



SYLLABUS

DEPARTMENT OF B.COM ACCOUNTING & FINANCE

DR.M.G.R.JANAKI COLLEGE FOR WOMEN

EXCELLENCE THROUGH DILIGENCE

"Sathyabama MGR Maligai", 11&13, Durgabai Deshmuk Road, Chennai - 600028, Tamilnadu.

Phone:044 2493 7382 , E-mail: info@mgrjanaki.ac.in ,

Web: www.mgrjanaki.ac.in

B.COM (ACCOUNTING & FINANCE)

SYLLABUS

AS PER CBCS SYSTEM (2011-20112)

FOR

I & II YEAR

DR.M.G.R.JANAKI COLLEGE FOR WOMEN

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DEPARTMENT OF COMMERCE

ACCOUNTING & FINANCE

REGULATIONS

(w.e.f. 2011-12)

Revised Scheme of Examinations: (for I, II, III & IV semesters)

I SEMESTER

Part I - Language

Part II - English

Major - Financial Accounting

Marketing

Allied - Business Statistics

(OR)

Indian Economy - I

Soft Skill :

Non-Tamil Students: Basic Tamil / Advanced Tamil

Tamil Students : Non – Major Elective*

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II SEMESTER

Part I - Language

Part II - English

Major - Advanced Financial Accounting

Business Environment

Allied - Operation Research

(OR)

Indian Economy - II

Non-Tamil Students: Basic Tamil / Advanced Tamil

Tamil Students : Non – Major Elective*

* Non-Major Elective – Any one of the following (Semester-wise)

I Semester

1. Basics of Computer

2. Basics of Retail Marketing

3. An Overview of ISO

4. Basics of Health care Mgt.

II Semester

1. Basics of cyber law

2. Basics of Business Insurance

3. Fundamentals of Disaster Mgt.

4. Concept of Self Help Group

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III SEMESTER

Major - Corporate Accounting
Legal Systems in Business
Banking Theory Law & Practice
Entrepreneurial Development

Allied - Business Mathematics I
(OR)
Business Economics -I

Soft Skill

Environmental Studies: (Examination will be held in Semester IV)

IV SEMESTER

Major - Advanced Corporate Accounting
Financial Services
Principles of Management
Business Communication

Allied - Business Mathematics II
(OR)
International Economics -II

Soft Skill

Environmental Studies

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DETAILED SYLLABUS SEMESTER WISE

I SEMESTER

FINANCIAL ACCOUNTING (Core Subject)

Theory 15:
Problems 60

UNIT I

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

UNIT II

Preparation of Final Accounts of a Sole Trading Concern – Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations

UNIT III

Average Due date – Account Current Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement

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UNIT IV

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method Insurance Policy Method, Sinking Fund Method & Annuity Method. Insurance claims – Average Clause (Loss of stock & Loss of Profit)

UNIT V

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

RECOMMENDED TEXTS

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons. New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers. New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accounting - Margham Publications Chennai.
4. Shukla & Grewal, Advanced Accounting – S Chand New Delhi.
5. P.C. Tulsian – Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers –New Delhi.

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Core subject: II - MARKETING

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

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UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

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(1)BUSINESS STATISTICS (Allied Subject)

Theory 15 : **Problems 60**

UNIT I

Introduction – Meaning and definition of statistics – Collection and tabulation of statistical data – Presentation of statistical data – Graphs and diagrams – Measures of central tendency – Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT II

Measures of Variation – Standard deviation, mean deviation – Quartile deviation – Skewness and Kurtosis – Lorenz curve. Simple Correlation – Scatter diagram – Karl Pearson's Correlation – Rank Correlations – Regression

UNIT III

Analysis of Time series – Methods of measuring trend and seasonal variations.

UNIT IV

Index Numbers – Consumers price index and cost of living indices – Statistical Quality control

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UNIT V

Sampling procedures – Simple, stratified and systematic

Hypothesis testing – Fundamental ideas – Large Samples test – Small sample test – t, F, Chi – square (without proof) – Simple application.

RECOMMENDED TEXTS

1. P.R Vittal, Business Mathematics & Statistics
2. S.C.Gupta and V.K.Kapoor.

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(2) INDIAN ECONOMY –I

UNIT-I

Economic growth and Economic Development , Features of a developing Economy – Indicators of Economic Development.

UNIT-II

National Income – Trends – Structural changes – Regional Development Disparities.

UNIT-III

Major problems of Indian Economy – Poverty and Inequality – Unemployment – Population.

UNIT-IV

India's planned economy – Objectives strategies – Financing , Achievements and failures.

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UNIT-V

Infrastructure for Development – Transport, Communication, Power, Irrigation.

Social infrastructure – Education , Primary health.

REFERENCE BOOKS

1. Indian Economy – I..C. Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Ruddar Datt and K.P.M. Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.

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II SEMESTER

ADVANCED FINANCIAL ACCOUNTING (Core Subject)

Theory 15:

Problems 60

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

UNIT III

Hire Purchase and installment – Default and repossession – Hire Purchase trading account

Installment Purchase System, Royalty Accounts

UNIT IV

Admission of a partner – Retirement of a partner – Death of a partner

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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

RECOMMENDED TEXTS

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accountign - Margham Publications - Chennai.
4. Shukls & Grewal – Advanced Accountign – S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting
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Core Subject : IV - BUSINESS ENVIRONMENT

UNIT – I

The concept of Business Environment - its nature and significance – Brief overview of political – Cultural – legal – economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment – Government and Business relationship in India – Provisions of Indian constitution pertaining to business.

UNIT –III

Social Environment – Cultural heritage – Social attitudes – impact of foreign culture – castes and communities – joint family systems – linguistic and religious groups – Types of social organization – social responsibilities of business.

UNIT –IV

Economic Environment – Economic systems and their impact of business – Macro Economic parameters like GDP -growth rate population – Urbanisation - Fiscal deficit – Plan investment – per capita income and their impact on business decisions – Five Year Planning.

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UNIT –V

Financial Environment – Financial system – Commercial Banks – Financial Institutions – RBI Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs).

REFERENCE BOOKS

1. Sankaran.S. – Business Environment
2. Francis Cherunilam – Business Environment
3. Aswathappa – Business Environment
4. Daasgupta & Sengupta – Government and Business in India.
5. Srinivasan.K. – Productivity and social Environment.

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Allied Subject –II (1) OPERATIONS RESEARCH

UNIT I

Introduction to OR – Meaning & scope – characteristics – models in OR.

LPP – formulation – graphical method – Simplex method – Dig M method application in business – molits & demerits.

UNIT II

Transportation model-basic feasible solution – formulation, Solving a TP.
Assignment models- Formulation-solution

UNIT III

Net Work analysis-work break down analysis – Construction – numbering of event.

Time calculation- critical path, slack, float-application.

UNIT IV

Queuing models-elements of queuing system-characteristics of queuing model

Formula for single channel system (no proof)-Elementary ideas of different models – Application – Simple Problems.

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UNIT V

Decision theory – Statement of Baye’s theorem-application. Probability-
decision trees.

Game theory meaning and Characteristics – Saddle point – Dominance
Property

RECOMMENDED TEXTS

1. P.R Vittal & V.Malini, Operations Research - Margham Publications -
Cehnnai 17.
2. P.K. Gupta & Man Mohan, Problems in Operations Research - Sultan Chand
& Sons - New Delhi.
3. V.K. Kapoor, Introduction To Operations Research - Sultan Chand & Sons -
New Delhi.
Hamdy A Taha, Operation Research - An Introduction Prentice Hall of India
- New Delhi.

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(2) INIDAN ECONOMY (Allied Subject)

UNIT – I

Agriculture – Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit;- Food subsidy and public distribution system.

UNIT – II

Industry – Role of industries in economic development; - Industrial development under the planning regime. New economic policy 1991. Role of public sector and restructuring the public sector. Role of small scale industries in economic development.

UNIT - III

Foreign Trade: Composition, direction, and EXIM policy

UNIT – IV

Public Finance: Fiscal policy – Components, fiscal policy in the liberated era.

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UNIT – V

Information technology (IT) Industry- Information technology and knowledge Economy – Growth and present state of IT industry in India – Future prospects of IT industry.

REFERENCE BOOKS:

1. Indian Economy – I.C.Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Rudder Datt and K.P.M.Sundharam
4. Indian Economy – Problem of Development and Planning – A.N.Agarwal
5. Indian Economy – Its Development Experience – S.K.Misra and V.K.Puri.
6. Indian Economy - 2008 58th Editions By Rudder Datt and KPM. Sundram
P.xiv-Part –IV Indian Industries 37th Chapter pp 643-655.”

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III SEMESTER

Core Subject : V - CORPORATE ACCOUNTING

Theory : 15

Problems : 60

UNIT I

Issue of Shares and Debentures – Various Kinds – Forfeiture – Re issue – Underwriting of Shares and Debentures.

UNIT II

Redemption of Preference Shares and Debentures – Purchase of business – Profits Prior to Incorporation.

UNIT III

Preparation of company final accounts – Company balance sheet – Computation of Managerial Remuneration.

UNIT IV

Valuation of Shares and Goodwill

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UNIT V

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

REFERENCE BOOKS

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.
3. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
4. Shukla, Grewal and Gupta Advanced Accounts, S.Chand New Delhi.

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Core Subject: VI - LEGAL SYSTEMS IN BUSINESS

UNIT I

Law of contract – Nature of contract- Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. - Performance of contract – Discharge of contract – Remedies for breach of contract.(General Contract – Sections 1 to 75)

UNIT II

Sale of goods Act – Definition – Sale - Agreement to Sell – Distinction between sale and Agreement of Sell – Condition and Warranties – Distinction between conditions and Warranties.

UNIT III

Company – Types of companies - Memorandum of Association – Articles of Association – Prospectus – Shares – Debentures – Classification of Shares – Distinction between Shares and Debentures – Company Meetings.

UNIT IV

Securities Exchange Board of India (SEBI) – Functions – Powers - Guidelines to Capital markets.

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UNIT V

Foreign Exchange Management Act 1999 (FEMA) – Information Technology Act – Intellectual Property Rights Act (IPRA).

REFERENCE BOOKS:

1. Business Laws – N.D. Kapoor.
2. Legal Systems in Business – P. Saravanel , S. Sumathi
3. Students guide to Mercantile Law – Kapoor Taxman Publications Pvt. Ltd.

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Core Subject: VII - BANKING THEORY, LAW AND PRACTICE

UNIT -I

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

UNIT -II

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

UNIT –III

Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Importance of customer relations – Customer grievances and redressal – Ombudsman.

UNIT-IV

Principles of Lending – Types of Borrowings – Precautions to be taken by a banker.

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UNIT-V

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker.

REFERENCE BOOKS

1. Banking Law, Theory and Practice – Sundaram & Varshney –Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law Theory and Practice – Tanon
6. Banking Law Theory and Paractice – Sherlaker & Sherlaker.

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Core Subject: VIII - ENTREPRENEURIAL DEVELOPMENT

UNIT I

Concept of Entrepreneurship

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs

UNIT II

Entrepreneurial Development – Agencies

Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI

UNIT III

Project Management

Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities -Preparation of Project Report – Tools of Appraisal.

UNIT IV

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation.

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UNIT V

Economic development and entrepreneurial growth

Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play , Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship.

REFERENCE BOOKS :

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project management
4. Jayashree Suresh – Entrepreneurial development
5. Holt – Entrepreneurship – New Venture Creation
6. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
7. P.C. Jain – Handbook for New Entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

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Allied : III (1) BUSINESS MATHEMATICS –I

UNIT – I

Theory of Sets

Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

UNIT – II

Algebra

Ratio, Proportion and Variations

UNIT – III

Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series

UNIT – IV

Differential Calculus

Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

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UNIT – V

Interest and Annuity – Banker's Discount – Binary Number System

REFERENCE BOOKS:

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked

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(2) BUSINESS ECONOMICS (Allied Subject)

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics

Definition – Scope and Importance of Business Economics

Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II

Demand and Supply Functions:

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium

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UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale –
Producer's equilibrium – Economies of Scale

Cost Classification – Break Even Analysis

UNIT V

Product Pricing: Price and Output Determination under Perfect Competition,
Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly –
Pricing objectives and Methods

Recommended Texts

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

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IV SEMESTER

Core Subject: IX - ADVANCED CORPORATE ACCOUNTING

Theory : 15

Problems : 60

UNIT I

Accounting for Price Level Changes – Social responsibility Accounting – Human Resources Accounting –Mechanised Accounting.

UNIT II

Amalgamation, Absorption and External reconstruction.

UNIT III

Consolidated final statement of Holding companies and subsidiary companies (Inter company owing excluded) – treatment of dividend.

UNIT IV

Final statements of Banking companies and Insurance companies (As per New provisions).

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UNIT V

Liquidation - Statement of affairs and Liquidator's Final statement of Account.

REFERENCE BOOKS

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space ana Kalyani Publishers.
3. T.S. Reddy and A. Murthy Corporate Accounting margham publication Chennai
4. M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

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Core Subject : X - FINANCIAL SERVICES

UNIT I

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector.

UNIT II

Merchant Banking – Functions – Issue management – Managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI

UNIT III

Leasing and Hire purchase – Concepts and features – Types of lease Accounts. Factoring – Functions of Factor

UNIT IV

Venture Capital – Credit Rating – Consumer Finance

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UNIT V

Mutual Funds: Meaning – Types – Functions – Advantages – Institutions Involved – UTI

REFERENCE BOOKS

1. Financial Services – M.Y.Khan
2. Financial Services – B.Santhanam
3. Law of Insurance – Dr.M.N. Mishra
4. Indian Financial System – H.r. Machiraju
5. A Review of current Banking Theory and Practice – S.K. Basu.

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Core Subject : XI - PRINCIPLES OF MANAGEMENT

UNIT I

Management: Importance – Definition – Nature and Scope of Management
Process – Role and Functions of a Manager – Levels of Management –
Development of Scientific Management and other Schools of thought and
approaches.

UNIT II

Planning - Nature - Importance - Forms - Types - Steps in planning -
Objectives - Policies - Procedures and Methods - Nature and Types of policies -
Decision Making - Process of decision making - Types of decisions.

UNIT III

Organizing - Types of Organizations - Organizational structure - Span of
Control and Committees - Departmentalization - Informal Organization.

UNIT IV

Authority - Delegation - Decentralization - Difference between authority and
power - Responsibility – Recruitment – Sources, Selection, Training – Direction –
Nature and Purpose.

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UNIT V

Co-ordination – Need, Type Techniques and requisites for excellent Co-ordination- Controlling – Meaning and importance - Control Process.

RECOMMENDED BOOKS:

1. C.B. Gupta, Management Theory & Practice – Sultan Chand & Sons, New Delhi
2. L.M. Prasad , Principles and Practice of Management , Sultan Chand , New Delhi .
3. P.C. Tripathi & P.N. Reddy, Principles of Management – Tata Mc.Graw Hill
–
New Delhi
4. Wehrich and Koontz , Management – A Global Perspective
5. N. Premavathy, Principles of Management – Sri Vishnu Publication - Chennai
- 6 J. Jayasankar , Business Management , Margham Publications , Chennai .

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Core Subject: XII - BUSINESS COMMUNICATION

UNIT I

Definition – Methods – Types – Principles of effective Communication –
Barriers to Communication – Business Letter – Layout.

UNIT II

Kinds of Business Letters: Interview – Appointment – Acknowledgement –
Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT III

Bank Correspondence – Insurance Correspondence – Agency
Correspondence – Correspondence with Shareholders, Directors.

UNIT IV

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office
Order – Circular – Notes.

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UNIT V

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

RECOMMENDED TEXTS

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
6. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.

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Allied: IV - (1) BUSINESS MATHEMATICS - II

UNIT – I

Plane Analytical Geometry: - Cartesian coordinate system: Length of a Line Segment – Section Formulae (Ratio) – Gradient of a Straight Line – Equations of a Straight Line

UNIT – II

Arithmetic, Geometric and Harmonic Progressions

UNIT – III

Integral Calculus: Integration, Meaning and Rules of Integration – Integration by Substitution and by Parts – Indefinite and Definite Integration – Application in Business (Trigonometric Functions to be excluded)

UNIT – IV

Interpolation: Binomial, Newton and Lagrange's Method

UNIT – V

Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

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REFERENCE BOOK:

1. Business Mathematics – P.R. Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor
3. Business Mathematics – B.M. Agarwal
4. Business Mathematics – A.P. Varma
5. Business Mathematics – R.S. Soni

Note: No Theory Questions to be asked

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(2)INTERNATIONAL ECONOMICS

UNIT I

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler'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

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RECOMMENDED TEXTS

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi -14.

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