub-Code :**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.*

**Unit – I**

Introduction to Accounting: Definition of Accounting – Objectives of Accounting – Methods of Accounting – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry Book keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book – Preparation Subsidiary Books.

**Unit – II**

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

**Unit – III**

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

**Unit – IV**

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

**Unit – V**

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight line method – Diminishing balance method - Annuity Method.

**Text Book:**

Advanced Accountancy

: T.S. Reddy, A. Murthy, Margham Publications  
Chennai - 2018.

**Books for Reference:**

- Advanced Accountancy : R.L.Gupta and M.Radhasamy, Sultan Chand  
Publication, New Delhi, 2017.
- Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalyani Publication,  
Ludhiyana, 2017.
- Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta, S. Chand  
Publication, 2017.

**YADAVA COLLEGE (Autonomous), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com. (Information Technology)**

**BUSINESS ORGANISATION**

**Semester : II**  
**Sub-Code :**

**Hours / Week:**  
**Credit :**

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**Objective:**

*To enable the students to acquire basic knowledge on the fundamentals of Business Organization.*

**Unit – I**

Business – Definition – Nature – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – distinction between Business, profession and employment – Classification of Business Activities.

**Unit – II**

Forms of Business Organisation - Sole Trader – Features – Advantages – Limitations – suitability of trading concern – Partnership – definition – Features – Advantages – Disadvantages – Partnership Deed – Kinds of partners – distinction between sole trader and partnership - Limited liability Partnership.

**Unit – III**

Joint Stock Companies – Definition – Features – Advantages – Disadvantages – Kinds of Companies – Distinction between partnership firm and Joint Stock Company – Certificate of Incorporation – Certificate of Commencement of Business – Memorandum of Association – Articles of Association – Prospectus – Shares - Types of Shares.

**Unit – IV**

Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions.

**Unit – V**

Co-operative Enterprise – Origin – Features – Principles – Advantages – Disadvantages – Types of Co-operatives - Public Utilities – Definition – Duties – Problems – Ownership and management – Public Enterprise – Objectives Forms of Public enterprise – Features – Advantages – Disadvantages – Government Company – Departmental under taking – public corporations – Statutory Corporation.

**Text Book:**

Business Organisation

: C.D. Balaji, Margham Publication,  
Chennai, 2017

**Books for Reference:**

Fundamentals of Business Organisation  
& Management

: Y.K. Bhushan, S. Chand & Co.  
New Delhi - 2016

Business organisation and management

: M.C. Shukla, S.Chand & Co.,  
New Delhi - 2017

Business and Society

: P.K. Ghosh & G.K. Kapoor

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**FINANCIAL ACCOUNTING – II**

**Semester : II**  
**Sub-Code :**

**Hours/ Week:**  
**Credit :**

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**Objective:**

*To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.*

**Unit – I**

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Journal Entries in Consignor’s Books – Books of Consignee – Journal entries in Consignee’s.

**Unit – II**

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Journal entries – Memorandum Joint Venture method

**Unit – III**

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

**Unit – IV**

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

**Unit – V**

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

**Text Book:**

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

**Books for Reference:**

Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan  
Chand & Sons, New Delhi – 2017.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,  
New Delhi – 2017.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
Sultan Chand & Sons, New Delhi – 2017.



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**FINANCIAL ACCOUNTING – III**

**Semester : III**  
**Sub-Code :**

**Hours/ Week :**  
**Credit :**

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**Objective:**

*To familiarize the students with the accounting practices of Royalty Accounts, Hire Purchase & Installment Purchase Systems, Branch & Departmental Accounting and Accounting Standards*

**Unit - I**

Royalty Accounts: Accounting Treatment – Journal entries – Minimum Rent – Short workings – Sub – lease – Meaning – Accounting treatment.

**Unit II**

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

**Unit - III**

Branch Accounts: Dependent Branches – Independent Branches – Accounting in respect of dependent branches – Debtors system – Invoice Price Method (Excluding Stock and Debtors System)

**Unit – IV**

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

**Unit – V**

Indian Accounting Standards (Ind AS) – Meaning – Objectives – Need – Significance – implementation of Ind AS 2018 – International Accounting Standards – Approaches to IFRS and Ind AS – Major difference between IFRS and Ind AS – Major difference between Ind AS and AS - Applicability of Ind AS, Ind AS– 1, Ind AS – 2, Ind AS 8, Ind AS 10, Ind AS 12, Ind AS 18 and Ind AS 19. (Theory only)

**Text Book:**

Advanced Accountancy

: T.S. Reddy and A. Murthy,  
Margham Publications, Chennai 2018.

**Books for Reference:**

- |                      |   |
|----------------------|---|
| Advanced Accountancy | : R.L.Gupta and M.Radhasamy Sultan Chand<br>Publication, New Delhi, 2017      |
| Advanced Accountancy | : S.P.Jain ad K.L.NarangKalyani<br>Publication,Ludhiyana, 2018                |
| Advanced Accounts    | : M.C.Shukla, T.S.Grewal and S.C.Gupta<br>S. ChandPulication, New Delhi, 2017 |

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**BUSINESS STATISTICS**

**Semester : III**  
**Sub-Code :**

**Hours / Week:**  
**Credit :**

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**Objective:**

*To enable the students to learn the statistical tools that can be used for making business decisions.*

**Unit – I**

Introduction: Meaning and definition of Statistics – importance, functions, limitations – statistical survey and collection of data – Graphic representation. Measures of central tendency – Mean, median, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

**Unit – II**

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

**Unit – III**

Correlation analysis – Grouped and ungrouped data – Different methods of Correlation - Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Different methods of Regression - Regression in a bi-variate grouped frequency distribution.

**Unit – IV**

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

**Unit – V**

Analysis of Time Series – Meaning – Uses – Measurement of Secular Trend - Graphic Method – Semi-average Method – Moving Average Method – Method of Least Squares.

**Text Book:**

Business Statistics

: Dr.K.Alagar, Tata McGraw Hill  
Publishers, New Delhi, (2017)

**Books for Reference:**

- Business Statistics : R.S.N.Pillai and Bagavathi. (2017)  
S. Chand Publication, New Delhi.
- Statistical Methods : S.P. Gupta. (2017) Sultan Chand Publication,  
New Delhi, 2017
- Statistical Methods : M.Manoharan. (2017) Palani Paramount Publication,  
Palani.
- Business Statistics : P.R. Vittal, (2017) Margham Publication, Chennai.

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**MODERN BANKING**

**Semester : III**  
**Sub-Code :**

**Hours/ Week :**  
**Credit :**

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**Objective:**

*To enable the students to learn the theory, law and practice of banking.*

**Unit – I**

**Banker and Customer:** Origin of Banking – Meaning and definition of Banker – Meaning and definition of customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honour Cheques – Obligation to maintain secrecy of customer's accounts – Banker's lien .

**Unit – II**

**Deposits:** Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

**Unit – III**

**Loans and Advances:** General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cautions of goods Banking Security. Various Types of Securities – General Principles of sound lending against securities – Immovable Property – movable properties – Stock Exchange Securities – Advances against Goods and Documents to title – Life Insurance Policies – Book Debts – Supply Bills – Discounting Bills.

**Unit – IV**

**Electronic banking** E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – ATM –Features – Benefits – Challenges – Credit Cards – Benefits – Constraints in E-banking – cash deposit machine CDM, coin vending machine, MICR Cheques – Benefits.

## **Unit – V**

**Electronic Fund Transfer:** National Electronic Fund Transfer (NEFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Interbank Mobile Payment Service (IMPS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. Demate account .

### **Text Book:**

Banking Theory, Law and Practice : E. Gordon and Dr. K. Natarajan,  
Himalaya Publishing House, New Delhi  
2018

### **Books for Reference:**

Banking : A.V. Ranganadhachary& D.S. Rao

Banking Law & Practice : K.P.M. Sundaram& P.N.Varshney Sultan  
Chand Publication, New Delhi, 2017.

Banking Theory and Practices : V. Shekar, Vikas Publication House,  
New Delhi 2017.

Modern Banking Theory : R.R. Paul

Modern Banking and International Trade : M.L. Thingam

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**ELEMENTS OF COMMERCE – I**  
**(NME)**

**Semester : III**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**UNIT – I**

Introduction-Meaning of barter system- Definition of commerce business- Industry-Trade-Hindrances of trade-branches of commerce -Home trade-wholesale and retail trade-middle men types of small retail organization-street stalls-second hand goods dealers-specialty shops – Types of Large Scale Retail Organization – Departmental Stores – Multiple Shops – Consumer Co-operative Stores – Mail Order Business – Hire Purchase and Installment system – Recent Development – Web Marketing – E-Commerce – Tele Shopping.

**UNIT – II**

International trade-meaning-need-merits and demerits-differences between home trade and foreign trade-types of foreign trade-import-export-Entrepot-import trade-export trade-globalization -multinational company-WTO.

**UNIT – III**

Meaning of transport-importance of transport-function of transport-types of transport-land-water-air-merits-demerits-private and public carrier-containerization-documents used in transport-bill of lading-charter party-way bill-railway receipt-air way bill.

**UNIT – IV**

Need of warehousing-meaning of warehouse and warehousing-functions of warehousing-kinds of warehousing-private-public-co-operative bonded-advantages-warehousing documents-warehouse warrant-Dock Warrant-dock receipt-delivery order-warehouse keepers receipt-warehousing in India and Tamil Nadu.

**UNIT – V**

Need for banking-meaning of bank-kinds of banks-commercial banks-central bank-function of commercial banks-co-operative banks-indigenous bankers-Reserve Bank of India-functions-internet banking and EFT(electronic funds transfer)-cheque- RTGS (Real Time Gross Settlement) Definition-features-MICR cheques-crossing-kinds-endorsement-meaning-kinds of endorsement-dishonour of cheque-reasons-ATM card-credit card.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.

**Books for Reference:**

Fundamentals of Business

Organisation and Management

: Y.K. Bhushan, S. Chand Publication, New  
Delhi, 2017

International Business

: Francis Cherunilam Wheeler Publishing,  
New Delhi, 2017.

Essentials of Commerce

: Dr. O.R. Krishnaswamy

Marketing

: N. Rajan Nair, Sultan Chand & Sons  
Publication, New Delhi, 2016

Indian Financial System and

Commercial Banking

: P. N. Varshney



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**PARTNERSHIP ACCOUNTS**

**Semester : IV**  
**Sub-Code :**

**Hours/ Week :**  
**Credit :**

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**Objective:**

*To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.*

**Unit – I**

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

**Unit – II**

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – Capital accounts.

**Unit – III**

Retirement of a Partner – Gaining Ratio – Treatment of Goodwill – Retirement Cum Admission – Revaluation of Assets and Liabilities - Memorandum Revaluation A/c – Death of a Partner – Joint life policy – Capital accounts.

**Unit – IV**

Dissolution of Firm - Meaning – Modes – Application of the decision in Garner Vs. Murray Rule – Realisation Account - Insolvency of a partner – Insolvency of all the Partners.

**Unit – V**

Piece-meal Distribution – Meaning - Proportionate Capital Method – Maximum Loss Method – sale to a company – Amalgamation of Partnership firm (Theory Only)

**Text Book:**

Advanced Accountancy

: T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2018.

**Books for Reference:**

- Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan  
Chand & Sons, New Delhi – 2018.
- Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,  
New Delhi – 2018.
- Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,  
Sultan Chand & Sons, New Delhi – 2017.

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**DEPARTMENT OF COMMERCE**  
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**BUSINESS MATHEMATICS**

**Semester : IV**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.*

**Unit – I**

Elements of set theory: Definition – Symbols – roster method and rule method – types of sets – union and intersection – subsets – complements – difference of two sets – family of sets – Theories on set – Venn Diagram – Demorgan's Law.

**Unit – II**

Commercial Arithmetic: simple interest – compound interest – annuities – discounting of bills – profit and loss determination.

**Unit – III**

Ratios – proportions – Variation

**Unit – IV**

Probability: theory of probability – various schools of thoughts – theorems – conditional probability – Baye's theorem – mathematical expectations.

**Unit – V**

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

**Text Book:**

Business Mathematics : M. Manoharan & C. Elango, Palani Paramount Publications, Palani – 2010.

**Books for Reference:**

Business Mathematics : D.C.SanChetti & V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2015

Business Mathematics : P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2018.

Business Mathematics : Dr. P.C. Sekar, Empee Publication, Madurai – 2014

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**MODERN MARKETING**  
**(Elective – A)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To expose the students to the fundamentals of modern marketing.*

**Unit – I**

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing – Marketing concept and its evolution – marketing mix.

**Unit – II**

Product: Meaning – definition – product planning and development – new product development of new product – features and defects – product mix- product life cycle – product line and mix strategies - Price: Meaning – definition – objectives – factors affecting pricing – Kinds of Pricing – Pricing Policies – Special Problems in Pricing – Price Discrimination.

**Unit – III**

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

**Unit – IV**

Physical distribution: Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

**Unit – V**

Customer Relationship Marketing: E-marketing – Online Marketing – MLM – Retail Marketing – Telemarketing – Green Marketing.

**Text Book:**

Marketing

: N.Rajannair, Sultan Chand & Sons,  
New Delhi – 2017.

**Books for reference:**

- Marketing management : C. memoria and joshi, KitabMahal,  
New Delhi - 2017
- Modern Marketing : R.S.N.Pillai&Bhagavathi,  
S.Chand& Co. PVT Ltd., New Delhi - 2017
- Marketing : Dr. L.Natarajan, Margham Publication,  
Chennai – 2018.
- Advertising and Sales Promotion : Dr. G. Ayyanar, Limraa Publications,  
Madurai, 2016

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**CONSUMER BEHAVIOUR**  
**(Elective – B)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.*

**Unit – I**

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

**Unit – II**

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

**Unit – III**

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

**Unit – IV**

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

**Unit – V**

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

**Text Book:**

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd.,  
2017.

**Books for reference:**

- Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd.,  
Indian Edition.
- Consumer Behaviour : Suja .R Nair, Himalay Publishing House,  
Mumbai - 2015
- Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic  
Publishers.2014

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**ELEMENTS OF COMMERCE - II**  
**(NME)**

**Semester : IV**  
**Sub-Code :**

**Hours / Week:**  
**Credit :**

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**Objectives:**

*To enable the Non-commerce Students to acquire the basic knowledge on the Elements of Commerce*

**Unit I**

Necessity of insurance-meaning of Insurance – Assurance - difference-principles of insurance-forms of insurance-life insurance-kinds of life policies-surrender value and nomination-fire insurance-marine insurance-burglary insurance-Mediclaim policy-privatisation of insurance-meaning-need and benefits.

**Unit II**

Meaning of Advertising-objectives of advertising-merits and demerits-media of advertising-press,indoor advertising-outdoor advertising - internet advertising.Salesmanship - Meaning – Definition - importance of salesmanship– Consumerism – meaning-consumers exploitation with examples-rights and duties -consumer protection councils – national – state – district-procedure for making complaint-role of government in protecting of interest of consumer.

**UNIT III**

Forms of Organization–Meaning – Definition - Principles of organization -Types of Organisation(Soletrader, Partnership firms, Hindu Undivided family, Joint Stock Company, Co-operatives, Government in Business, Multinational companies)

**UNIT IV**

Introduction of Stock exchange – meaning – definition-primary and secondary market-procedures regarding new issues – characteristics – functions – benefits – limitations -Investors and speculators – kinds – difference-SEBI – features – objectives – functions – powers-Mutual funds – Advantages - Bombay On line Trading(BOLT)

**UNIT V**

Introduction of government in business-objectives of state enterprise-types of Department – features-merits and demerits.Public Corporation-features-merits and demerits - Government companies – features-merits and demerits-Differences between private sector and public sector.

**Text Book:**

Study Materials

: Department of Commerce,  
Yadava College.



**Books for Reference:**

- |   |                             |
|---|-----------------------------|
| Principles of Insurance                 | : N. PeyriyaSamy            |
| Principles and Practice of Marketing    | : C. B. Manoria& R.L. Joshi |
| Marketing, Salesmanship and Advertising | : M.S. Ramasamy             |
| Essentials of Commerce                  | : Dr. O.R. Krishnaswamy     |
| Marketing                               | : Rajan Nair                |
| Government in Business                  | : S.S. Khera                |

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**INCOME TAX - I**

**Semester : V**  
**Sub-Code :**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.  
(Note: Amendments up to Six months prior to the date of Examination)*

**Unit – I**

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessment year – person – Assessee – Principal officer – Resident – ordinarily Resident – Not ordinarily resident – Non-resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

**Unit – II**

Computation of Income from salary.

**Unit – III**

Computation of Income from house property.

**Unit – IV**

Computation of Income from Business or Profession.

**Unit – V**

Computation of Income from Capital gains and Income from other sources.

**Text Book:**

Income Tax Law and Practice : Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra – 2018 -19

**Books for Reference:**

Income Tax Law and Practice : Gaur and Narang, Sultan Chand & Sons, New Delhi -2018 - 2019

Income Tax Law and Practice : VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice : DinkarPagare, Sultan Chand & Sons, New Delhi -2018 - 2019

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**COSTING**

**Semester : V**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To enable the students to learn the Fundamentals of Costing and also their applications.*

**Unit – I**

Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

**Unit – II**

Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

**Unit – III**

Labour cost control – introduction – labour costs – personnel department – control over labour costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres.

**Unit – IV**

Process costing – general principles – process Losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

**Unit – V**

Operating Costing – reconciliation of cost and financial profits.

**Text Book:**

Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2017.

**Books for reference:**

- Practical Costing : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,  
New Delhi - 2017
- Cost Accounting : Sheldon
- Cost Accounting : R. Srinivasan and R. Ramachandaran, Sri Ram Publications,  
Trichy, 2018

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**COMPANY ACCOUNTS**  
**(Elective – A)**

**Semester : V**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.*

**Unit – I**

Issue of Shares: Equity and Preference Shares – pro-rata allotment – forfeiture – reissue – Redemption of preference shares – special entry on issue of debentures – redemption of debentures – underwriting of shares and debentures.

**Unit – II**

Final accounts – preparation and presentation according to Schedule III of the Companies Act 2013 – Profit prior to incorporation.

**Unit – III**

Valuation of goodwill – Meaning – Methods of Calculating Goodwill – valuation of shares – Meaning – Methods of Valuation of Shares.

**Unit – IV**

Amalgamation of Joint Stock Companies – Amalgamation in the nature of merger and purchase – Purchase Consideration – Methods of Purchase Consideration (Simple Problems only) - Internal Reconstruction – Scheme of Capital Reduction.

**Unit – V**

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

**Text Book:**

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,  
Chennai – 2017.

**Books for Reference:**

- Advanced Accountancy : S.P. Jain and K.L.Narang, Kalyani Publishers,  
Ludhiana – 2017.
- Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,  
Himalaya Publishing House, New Delhi – 2010.
- Advanced Accountancy : R.L. Gupta and M.Radhasamy,  
Sultan Chand & Sons, New Delhi -2016
- Advanced Accountancy : R.S.N. Pillai and Bhagavathi  
S. Chand & Co. PVT Ltd., New Delhi - 2014
- Advanced Accounts : M.C. Shukla and T.S.Grewal  
Sultan Chand & Sons, New Delhi -2014

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**COMPANY LAW**  
**(Elective – B)**

**Semester : V**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

**To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)**

**Unit – I**

Company – Definition – Characteristics – Types of Companies – formation of a Company.

**Unit – II**

Memorandum – Articles – Prospectus – Alteration Procedures.

**Unit – III**

Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

**Unit – IV**

Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

**Unit – V**

Winding-up: meaning – models – procedure – consequences – defunct company.

**Book for the study:**

Company Law : N.D. Kapoor, S.Chand& Co. Ltd., New Delhi – 2015.

**Book for Reference:**

Company Law : M.C. Shukla, S.Chand& Co. Ltd., New Delhi – 2016.  
Company Law : Avtar Singh, S.Chand& Co. Ltd., New Delhi – 2014.  
Company Law : Ashok and Bagrail – S.Chand& Co. Ltd., New Delhi – 2015.

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**INCOME TAX - II**

**Semester : VI**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, and corporate assessee.*

**Unit –I**

Deduction from Gross Total Income – Set-off of Losses and Carry Forward of Losses.

**Unit – II**

Assessment of individuals.

**Unit – III**

Assessment of partnership firms - Assessment of Association of Persons.

**Unit – IV**

Assessment of Companies.

**Unit – V**

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS) Procedure for Assessment- Self Assessment - Provisional Assessment- Regular Assessment – Re-assessment - Best Judgment Assessment – Ex-parte Assessment- Rectification of mistakes- Summary assessment – Income computation disclosure standards (ICDS New) – Introduction of ICDS – Salient feature of ICDS – ICDS I to X (New).

**Text Book:**

Income Tax Law and Practice

: Dr. H.C. Mehrotra and V.P. Agarwal,  
SahityaBhawan Publications, Agra,  
2018 -19



**Books for Reference:**

Income Tax Law and Practice

: Gaur and Narang, Sultan Chand & Sons,  
New Delhi -2018 - 2019

Income Tax Law and Practice

: VinothK.Singhania,  
Taxmann Publications, PVT  
Ltd., New Delhi - 2018 - 2019

Income Tax Law and Practice

: DinkarPagare, Sultan Chand & Sons,  
New Delhi -2018 – 2019.

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**MANAGEMENT ACCOUNTING**

**Semester : VI**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To provide an insight into the accounting procedures and their applications in complex business management.*

**Unit – I**

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – tools of management accounting – Comparative Income Statement and Balance Sheet – Common Size Income Statement and Balance Sheet – Trend Percentage of Income Statement and Balance Sheet.

**Unit – II**

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

**Unit – III**

Cash flow analysis (AS-7) – Cash from operations – working capital requirements (simple problems only).

**Unit – IV**

Marginal costing – meaning, objectives, advantages and limitations – Break Even Point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change vs. status quo – expand or contract – shut down or continue.

**Unit – V**

Standard costing and variance analysis – material and labour variances only. (Simple problems only)

**Text Book:**

Management Accountancy : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2017

**Books for Reference:**

Management Accounting : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2017

Management Accounting : VasudevanGhosh

Financial Statement Analysis : R.K. Gupta

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**AUDITING**  
**(Elective – A)**

**Semester : VI**  
**Sub-Code :**

**Hours/Week :**  
**Credit :**

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**Objective:**

*To enable the students to acquire the basic knowledge of the principles and practice of auditing.*

**Unit – I**

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

**Unit – II**

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

**Unit – III**

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

**Unit – IV**

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

## **Unit – V**

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

### **Text Book:**

Practical auditing : B.N.Tandon, S. Chand & Co. New Delhi - 2015

### **Books for Reference:**

Principles and Practice of Auditing : Dinkarpagare, Sultan Chand & Sons,  
New Delhi - 2017  
Practical auditing : M. Sakshena  
Auditing Principles and Practice : Jagadish and prakash  
Auditing : Dr. Sharma, Vikas Publishing House PVT. Ltd.,  
New Delhi - 2015

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**PRINCIPLES OF CO-OPERATION**  
**(Elective – B)**

**Semester : VI**  
**Sub-Code :**

**Hours / Week :**  
**Credit :**

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**Objective:**

*To familiarize the students with the basic principles of Co-operation.*

**Unit – I**

Introduction: Co-operation – Meaning – definition – Characteristics – Benefits – Cooperation principles – Co-operative Vs Socialism – Co-operative Vs Capitalism – History and Growth of Co-operative Movement.

**Unit – II**

Rural credit and Co-operation: Need for rural credit – Agricultural credit societies – organization and registration – membership – area of operation management – Crop Loan System – All India Rural Credit review committee – suggestion – Audit – inspection of co-operative societies – Weakness of credit societies.

**Unit – III**

Central Co-operative Banks: Meaning – Objects – function – area of operation – membership – Branch Banking – share capital – sources of working capital – statutory and other reserves – Agriculture credit stabilization fund – own funds – deposits – Borrowings – Loan operations – Management.

**Unit – IV**

Consumers' Co-operation: Meaning and objects – origin and development – Organizational Structure – National Co-operative Consumers federation – State Co-operative commerce federation – Wholesale Stores, Departmental Stores / Super Bazaars / Primary Stores – merits and demerits – pricing policies.

**Unit – V**

Co-operative Marketing: Meaning, definition, Objects, and Advantages, History Growth, progress and organizational structure of co-operative marketing – special features of agricultural marketing – Indian farmers and their marketing difficulties – importance of efficient marketing.

**Text Book:**

Co-operation in India

: Dr. B.S. Mathur, SahityaBhavan,  
Agra.

**Books for Reference:**

A Treatise on Co-operative Management

: S. Nakkiran, Rainbow  
Publications, Coimbatore.

Management of Co-operative Enterprises

: T.K Taimani,

New dimensions of Co-operative Management

: G.S. Kamat

Management of Co – operative Enterprises

(Principles and Practices)

: S.K. Sinha and Dr. R. Sahaya.

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**PRINCIPLES OF INFORMATION TECHNOLOGY**

**Semester: I**

**Hours/Week: 5**

**Sub. Code:**

**Credit : 3**

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Objective:

To provide knowledge on the fundamental concepts, operating system, multimedia, emerging technologies of computers

Unit I:

Computer basics – Algorithms – simple model of a computer – characteristics of computers- problem solving using computers- Input and output units- other input and output technologies- generations and classifications of computers.

Unit II:

Data representation- representation of characters, integers, fractions- hexa decimal representation- decimal to binary conversion- error deducting code- Binary arithmetic: Binary addition, subtraction, multiplication, division, two's compliment representation of numbers- addition, subtraction.

Unit III:

Operating systems- why do we need an O/S?- batch operating system- multi programming operating system- time sharing operating system- on-line and real time system- UNIX operating system- Windows Xp, 7 operating system.

Unit IV:

Multimedia data acquisition and processing- Image acquisition and storage – storage format for pictures- capturing a moving image with a video camera – compression of video data – MPEG compression standard- acquiring and storing audio signals- compression of audio signals- audio signal processing.

Unit V:

Emerging computing environments- current computing scenario- peer to peer computing – grid computing- cloud computing.

Book for study

Fundamentals of Computers  
edition,  
Book for reference

: V.Rajaraman, Neeharikha adabala, 6<sup>th</sup>  
PHI publication

Fundamentals of computers and PC software : Vasanthi ramanathan

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**MS - OFFICE**

**Semester: I**

**Hours/Week: 3**

**Sub. Code:**

**Credit : 3**

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**Objectives:**

*To provide through knowledge in Ms-Office Applications*

**Unit-I**

Word 2000-starting word 2000-creating documents-saving a document-exiting word – part of word window – menus – tool bars – entering text – selecting – text – deleting text – coping, cutting and pasting – finding and replacing text – making the text bold – underling the text –aligning the test – numbering – bullets – spell checker – grammar checker – print preview - -saving documents – printing a document – automatic hyphenation –thesaurus – using special characters –inserting dates, page numbers, and comments- Inserting Header and Footer – creating and using auto text entries.

**Unit -II**

Creating tables – inserting columns – inserting rows- deleting rows and columns – deleting table – Mails Merge –meaning – using Mail Merge to print envelopes – Macros – meaning – creating macros – Recording macros.

**Unit-III**



Excel 2000 – starting Excel 2000 – work books and worksheets – entering worksheet data – worksheet – worksheet editing – cut, copy, and paste in Excel 2000 – inserting and deleting cells, rows and columns – using formulas – Relative and Absolute addressing – functions in Excel – Data forms –Data Sort –Data filters in Excel – Pivot table – Creation of Charts in Excel – Saving workbook – exiting Excel.

#### **Unit-IV**

Power point 2000 – creating a new presentation – opening a presentation – creating a new slide – deleting a slide – copying a slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

#### **Unit-V**

Access 2000 –Database basics – starting Access 2000-creating a table – entering table data: Datasheet view, Forms Data Filters: Filter by Selection, Filter by Form- Queries: type- Preparation of Reports – saving a database – exiting Access.

#### **Book for Study**

Microsoft office 2000-Gini Courter Annette Marquis

#### **Book for References**

Microsoft office 2000 for Everyone-Sanjay Saxena

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**C - PROGRAMMING**

<b>Semester</b>	<b>: II</b>	<b>Hours / Week</b>	<b>: 3</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 2</b>

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**Objectives:**

*To provide through knowledge in higher level programming language C.*

**Unit - I**

Introduction to C: History of C – structure of C program – Features of C Program – the character set of C – Data types – Identifiers – Reserved Keywords – Variables – Constants - keywords – Escape Sequence – Type Conversion C operators.

**Unit -II**

Input and Output Functions: The Puchar ( ) and getchar ( ) functions – Clrscr statement – the gets ( ) and Puts ( ) function – conditional control statement – looping statement – selection statement.

**Unit - III**

Arrays: Definition – Types of array- Initialization of an Array – unsized Arrays String and Character arrays. Functions:- Introduction to functions – The return statement – library functions – User-defined functions. Data Storage Types: Scope of the variables – Local variables – Global variables .

Storage Classes: Auto – Static – Register – Extern - Typedef.

**Unit - IV**

Structures and Union: Definition – Declaration of a Structure – Initializing a Structure - Structure Operations – Array of Structures – Arrays within Structures – Structures within Structures – Structures and Pointers – Structures and functions – Bit Fields.

**Unit - V**

Pointer and Files: Pointers operators- Declaring a pointer variables-initialization of pointer-passing pointers to a function-call by value-call by reference. Types of Streams – The FILE data type – Opening a file – Closing a file – Operations on files

**Book for Study:**

C Programming Made Easy – R. Raja ram.

**Books for Reference:**

Let us C – Kanithkar

Programming in ANSI C – E. Balagurusamy

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**C - PROGRAMMING – LAB**

<b>Semester</b>	<b>: II</b>	<b>Hours / Week</b>	<b>: 2</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 1</b>

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1. Create a C programme to Arithmetic operations
2. Create a C programme Student information
3. Create a C programme Employee information
4. Create a C programme Biggest among three numbers
5. Create a C programme Matrix multiplication
6. Write a c programme to find out the given number is Armstrong or not
7. Write a c programme to find out the given String palindrome or not
8. Write a c programme to find out odd or even
9. Write a c programme to find out sum of digits
10. Write a c programme to find out factorial using recursion

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**INTERNET AND E-COMMERCE**

**Semester : II**  
**Sub. Code :**

**Hours/Week : 3**  
**Credit : 3**

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Objective :

To gain knowledge in internet and E-Commerce, mobile commerce applications

Unit I:

Electronic commerce framework: Electronic commerce and media convergence- the anatomy of E-commerce application- electronic commerce organization application- components of the i-way – network access equipment- global information distribution networks- public policy issues shaping the i-way.

Unit II:

Electronic payment systems- types of electronic payment systems- electronic data interchange – EDI application in business – supply chain management (SCM).

Unit III:

Introduction to mobile commerce – history – concept – benefits- characteristics – differences between e-commerce and mobile commerce –generation- evolution- mobile commerce supporting technology- attributes- hardware and software- network- mobile computing networks – infrastructure.

Unit IV:

Mobile commerce applications: mobile commerce overview- application of financial tools – mobile marketing – advertising and customer service- mobile business 2 businesses and supply chain application.

Unit V:

Introduction to HTML- formatting text-formatting images- Anchor hyperlinks-table tags- Form controls.

Book for study:

Frontiers of E-Commerce	:	Ravi Kolkata
Mobile commerce house)	:	Shiney chib( Himalaya publishing
HTML & XML for beginners	:	Micheal Morrison.(PHI).

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**INTERNET AND E-COMMERCE - LAB**

**Semester : II**

**Hours/Week : 2**

**Sub. Code:**

**Credit : 2**

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1. To Create a Simple Webpage.

2. To create a HTML program using Anchor tag.
3. To create a HTML program using Image tag.
4. To design a Time Table using HTML tag.
5. To create a Webpage using Marquee tag.
6. To develop a webpage for our syllabus using Frames.
7. To design an E-mail Id form.
8. To design a Purchase order form.
9. To create a college website.
10. To create a company website.

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**C++ PROGRAMMING**

<b>Semester</b>	<b>: III</b>		<b>Hours</b>	<b>/</b>	<b>Week</b>
	<b>: 3</b>				
<b>Sub-Code</b>	<b>:</b>		<b>Credit</b>		
	<b>: 2</b>				

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**Objectives**

*To enable the students to gain knowledge about oriented programming language.*

## **Unit -I**

Basic concepts OOPS – what is C++? – Application of C++? Programs – tokens, keywords, identifiers and constants – data types – variables – operators in C++ - expressions – control structures.

## **Unit - II**

Function in C++: the main function – inline function – function overloading- friend function – classes and object: introduction – specifying the classes – defining member functions – static data member – static member function.

## **Unit - III**

Constructors and destructors: Introduction – Constructors – parameterized constructors – multiple constructors in a class – copy constructors – Operator overloading.

## **Unit - IV**

Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

## **Unit -V**

Manipulator functions – File: Introduction – classes for file stream operations- opening & closing a file – opening files using open() – detecting End – of File – More about open(): file pointers and their manipulations –sequential input and output operations.

## **Book for Study**

Object oriented programming with C++: E. Balagurusamy, Tata MC Graw Hill Pub., New Delhi.

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**C++ PROGRAMMING – LAB**

<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>/</b>	<b>Week</b>
	<b>: 2</b>			
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>		
	<b>: 1</b>			

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1. Add two numbers using class.
2. Using binary operator overloading concepts add complex numbers.
3. Find biggest number using friend function.
4. Create a class for students table and add some more records.
5. Display the grade using multilevel inheritance.
6. Create a program to implement single inheritance.
7. Create a program to implement polymorphism.
8. Create a program using constructor.
9. Create a program using file concept.
10. Create a program using copy constructor



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**SOFTWARE ENGINEERING**

<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>/</b>	<b>Week</b>
	<b>: 5</b>			
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>		
	<b>: 5</b>			

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**Objective:**

*To gain knowledge about software engineering principles and concepts.*

**Unit - I**

Some definitions-project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem –Developing a solution strategy-planning the development phase – planning the organization structure

**Unit - II**

Software cost estimation: Software cost Estimation Technique staffing level estimation- Estimating software Maintenance cost.

**Unit - III**

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

**Unit -IV**

Verification and Validation Technique: Quality Assurance-Walkthroughs and section- Unit testing and debugging-System Testing-Formal Verification.

## **Unit -V**

Software Maintenance: Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

### **Book for study**

Software Engineering - Richard Fairley, TATA McGraw Hill, New Delhi 2002.

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### **JAVA PROGRAMMING**

<b>Semester</b>	<b>: IV</b>	<b>Hours / Week</b>	<b>: 3</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 2</b>

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**Objectives:**

*To understand the concepts like Object Oriented Programming, Multithread, Packages, Exceptions in JAVA.*

### **Unit -I**

The Genesis of Java : Java's Language – the Creation of Java – Why Java is Important to the Internet – Java's Magic – the Java Buzzwords – the Continuing Revolution – Java is not an Enhanced HTML. An Overview of Java: Object Oriented Programming – Simple Libraries – Data Types – Arrays.

### **Unit -II**

Operators – Selection Statements – Iteration Statements – Jump Statements – Class Fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing Methods – Constructors – this Keywords – Using Object as Parameters – Argument Passing – Retuning Objects – Recursion – Access Control – Static – Final – Nested and Inner Classes – String Class – Command Line Arguments.

### **Unit - III**

Inheritance – Using Super – Multilevel Hierarchy – when Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using Final with Inheritance – Object Class – Packages – Access Protection – Importing Packages – Interfaces.

### **Unit - IV**

Exception Handling Fundamentals – Exception Types – Uncaught Exceptions – Using Try and Catch – Multiple Try Classes – Nested Try Statements – Throw – Finally – Built in Exceptions – Creating Own Subclasses – Using Exceptions.

### **Unit -V**

String Handling: String Constructors - String Length – Special String Operators – Character Extraction – String Comparison – Searching Strings – Modifying a String – Data Conversion using Value of() – Changing the case of characters within a string – String Buffer.

**Book for Study:**

Java Programming : E. Balagurusamy

**Books for Reference:**

The Complete Reference Java 2 – Patrick Naughton, Herbert Schildt.

Java 2 Programming JDK 5 Edition – Black Book.

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**JAVA PROGRAMMING - LAB**

**Semester : IV**  
**Sub-Code :**

**Hours / Week : 2**  
**Credit : 1**

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1. Write a Java program for class and object
2. Write a Java program to Sorting Numbers using Arrays
3. Write a Java program to Reverse a String
4. Write a Java program to Create Exception
5. Write a Java program to implement Bank transaction using interface.
6. write a java program bank information using inheritance
7. Write a java program employee details using exception handling

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**SOFTWARE DEVELOPMENT IN VISUAL BASIC**

<b>Semester</b>	<b>: IV</b>	<b>Hours / Week</b>	<b>: 3</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 3</b>

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**Objectives:**

*To provide a thorough knowledge of the front end environment and working knowledge in visual basic to develop user environment packages.*

**Unit - I**

Starting a new project – the properties window – common form properties – scale properties – color properties – making a form responsive – printing a visual representation of a form – types – creating stand alone windows programs – the tool box – creating controls – the name (control name) property – properties of command buttons – simple event procedures for command buttons – access keys – image controls – text box – labels – navigating between controls – message box – the grid.

**Unit - II**

Statements in visual basic – variables – setting properties with code – data types – working with variables – more on numbers – constants – input box – displaying information on a form – the format function – picture box – rich text box – the printer object – determinate loops – making decisions – select case – nested if – then the GOTO – string function – numeric function – date and time functions.

**Unit – III**

Functions procedure – list one dimensional arrays –arrays with more than one dimension – using list and arrays with function and procedure – new array – based string – record(user defined types)

#### **Unit – IV**

The with statement – Enums – control arrays – list and combo box – The flex grid control – code modules – global procedures – data control.

#### **Unit -V**

Creating a report with a database – modifying – report title – header & footer – grid and rules – executing the reports.

#### **Book for Study**

Visual Basic 6.0 from the Ground up – Gray Cornell

#### **Books for Reference**

Programming with Visual Basic 6.0 – Mohammed Azam

Visual Basic 6.0. – Kanithkar

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**SOFTWARE DEVELOPMENT IN VISUAL BASIC**

<b>Semester</b>	<b>: IV</b>	<b>Hours / Week</b>	<b>: 2</b>
<b>Sub-Code</b>	<b>:</b>	<b>Credit</b>	<b>: 2</b>

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1. Objective type questionnaire.
2. Design arithmetic calculator.
3. Animation.
4. Apply Finding text concept by using RTF.
5. Apply Windows explorer concepts in VB.
6. Add a record in data base using data control.
7. Display record from data base using OCX file “MS flex grid”.
8. Display a file from thr directory list box.

9. Apply HScroll and VScroll and shapes tool.
10. Create VB program using common dialog control.
11. Create VB program using Checkbox and option button

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**RELATIONAL DATABASE MANAGEMENT SYSTEM**

**Semester : V**

**Hours/Week : 3**

**Sub. Code:**

**Credit : 2**

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**Objective:**

*To provide a thorough knowledge of the back-end environment and working knowledge in Database.*



**Unit - I**

Introduction to RDBMS-Data Definitions Language (DDL)-Data Manipulation Language(DML)-Transaction Control Language(TCL):Commit, Rollback,-Create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

**Unit - II**

The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Reference key, Check-Logical operators-Range Searching

**Unit - III**

Pattern matching –oracle function: set Avg, Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

**Unit – IV**

Index-Views-Joins-subqueries-computations in Expressions Lists used to select Data-Renaming columns used with expressions List.

**Unit -V**

PL\SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers.

**Book for study**

Oracle-7 the complete Reference : IVAM Bayross, BPS, New Delhi.1995.

**Book for Reference**

Fundamental of SQL Programming – Ramon A. Mata-Toledo.

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**RELATIONAL DATABASE MANAGEMENT SYSTEM – LAB**

**Semester : V**

**Hours/Week : 2**

**Sub. Code:**

**Credit : 2**

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1. Write a program using conditional control, iterative control and sequential controls.
2. Write a program Exception Handling.
3. Create a Table with all important constraints.
4. Apply the queries in a table EMP.
5. Drop, Select, Update, Delete Command
6. String functions in a Table student
7. Parent-child relations among two Tables.

**YADAVA COLLEGE (AUTONOMOUS), MADURAI-14**  
**DEPARTMENT OF COMMERCE**  
**Centre for Higher Research**  
**B.Com. (Information Technology)**

**NETWORKING MANAGEMENT**

**Semester : V**  
**Sub Code :**

**Hours/Week : 5**  
**Credit : 3**

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**Objective:**

*To enable the students to gain knowledge about Computer Networks.*

**Unit – I**

Introduction: Uses of Computer Networks-Network Hardware and Software-OSI Reference model, Examples of Network Structures.

**Unit – II**

Physical Layer: Transmission Media, Wireless Transmission, communication satellites, and the telephone system.

**Unit – III**

Data Link Layer: Data Link Layer Design issues, Error detection and correction, elementary data link protocols, sliding window protocol, the channel allocation problem, multiple access protocols, csma & collision free protocols.

**Unit – IV**

Network Layer: Network layer design issues-routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport Layer: the Transport services, elements of transport protocols.

**Unit – V**

Application Layer: DNS, Security, E-mail, WWW, Multimedia.

**Book for Study**

Computer Networks

: Andrew.S.Tanenbaum

PHI Publication. 4<sup>th</sup> edition,

**Books for Reference**

Telecommunication Network design Algorithms : Aaron Kershenbaum,TATA  
Mc Graw Hill.  
Data and Computer Communication : William Stallings -PHI

Publications

**YADAVA COLLEGE, (Autonomous), MADURAI – 14.  
DEPARTMENT OF COMMERCE  
Centre for Higher Research  
B.Com. (Information Technology)**

**Project**

**Semester : VI**

**Hours/Week : 5**

**Sub. Code:**

**Credit : 3**

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**Objective:**

*To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.*

**Project Work:**

The project work shall be assigned to each student at the end of the sixth semester. The project report shall not be less than 40 type written pages and copy of the report shall be submitted to the department. The project report shall be valued by the internal examiner.