

Agricultural Economy of India

UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agricultureal Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

UNIT IV

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

BOOKS FOR REFERENCE

1. Indian Agriculture : Problems, Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

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Economic Analysis

UNIT I

SCOPE OF METHODOLOGY : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

UNIT II

THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

UNIT III

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

UNIT IV

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

UNIT V

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

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STATISTICAL METHODS

Unit – I

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.

Unit - II

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.

Unit - III

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation.

Unit – IV

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).

Unit - V

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (Including Problems)

Methods of Sampling – Sampling and Non-Sampling Errors (Theoretical Aspects Only)

Books for Reference:

1. **Navanitham, P.A.**, “Business Mathematics and Statistics”, Jai Publishers, Trichy, 2004.
2. **S.P. Gupta**, “Statistical Methods”.
3. **M. Sivathanu Pillai**, “Economic and Business Statistics”.

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MATHEMATICS FOR BUSINESS

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Books for Reference:

1. **Navanitham, P.A.**, "Business Mathematics & Statistics" Jai Publishers, Trichy-21
2. **Sundaresan and Jayaseelan**, "Introduction to Business Mathematics", Sultan chand Co& Ltd, Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K.**, "Business Mathematics" , Sultan chand Co& Ltd, Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram & Y.Rajan-A** Text book Business Mathematics - Himalaya Publishing House.

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Advanced Accounting

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS RECOMMENDED:

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| 1. Jain and Narang | : | Advanced Accounting |
| 2. T.S. Grewal | : | Advanced Accounting |
| 3. M.C Shukla | : | Advanced Accounting |
| 4. T.S.Reddy & A.Murthy | : | Financial Accounting |
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Introduction to Information Technology

Unit I

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit II

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

Unit III

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit IV

Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

Unit V

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

BOOKS FOR REFERENCE

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| 1. Computer and common sense | - Roger Hunt and John Shellery |
| 2. Using Micro Computers | - Brightman and Dimsdale |
| 3. P.c.Software made simple | - R.K.Taxali |
| 4. Introduction to computers | - Alexis Leon and Mathews Leon |
| 5. Information technology for Management | - Henry c.Lucas |

ALLIED PAPER FOR COMMERCE (UG)

PRINCIPLES OF ACCOUNTANCY - I (or) BUSINESS ACCOUNTING

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT – I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bills of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

REFERENCE BOOKS

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Co., Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

ALLIED PAPER FOR COMMERCE (UG)

PRINCIPLES OF ACCOUNTANCY – II

Goal : To enable students to learn the Principles and Concepts of Accountancy.

Objective : On successful completion of the course, the student should have understood the

- Concepts and Conventions of Accounting &
- Basic Accounting Framework.

UNIT I:

Depreciation - Meaning- Features- Methods- Straight Line Method– WDV Method - Annuity Method - Sinking Fund Method

UNIT II :

Single Entry System – Meaning and Features – Statement of Affairs Method and Conversion Method

UNIT III :

Departmental Accounts –Branch Accounts excluding Foreign Branches

UNIT IV :

Hire Purchase and Installment Systems excluding Hire Purchase Trading Account

UNIT V :

Royalties excluding Sub-lease.

Books for Reference:

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| 1. Principles of Accountancy | - M.C.Shukla |
| 2. Introduction to Accountancy | - T.S.Grewel |
| 3. Financial Accounting | - R.L.Gupta & Radhaswamy |
| 4. Advanced Accountancy | - S.N.Maheswari |
| 5. Principles of Accountancy | - N.Vinayakam, P.L.Mani, K.L.Nagarajan |
| 6. Fundamentals of Accounting | - Jain and Narang |
