

**Ramakrishna Mission Vivekananda College (Autonomous)**  
**Evening College, Chennai – 600 004**  
**B.Com. (General), Syllabus (effective from the Batch 2008-11)**

**FIRST SEMESTER**

**FINANCIAL ACCOUNTING – I**

**Unit I**

Introduction: Meaning and scope of Accounting, Need, development and definition of accounting, Branches of accounting, Accounting Standards in India, Concepts, Objectives, Benefits, Overview of Accounting Standards in India, Study of AS1

**Unit II**

Preparation of advanced final accounts for trading concerns. Meaning of Non - Profit Organization, Preparation of an Income and Expenditure Account, Balance Sheet from Receipts and Payment Account - Preparation of a Receipts and Payment Account from an Income and Expenditure Account. Accounts of a Professional firm like Doctors, Chartered Accountants and architects.

**Unit III**

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method. Consignment Accounts: Introduction -Entries in the Books of the Consignor and Consignee. Cost Price Method, Invoice Price Method, Insurance claims – Average Clause (Loss of stock only)

**Unit IV**

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method .

**Unit V**

Accounting in Computerized Environment: An overview of computerized accounting system - Salient features and significance, Concept of grouping of accounts, Codification of accounts, Maintaining the hierarchy of ledger, Accounting packages and consideration for their selection, Generating Accounting Reports and Tally.

***Reference Books:***

1. R.L. Gupta & V.K. Gupta – Advanced Accounting – Sultan Chand – New Delhi
2. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publications – Chennai
3. Shukla & Grewal – Advanced Accounting – S. Chand – New Delhi
4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting
6. S. Parthasarathy and A. Jaffarulla - Kalyani Publishers – Financial Accounting.
7. R.L. Gupta & Radhaswamy – Advanced Accounting – Volume 1
8. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business – S.Chand & Sons.

**Question Paper Pattern:**

Section A : 10 out of 12 (10 X 2 = 20 Marks) 5 Theory & 7 problems

Section B : 5 out of 7 (5 X 8 = 40 Marks) 1 Theory Question & 6 problems

Section C : 2 out of 4 (2 X 20 = 40 Marks) No Theory Question

**DEVELOPMENT ECONOMICS****UNIT I**

Growth & Development: Meaning of underdeveloped economy – Issues in development – Characteristics of Indian economy – Rostow's theory – Balanced Growth strategy and Unbalanced Growth strategy – Dualistic theories – Human Development Index – Economic Development and environmental degradation – India and other developing countries (China, Russia, Brazil and South Africa).

**UNIT II**

Planning and Infrastructure: Economic Planning- need, types, sources of financing - Planning in India (First Plan to Ninth Plan- an overview) – Tenth Plan and Eleventh Plan – Future of Planning; Infrastructure – Energy, transport, communications, science and technology, social infrastructure – Public Private Partnerships.

**UNIT III**

Agriculture and Industry: Agricultural trends since 1951 – importance of agriculture – Green Revolution – Agricultural Inputs – Agricultural marketing – Land Reforms; importance of industrial economy – industrial policies (an overview) – New Industrial Policy – Small scale industries and large scale industries – role and performance of public sector and private sector- industrial sickness.

**UNIT IV**

Chronic Economic Problems: Poverty – concept, studies and poverty alleviation programmes; Unemployment – types and measures to remove unemployment; Population – causes, consequences, remedies – Population explosion, New Population Policy – Malthusian Theory of Population – Optimum theory of population – Theory of Demographic Transition.

**UNIT V**

Economic Dynamics: Trade cycles – meaning and economic impact ; Inflation – meaning, types and effects; Economic Reforms - Privatization, liberalization and globalization.

**Books for Reference**

1. S.Sanakran – Indian Economy
2. Dutt&Sundaram- Indian Economy

**Question Paper Pattern:**

Part A: 10 X 2 =20 marks (12 questions)

Part B: 5 X 8 =40 marks (7 questions)

Part C: 2 X 20= 40 marks (4 questions)

# **QUANTITATIVE TECHNIQUES - I**

## **(Allied Subject)**

### **Unit I**

**Arithmetic:** Ratio and proportion, Indices, Logarithms-Simple problems

**Permutation and combination:** Basic concept of permutation and combination-Simple problems.

### **Unit II**

**Co-ordinate Geometry:** Gradient of a line, Straight line, Circles, Parabola, Ellipse, Hyperbola (Standard forms only)-Simple problems.

### **Unit III**

**Sequence and series:** Arithmetic Progression, sum up to n terms, Properties of AP, Geometric Progression, Sum up to n terms Properties of GP- Simple Problems.

### **Unit IV**

**Probability:** Definition, Mutually exclusive events, Independent events, Addition theorem, Conditional probability, Multiplication theorem, Baye's theorem-Simple problems.

**Theoretical Distribution:** Binomial, Poisson, Normal Distribution Simple problems.

### **Unit V**

**Operations research:(OR)** Definition, Scope of OR, Limitations of OR, Linear Programming problem (LPP), Mathematical formulation, Graphical method, Simplex method (standard form of Maximization problems only)

### **Books For References:**

1. Business Mathematics and Statistics by Dr P.R.Vittal Margham Publication.
2. Business Statistics and operations research by Dr P.R.Vittal Margham Publication.
3. Business Mathematics and Statistics by B.M.Agarwal Sultan chand Publication.

### **Question Pattern :**

**Note: Questions in theory and problems carry 30% and 70% of marks respectively.**

	No of questions to answer	Total no of questions to	Each questions carries	Total marks
Section A	10	12	2	20
Section B	5	7	8	40
Section B	2	4	20	40