

SYLLABUS

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI-12

UG - COURSES – AFFILIATED COLLEGESCourse Structure for **B.COM**

(Choice Based Credit System)

(with effect from the academic year 2017- 2018 onwards)

Semester-V				
Part	Subject Status	Subject Title	Subject Code	Credit
III	Core	Corporate Accounting I	SMCO51	4
	Core	Cost Accounting	SMCO52	4
	Core	Business Law	SMCO53	4
	Core	Research Methodology	SMCO54	4
	Major Elective	Application of Tally in Accounting	SECO5B	4
IV	Skill Based	Personality Development	SCSB5A	2
III		Mini Project	SPCO51	3



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 : $CGPA < 5.0$



CORPORATE ACCOUNTING I

Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares.

Unit I:

Issue of shares

Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures (Excluding reduction of debentures).

Unit II:

Final Accounts of Companies

As per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III:

Amalgamation, Absorption and External Reconstruction –

Methods of Purchase consideration. (Simple Problems only)

Unit IV:

Profit Prior to Incorporation- Under Writing of shares or debentures.

Unit V:

Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares.

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.



COST ACCOUNTING

Objectives

- To acquire the basic knowledge of cost in business concerns.
- To understand the techniques of cost control.

Unit I:

Introduction

Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II:

Process Costing

Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Practical problems.

Unit III:

Marginal Costing

Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart.

Unit IV:

Budgetary Control

Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets- Flexible Budgets – Production and Sales Budgets – Cash Budget.

Unit V:

Standard Costing

Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Text Books

1. R.S.N.Pillai & V.Bagavathi, Cost Accounting, S.Chand & Company LTD, Ramnagar, New Delhi.
2. S.P.Jain & Narang, Cost Accounting, Kalyani Publishers, Ludhiana.

Reference Books

1. S.P.Iyenger, Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. Murthy, S. Guruswamy, Vijay Nilcole Cost Accounting, Imprints Private Limited, Chennai.



3. T.S. Reddy and Hariprasad Reddy, Cost Accounting, Margham Publications.
4. K, Alex, Cost Accounting, Dorling Kindersley (India) Pvt. Ltd, Noida.



BUSINESS LAW

Objectives

- To understand the definition of business law
- To study the scope and boundaries of business law.

Unit I:

Indian Contract Act, 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts.

Unit II:

Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts.

Unit III:

Special contracts – indemnity – guarantee.

Unit IV:

Bailment – Pledge – contract of agency.

Unit V:

Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller.

Text Books

1. N.D . Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram , Business Law / Commercial and Industrial Law, Sree Meenakshi Publication, Karaikudi.

Reference Books

1. N.D . Kapoor, Business Law , Sultan Chand & Sons.
2. P.C. Tulsian , Business Law , Tata Mc Graw Hill Companies.
3. R.S.N. Pillai , Bagavathy, Business Law, S.Chand & Co., New Delhi.
4. M.C.Kuchhal, Business Law , Vikas Publishing House, Pvt. Ltd.
5. Dr.H.K. Saharay & N.K.Saha, Elements of Business Law, New Central Book Agency.



RESEARCH METHODOLOGY

Objectives

- To understand the basic concepts of research and its methodologies.
- To organize and conduct research in a more appropriate manner.

Unit I:

Introduction to Research – Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research.

Unit II:

Research Design – Meaning of Research design – need for research design – features of a good design – different research designs.

Unit III:

Design of sample surveys – sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

Data Collection and preparation – Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text Book

1. C.R. Kothari, Gau Rav Garg, “Research Methodology methods and techniques”, New International Publishers.

Reference Books

1. P. Ravilochanan, “Research Methodology”, Margham Publications.
2. P. Saravanavel, “ Research Methodology”, Kidap Publications.



APPLICATION OF TALLY IN ACCOUNTING

Objectives

- To impart practical knowledge regarding the concepts of Financial Accounting.
- To get placement for students in different offices as well as Companies.

Unit I:

Fundamentals of Tally.ERP 9

Introduction –salient features of Tally. ERP 9, Getting functional with Tally ERP 9, start up, Quitting Tally. ERP 9 – Create a Company, select a Company, Alter a Company, Shut a Company –Company Features –Configurations.

Unit II:

Create Accounting Masters in Tally. ERP 9

Groups- Pre-defined Groups of Accounts, Creating Single Group, Creating Multiple Groups, Displaying Groups, Altering Group-Ledgers-Creating single ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger.

Unit III:

Creating Inventory of masters in Tally. ERP 9

Stock Groups-Creating Single, Multiple Stock Group, Displaying and Altering Stock Groups. Stock Categories –Creating Single, Multiple Stock Categories, Displaying and Altering Stock Category- Units of Measure,Godowns- Creating Single Multiple Godowns, Displaying and Altering Godowns- Stock Items- Creating Single, Multiple Stock Items, Displaying and Altering Stock Items.

Unit IV:

Voucher Entry in Tally. ERP 9-

Voucher Types- Predefined vouchers in Tally. ERP 9, Creating Voucher Type, Displaying voucher Type, Altering Voucher Types –Financial Statements –Balance Sheet, Profit&loss A/c, Trial balance.

Unit V:

Accounting Books &Reports ERP 9-

Cash book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics, Bank Reconciliation Statement.

Text&Reference Books

1. Using Tally ERP 9, Ramesh.Bangia,Khanna Book Publishing Ltd.2010
2. Mastying Tally ERP 9, Asok K.Nadhani,BPB Publication.
3. Tally ERP 9 Training Guide,Kitabmahal.



Tally Practicals

1. Preparation of Trial balance
2. Balance Sheet
3. Final A/c with Simple Adjustment
4. Subsidiary Books
5. Petty Cash Book
6. Creation of Stock Item, Stock Groups and Stock Categories
7. Sales Invoice
8. Bank Reconciliation Statement Preparation



PERSONALITY DEVELOPMENT

Course objective :

- To develop the skills of the professional undergraduate students for proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.
- The students should improve their personality, communication skills and enhance their self-confidence.
- To develop the presentation skills of the undergraduate students.
- The students should be able to act with confidence, should be clear about their own personality, character and future goals.

UNIT-I:

PERSONALITY

Definition – Determinants - Personality Traits – Theories Of Personality – Importance Of Personality Development - SELF AWARENESS – Meaning – Benefits Of Self – Awareness – Developing Self- Awareness. SWOT – Meaning – Importance – Application – Components. GOAL SETTING: Meaning – Importance – Effective Goal Setting – Principles Of Goal Setting – Goal Setting At The Right Level .

UNIT-II:

SELF MONITORING

Meaning-High Self – Monitor Vs. Low-Self Monitor-Advantages & Disadvantages of Self- Monitor- Self Monitoring And Job Performance. PERCEPTION – Definition – Factors Influencing Perception – Perception Process – Errors In Perception – Avoiding Perceptual Errors. ATTITUDE- Meaning – Formation Of Attitude – Types Of Attitude – Measurement Of Attitude – Barriers To Attitude Change- Methods To Attitude Change. ASSERTIVENESS - Meaning – Assertiveness In Communication - Assertiveness Techniques – Benefits Of Being Assertive – Improving Assertiveness.

UNIT-III

TEAM BUILDING

Meaning – Types Of Teams – Importance of Team Building - Creating Effective Team. LEADERSHIP – Definition – Leadership Style – Theories Of Leadership – Qualities Of An Effect Leader. NEGOTIATION SKILLS – Meaning – Principles Of Negotiation - Types Of Negotiation – The Negotiation Process – Common Mistakes In Negotiation Process.CONFLICT MANAGEMENT – Definition – Types Of Conflict – Levels Of Conflict – Conflict Resolution – Conflict Management.

UNIT-IV

COMMUNICATION



Definition – Importance Of Communication – Process Of Communication – Communication Symbols – Communication Network – Barriers In Communication - Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS –Meaning – EGO states – Types Of Transactions – Johari Window – Life Positions. EMOTIONAL INTELLIGENCE – Meaning – Components Of Emotional Intelligence – Significance Of Managing Emotional Intelligence – How Develop Emotional Quotient. STRESS MANAGEMENT – Meaning – Sources Of Stress – Symptoms Of Stress – Consequences Of Stress – Managing Stress. Page 26 of 37

UNIT – V:

SOCIAL GRACES

Meaning – Social Grace At Work – Acquiring Social Graces. TABLE MANNERS – Meaning – Table Etiquettes In Multicultural Environment – Do's And Don'ts Of Table Etiquettes. DRESS CODE – Meaning – Dress code for selected Occasions – Dress Code for an Interview – GROUP DISCUSSION: Meaning - Personality Traits Required For Group Discussion – Process Of Group Discussion – Group Discussion Topics. INTERVIEW – Definition – Types Of Skills – Employer Expectations – Planning For The Interview – Interview Questions – Critical Interview Questions.

REFERENCE BOOKS:

1. Personality Development – Dr. S. Narayanarajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijeshNayaham and Herald M.Dass
2. Organisational Behaviour – Stephan P. Robbins
3. Organisational Behaviour – Jit S. Chandran
4. From campus to Corporate – Dr.K.K. Ramachandran and Dr. K.K. Karthick



PART III – MINI PROJECT

Objectives

- To enable the students to apply their conceptual knowledge in a practical situation
- To learn the act of conducting a study and presenting its findings in the form of a rational report.

Guidelines for Mini project

- Group project with the maximum number of 5 students in a group.
- The topic should be subject related.
- Each group must have a guide / project supervisor.
- The project should have minimum 30 pages.
- Mini project can be in the form of case study/ field survey.
- Students must investigate a problem, examine the alternative solutions and propose the most effective solutions.
- The report should consist of introduction, identifying the key problems, background stating the important relevant facts and important issues, proposed solution and recommendations.
- Evaluation will be based on the project report, presentation and viva voce.

