

Ramakrishna Mission Vivekananda College (Autonomous)
Chennai – 600 004
Department of Commerce

Syllabus for Bachelor of Commerce (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 ECONOMICS

Unit I

International Trade – Importance of International Trade, Theories of Foreign Trade : - Theories of Adam Smith, Ricardo, Haberier’s Hechsher – Ohlin

Unit II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An over view)

Unit III

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

Unit IV

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

Unit V

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

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)

BUSINESS STATISTICS AND OPERATIONS RESEARCH – II

(Allied Subject)

Unit I

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index

Unit II

Probability – Addition and Multiplication Theorem – Conditional Probability – Bayer’s Theorem (without proof) – Simple Problems

Unit III

Sampling Techniques – Types of Sample and Sampling Procedures – Tests of Significance – Normal, t, F, chi – square – Simple problems.

Unit IV

Assignment and Transportation Problems

Unit V

Network Analysis – PERT and CPM (no crashing)

Reference Books:

1. Statistical Methods – S.P. Gupta
2. Introduction to Operations Research – Dr. P.R. Vittal
3. Statistics – Elhance
4. Operations Research – Hira and Gupta, S. Chand
5. Operations Research – Handy and A. Taha

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