

ACADEMIC YEAR 2012 – 2013 ONWARDS

EXTRA DISCIPLINARY PAPERS MASTER OF COMMERCE

PAPER – I

BUSINESS COMMUNICATION

Unit – I

An Introduction to Communication – Historical Background – Meaning – Objectives of Communication – Role of Communication – The Significance of Communication – Essentials of Good Communication – Communication Networks – Guidelines for Effective Communication – Types of Communication – Media of Communication – Barriers of Effective Communication.

Unit – II

An Effective Business Letters – Essentials of an Effective Business Letters – Objectives – Functions of a Business Letters – Kinds of Business Letter – Principles of Letter Writing – Structure and Layout of Business Letters – Styles of Presentation.

Unit – III

What is a Sales Letter? – Main Objectives – Characteristics – Functions – Advantages and Qualities of a Sales Letter – Types of Sales Letter – Hints for Drafting Sales Letters – Enquiries and Replies – Specimen of Enquiry Letters – Goodwill Letters

Unit – IV

What is a Circular Letter? – Salient Features – Objectives – Situation that need Circular Letters – Circular announcing Reduction Sale- Circular announcing Opening of a Branch – A Circular Letter announcing Expansion of Business and Opening of a New Branch – Agency Letters.

Unit – V

Banking Correspondence – Types of Bank Correspondence – Request to Open an Savings Account – Current Account – Overdraft facilities- Online Banking – ATM Services – Insurance Correspondence – Types of Insurance Correspondence- Enquiry for Surrender Value – Asking for Loan – Assignment of Policy – What are Complaint Letters? – How Complaints are made? – How to write letters –Revival – Death Claims.

References:

1. Business Communication – Dr. Rajendra Paul
2. Business Communication – Pattanchatty
3. Modern Commercial Correspondence – Pillai and Bhagavathi, S.Chand &Co, New Delhi.

PAPER – II
PRINCIPLES OF COMMERCE

Unit – I

Introduction to Business- Concepts – Objectives – Business, Profession and Employment – Essential of a Successful Business – Scope of Business – Commerce, Trade and Industry – Classification of Trade and Industry.

Unit – II

Forms of Business Organisation – Factors Influencing Choice of Suitable form of Organisation – Sole Trade – Definitions – Characteristics – Advantages – Disadvantages – Social Desirability of Sole – Trader- One Man Control – Problems of Expanding.

Unit – III

Partnership – Meaning – Characteristics – Kinds of Partners – Registration – Partnership Deed – Merits and Demerits of Partnership – Rights and Duties of Partners- Implied Authority – Dissolution of Partnership Firm- Joint Hindu Family Firms – Meaning – Characteristics – Advantages and Disadvantages – Difference from Partnership.

Unit – IV

Joint Stock Company – Background and Introduction – Definitions – Characteristics – Kinds of Companies – Distinction between Private and Public Company – Merits and Demerits – Distinction between Partnership and Dissolution of Company.

Unit – V

Co-operative Organisation – Principles of Co-operatives- Types of Co-operative Societies- Advantages and Limitations of Co-operatives – Distinction from Joint Stock Company – Public Enterprises and Utilities- Characteristics – Objectives – Forms of Public Enterprises – Trade Association and Chamber of Commerce – Functions – Objectives.

References:

1. General Commercial Knowledge – Dr. Vinayagaru – S. Chand & Co, New Delhi.
2. Business Organisation & Management – R.K. Sharma & Gupta – Kalyani Publishers – New Delhi.
3. Principles of Commerce – O.R.Krishnasamy.
4. Business Organisation and Management – Y.K.Bhoosan.
5. Business Organisational Management – Dinkar Pagare.

PAPER – III
PRINCIPLES OF ACCOUNTANCY

Unit – I

Basic Accounting Concepts and Conventions – Meaning of Accounting – Definitions – Functions – Principles of Accountancy – Groups interested in accounting information – Rules of Double Entry System- Distinction between Single and Double entry system.

Unit – II

Journal – Ledger – Balancing of Accounts – Bank Reconciliation Statement – Trail Balance – Types of Errors – Opening and Closing Entries – Depreciation Accounting – Methods of providing Depreciation.

Unit – III

Subsidiary Books – Cash Book – Simple Cash Book – Two Column Cash Book – Three Column Cash Book- Petty Cash Book- Single Entry- Definition and Salient Features – Statement of Affairs – Conversion Method.

Unit – IV

Final Accounts – Trading, Profit and Loss Account – Balance Sheet – Adjustments – Classification of Assets and Liabilities – Difference between Trial Balance and Balance Sheet. [Simple Problems]

Unit – V

Accounting for Non- Trading Concern – Receipts and Payments Account – Income and Expenditure Account – Distinction between Capital and Revenue Expenditure.

References:

1. Principles of Accounting – Reddy & Murthy – Margam Publications, Chennai.
2. Advanced Accounting – S.P.Jain & K.L.Narang – Kalyani Publishers, New Delhi.
3. Advanced Accounting – R.L.Gupta – Sultan Chand & Co, New Delhi.
4. Principles of Accounting – Dr. N. Vinayagam - Sultan Chand & Co, New Delhi.