

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

**SECOND SEMESTER**

**FINANCIAL ACCOUNTING - II**

**Unit I**

Branch Accounts: Dependent branches – Stock and debtors system – Distinction between wholesale profit and retail profit – Independent branch (foreign branches excluded)

**Unit II**

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

**Unit III**

Hire purchase and installment – Default and repossession – Hire purchase trading account. Installment purchase system

**Unit IV**

Admission of a partner – Retirement of a partner – Death of a partner -Admission cum retirement

**Unit V**

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution

***Reference Books:***

1. Financial Accounting – R.L. Gupta
2. Financial Accounting – T.S. Reddy & A. Murthy
3. Financial Accounting – Jain & Narang
4. Financial Accounting – R.L. Gupta & Radhaswamy
5. Financial Accounting – S.N. Maheswari
6. Financial Accounting – T.S. Shukla & Grewal

**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

**INTERNATIONAL TRADE**

**UNIT I**

Introduction to Foreign Trade: Importance, advantages and features of international trade – internal trade and international trade – Absolute cost theory – Equal cost difference – haberler's Opportunity cost theory – Modern Theory – Balance of Payments – Components – Cuases for disequilibrium –

Measures to correct disequilibrium.

## UNIT II

International Business: An overview of international business – Political systems and business environment – MNCs (growth, benefits, problems) – International trade and monetary system.

## UNIT III

Exchange rate determination: Foreign Exchange, Foreign Exchange Market – Features, determinants, role of RBI, FEDAI, Fixed Exchange Rate and other types, convertibility of currency.

## UNIT IV

Export-Import Management: Export-import procedures and documents, export promotion measures – EXIM policy (latest)

## UNIT V

International Economic Organizations: WTO (including TRIPS, TRIMS and ministerial conferences), IMF, IBRD, World Bank group, UNIDO, UNCTAD, ADB, ASEAN, SAARC.

### **Reference Books :**

1. International Trade and Export Management – Francis Cherunilam.
2. International Economics – K.R. Guptha.
3. International Economics (Theory and Policy) – Paul R. Krugman and Maurice Obstfeld
4. International Economics – Robert J. Carbaugh
5. International Economics – H.G. Mannur

### **Question Paper Pattern: (Only theory questions to be asked)**

Section A : 10 out of 12 (10 X 2 = 20 Marks)

Section B : 5 out of 7 (5 X 8 = 40 Marks)

Section C : 2 out of 4 (2 X 20 = 40 Marks)

## **QUANTITATIVE TECHNIQUES - II**

### **(Allied Subject)**

#### **Unit I**

**Differential calculus:** Functions, Limits, Continuity, Differentiation – Simple differentiation (without Trigonometric functions), Differentiation of Implicit functions, (Up to second order)-Simple problems.

Maxima and minima of functions of one variable, Concavity and convexity, Point of inflexion, Application: Marginal cost, Average cost, Marginal revenue, Total revenue-Simple problems.

#### **Unit II**

**Integral Calculus:** Integration by substitution, integration using partial fractions, integration by parts –(Without trigonometric functions) simple problems.

**Definite integrals:** Properties of definite integrals (without proof), Simple problems.

Applications: Marginal cost, Average cost, Marginal revenue, Total revenue-Simple problems.

### Unit III

**Sampling: Large sample:** Definition, Types of Sampling, Standard error, Test of single mean and Test of difference between two sample means, -Simple problems

**Small Samples:** T-test-single mean, difference of two populations means, F-test, Chi-square test- Test of Significance of the difference between observed and expected frequencies and test of independence of attributes -Simple problems.

### Unit IV

**Transportation Problem:** Definition, Basic feasible solution of a transportation problem, modified distribution method (non-degenerate only).

### Unit V

**Assignment Problem:** Introduction, Assignment problem structure and solution, Maximization and minimization of an Assignment problem.

### 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