

SYLLABUS

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI-12

UG - COURSES – Choice Based Credit System

Course Structure for

B.Com

Affiliated Colleges

(For those who joined 2020-2021 onwards)

Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
3	Major Core 5	Advanced Financial Accounting- I	AMCO31	4
3	Major Core 6	Business Statistics	AMCO32	4
3	Major Core 7	Banking	AMCO33	4
3	Major Core 8	Human Resource Management	AMCO34	4
3	Allied- III	Company Organisation	AACO31	3
3	Skill Based I – Core	Business Communication	ASCO31	4
4	Non Major Elective I	Economics For Competitive Examination I	ANEC31	2
4	Non Major Elective I	அறிமுகத்தமிழ்	ANTL31	2
4	Common	YOGA	AYOG31	2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : $CGPA \geq 7.5^*$
- First Class : $CGPA \geq 6.0$
- Second Class : $CGPA \geq 5.0$ and < 6.0
- Third Class : $CGPA < 5.0$



ADVANCED FINANCIAL ACCOUNTING – I

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase System.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Unit I:

Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

Unit II:

Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III:

Hire Purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire Purchase and Installment system

Unit IV:

Royalty Account – Meaning – Minimum rent – Short working – Types of recoupment – Strike and Lock out.

Unit V:

Insolvency Accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
5. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.



BUSINESS STATISTICS

Objectives

- To provide basic knowledge of statistical techniques as are applicable to business.
- To enable the students to apply statistical techniques for quantification of data in business.

Unit I:

Introduction

Definition of statistics – Importance – Application – Limitations – Statistical survey – Planning and design of survey – Collection of Data – Sources – Primary and secondary data – Techniques – Census method and sampling method – Methods of sampling – Classification and tabulation of data – Diagrammatic and graphic presentation of data.

Unit II:

Measures of Central Tendency

Mean – Median – Mode – Geometric Mean – Harmonic Mean.

Unit III:

Measures of Dispersion

Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation – Skewness – methods of studying skewness – Karl Pearson's Co-efficient of Skewness – Bowley's Co-efficient of Skewness

Unit IV:

Correlation

Meaning – Types – Scatter diagram – Karl Pearson's Co-efficient of Correlation – Rank Correlation – Concurrent deviation method – Regression Analysis – Uses – Regression line – Regression equations – least square method – deviations taken from actual mean and assumed mean method.

Unit V:

Index numbers

Meaning – Types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer Price Index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, Seasonal, Cyclical and Irregular variations – Measurement of trend – Graphic method – Semi average method – Moving average method – Method of least square.



Text Books

1. Dr.M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai&Bhagavathi, Statistics Theory and Practice, S.S. Chand & Co

Reference Books

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi
2. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.



BANKING

Objectives

- To create an idea of modern banking
- To familiarise the students with the banking activities

Unit I:

Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

Unit II:

Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III:

Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others - Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation

Unit IV:

Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V:

Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.



HUMAN RESOURCE MANAGEMENT

Objectives

- To study about the importance of human resource.
- To study the techniques of performance appraisal of employees.
- To know the methods to redress the grievances of employees.

Unit I: Introduction

Concept – objectives – characteristics – functions – principles

Unit II: Man power planning

Definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

Unit III: Employee's training

Needs – importance – principles – training methods – promotion types – demotion – labour turnover – performance appraisal methods.

Unit IV: Industrial relations

Significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

Unit V: Workers participation in management

Collective bargaining and industrial relations – employee's grievances

Text Books:

1. J. Jaya Sankar, Human Resource Management, Margham Publications, Chennai.
2. G.D. Maheshwari, Human Resource Management, Sultan Chand Publications.
3. T.S. Reddy & A. Murthy, Human Resource Management, Margham Publications.

Reference Books:

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, DhanpatRai& Co., Delhi.
3. BiswajeetPattanayak, Human Resource Management, PHI Learning.
4. Khurana Ashok, Human Resource Management, V.K. Publications.
5. SankalpGaurav, Human Resource Management, SahityaBhawan Publications.



COMPANY ORGANISATION

Objectives:

- To provide a fundamental exposure to students on the basic concepts of a company.
- To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies

Promotion – Incorporation – Capital Subscription - Commencement

Unit II: Company Management

Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties – Rights & Liabilities

Unit III: Essentials of valid meeting

Notice – Quorum – Agenda – Chairman – Power & Duties – Motion – Sense of the meeting (Voting & Poll) – Proxy – Resolution – Adjournment of Meeting - Minutes

Unit IV: Kinds of Meeting

Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting – Class Meeting

Unit V: Meeting of Directors

Meeting of Debenture holders – Meeting of Creditors

*As per the Companies Act 2013

Text Books:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books:

1. PrashantaK.Ghosh, Company Secretarial Practice, Sultan Chand & Sons, New Delhi.
2. V.K.Acharya&P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.



BUSINESS COMMUNICATION

Objectives:

1. To equip the students effectively to acquire skills in reading, writing, comprehensive and communication.
2. To make them use electronic media for business communication.

Unit I: Introduction

Nature and Importance of communication – Types of communication (Verbal & Non Verbal) – Forms of communication – Barriers to communication

Unit II: Business Correspondence

Letter Writing – Principles of Letter Writing – Quotations – Orders – Tenders – Sales Letters – Claims and Adjustment Letters – Credit and Collection Letters.

Unit III: Job Related Communication

Letter of application – Drafting the Application – Elements of Structure of Application – Resume Preparation

Unit IV: Attending the Interviews

Types of Interviews – Preparation for Attending the Interview – Before and During the Interview – Interview Process – Tips for Successful Interview

Unit V: Technology and Business Communication

Role and Effectiveness of Technology in Business Communication – Email, Text Messaging, Instant Messaging – Modern Techniques like Video Conferencing, Social Networking – Strategic Importance of E-Communication

Text Books:

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective Business Communication, Prentice Hall.

Reference Books:

1. R.C. Sharma & Krishnamohan, Business Correspondence and Report Writing, Third edition, Tata McGraw Hill.
2. Penrosemesberry, Advanced Business Communication, Myres Thomson South Western.
3. Marry Ellan, Guffey, Thomson, Business Communication, South Western.
4. P.N. GhoseRajendra Paul, J.S.Korlahalli, Business Correspondence and Office Management, Sultan Chand and Sons.
5. R.S.N. Pillai, Bagavathi, Office Management, S.Chand & Co.



ECONOMICS FOR COMPETITIVE EXAMINATIONS - I

Objective:

- To provide an ample opportunity to compete the competitors in the forthcoming competitive examinations in the realm of economics.

Unit I:

Structure of the Indian Economy:

Economic Growth Vs Development -Characteristics of Indian Economy - National Income – Methods – Difficulties – Trends before and after independence.

Unit II:

Economic Planning:

Objectives of Planning –Types of Planning – Five year plans in India - NITI Aayog

Unit III:

Policies and Performance in Agriculture:

Agrarian structure- Green revolution and technology; capital formation; trade; pricing and procurement – New agricultural policy 2020.

Unit IV:

Policies and Performance in Industry:

Growth: MSME – PSU - Competition policy: Industrial Policy (1991) – SEZ - EPZ - SIPCOT- MNCs - Make in India - Startups.

Unit V:

Policies and Performance in Service:

Types of service sector - Role of service sector in Indian economy - Growth of service sector after 1947 – Recent policy (1991): FDI – Disinvestment - IT policy.

References:

1. Dutt, G. and A. Mahajan, Indian Economy, S. Chand Publishing, New Delhi, 2016.
2. Government of India (various issues), Economic Survey of India, Economic Division, Ministry of Finance, Government of India, New Delhi.
3. Government of India (various issues), Statistics and Abstract, Ministry of Statistics and Programme Implementation, Government of India, New Delhi.
4. K.R.Gupta and J.R. Gupta, Indian Economy, Atlantic Publishers, New Delhi, 2008.
5. V.K.Puri and S.K. Misra, Indian Economy: Its Development Experience, Himalaya Publishing House, New Delhi, 2015.
6. S.Sankaran, Indian Economy, Marghan Publications, Chennai, 2002.
7. Economics Survey (Various issues), Ministry of Finance, GoI



தமிழ்மொழியை அறியாத மாணவர்க்குரிய பாடத்திட்டம்.

மூன்றாம் பருவம் அறிமுகத்தமிழ் - தாள் 1

தமிழ் மொழியைப் பயிலாத மாணவர்களுக்குப் பொது விருப்பப்பாடத் தேர்வு முறைப்படி (Choice Based Credit System) துறைசாரா விருப்பப்பாடத் திட்டத்தின் அடிப்படையில் தமிழ் மொழியினைக் கற்கும் வகையில் எளிமையுடன் அமைக்கப்பட்டுள்ளது. பிறமொழியினைத் தாய்மொழியாகக் கொண்டு கல்வி கற்கும் மாணவருக்குத் தமிழ் மொழியினை அறிமுகப்படுத்தும் வகையில் தமிழ் எழுத்துக்கள் அறிமுகப்படுத்தப்பட்டுள்ளன. மாணவர்களின் எழுதும் திறனும், பேசும் திறனும் சிறப்பாக அமைய கையெழுத்துப் பயிற்சியும், வாய்மொழிப் பயிற்சியும் இன்றியமையாதனவாகக் கருதப்படுவதால், அப்பயிற்சி பெறும் வகையில் பாடங்கள் வகுக்கப்பட்டுள்ளன. மேலும் மாணவரின் அறிவு மேம்படும் வகையிலும் தமிழ்மொழியைக் கற்கத் தூண்டும் வகையிலும் மொழித்திறன் பயிற்சியும் அமைந்துள்ளது.

இப்பாடத்திட்டக் குறிப்பேடு வெளிவருவதற்கு வழிகாட்டிய மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகத் துணைவேந்தர் முனைவர் கி.பாஸ்கர் அவர்களுக்கும் பதிவாளர் முனைவர் அ.ஜாண் டி பிரிட்டோ அவர்களுக்கும் எங்கள் உளமார்ந்த நன்றியைத் தெரிவித்துக் கொள்கின்றோம்.

பொருளடக்கம்

கடவுள் வாழ்த்து

அலகு- 1 எழுத்துக்கள் அறிமுகம்

அலகு- 2 சொல்

அலகு - 3

அ) வாய்மொழிப் பயிற்சி

ஆ) மாணவர் ஆசிரியர் உரையாடல்

இ) ஒரு பொருள் குறித்து பேசுதல்



ஈ) ஆசிரியர் கூறியதை அப்படியே கூறல்

அலகு - 4 எண்கள், நாட்கள், மாதங்கள்

அலகு - 5 வாக்கியம்

பயிற்சிகள்:

1. கையெழுத்துப் பயிற்சி
2. வாய்மொழிப் பயிற்சி
3. சரியான வாக்கியமாக மாற்றுதல்
4. பட்டியலிட்டு இனமில்லாதவற்றை அடிகோடிட்டுக் காட்டுதல்
5. விடுபட்ட எழுத்துக்களை இணைத்தல்
6. விடையளித்தல்
7. தன் விவரக்குறிப்பு எழுதுதல்

இந்த பாடத்திட்டத்திற்றனாக பாடங்கள் மற்றும் மாதிரி வினாக்கள் அடங்கிய

கையேடு பல்கலைக்கழக இணையதளத்திலிருந்து பதிவிறக்கம் செய்து கொள்ளலாம்.

