SYLLABUS

MANONMANIAM SUNDARANAR UNIVERISTY, TIRUNELVELI-12

UG - COURSES – Choice Based Credit System
Course Structure for

B.Com – Affiliated Colleges
(For those who joined 2020-2021 onwards)

Semester-IV				
Part	**Subject Status**	**Subject Title**	**Subject Code**	**Credit**
3	Core	Advanced Financial Accounting – II	AMCO41	4
3	Core	Business Mathematics	AMCO42	4
3	Core	Capital Market	AMCO43	4
3	Core	Import & Export Procedures	AMCO44	4
3	Allied- IV	Computer Applications in Business	AACO41	3
4	Non Major Elective II	Economics For Competitive Examination – II	ANEC41	2
3	Skill Based II – Core	Entrepreneurship Development	ASCO41	4
3	Skill Based II – Core	Arimuga Tamil - II	ANTL41	2
4	Common	Computer for Digital Era	ACDE41	2
5	Part - V	Extension Activity (NCC, NSS, YRS, YWF)	A5EA41	1

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 **I 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**
a) First Class with Distinction   : CGPA $\geq$ 7.5*****
b) First Class   : CGPA $\geq$ 6.0
c) Second Class   : CGPA $\geq$ 5.0 and $<$ 6.0
d) Third Class   :   CGPA $<$ 5.0

ADVANCED FINANCIAL ACCOUNTING - II

Objectives:
1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

UNIT I: Partnership Accounts

Past adjustments and guarantee

UNIT II: Admission of a Partner

Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital.

UNIT III: Retirement or Death of a Partner

Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

UNIT IV: Dissolution of partnership

Accounting procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule

UNIT V: Amalgamation of firms

Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution

Text Books:
1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyanai Publishers, New Delhi.
2. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.

Reference Books:
1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
2. M.Shukla and T.S.Grewal, Advanced Accountancy, Volume I, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Volume I, Himalaya Publishing House, Mumbai.
4. S.P.Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

BUSINESS MATHEMATICS

Objectives
1. To provide the basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Unit I:
Number systems and equations
Numbers – natural – whole – rational – irrational – real. Equations – linear – quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations – nature of the roots – forming quadratic equation.

Unit II:
Indices
Definition – Positive indices – Laws of indices – Negative indices – Zero and utility indices – Fractional indices. Logarithms – Definition – Properties of logarithms – Laws of logarithms – Common logarithm.

Unit III:
Analytical geometry
Distance between two points in a plane – slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break even analysis.

Unit IV:
Matrices
Meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices – transpose of matrix – Determinant – minors and co-factors – inverse of a matrix – solving simultaneous linear equations using matrix method.

Unit V:
Commercial arithmetic
Simple interest – Compound interest – Depreciation – Discount – true discount – Discounting a bill of exchange – Banker's discount – Banker's gain.

TextBooks
1. D.S. Sancheti& V.K. Kapoor, Business Mathematics, Sultan Chand and Sons, New Delhi.
2. M. Manoharan& C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books:
1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti& B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

CAPITAL MARKET

Objectives:
- To understand the meaning and importance of Financial and Capital markets.
- To create an interest among students towards stock market investment.

Unit I:
Capital market in India

Financial market – structure, capital market – meaning, classification – primary and secondary – Indian securities market – government securities market

Unit II:
Primary market

Methods of flotation of capital, public issue – IPO – FPO – Procedure of public issue – Book building process – Role of intermediaries – Private placement.

Unit III:
Secondary market

Functions of stock exchange – Dematerialisation of securities – Depositories – Major stock exchanges in India – BSE – NSE – Listing – Online trading – Clearance and settlement – Rolling settlement – Investment vs. Speculation

Unit IV:
Derivatives

Meaning – types of derivatives – Commodity vs. Financial Derivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges.

Unit V:
Regulatory Framework of Stock exchanges

Securities contract (Regulation) Act (basics only) – Role and functions of SEBI – Regulatory functions – development functions – Investor protection fund – purpose – operation.

Text Books:
1. Kevin.S, Security Analysis and Portfolio Management, PHI, New Delhi.
2. Nair KGC, Dileep A S, Priya S, Systematic Approach to Capital Market, Chand Publications, Thiruvananthapuram.

Reference Books:
1. Preethi Singh, Dynamics of Indian Financial System and Markets, Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Sojikumar. K and Alex Mathew, Indian Financial System and Markets, Tata McGraw Hill Publishing Co., Ltd., New Delhi.
3. Bharathi. V Pathak, Indian Financial System, Pearson Education, Noida

IMPORT & EXPORT PROCEDURES

Objectives
- To identify the procedures regarding import and export business.
- To motivate the students to involve in business activities.

Unit I:
Internal and International trade

Difference between Internal and International Trade – Features of International Trade – Advantages and disadvantages of giving protection

Unit II:
Balance of Trade

Meaning – Balance of Trade vs. Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

Unit III:
Export procedure

Preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment

Unit IV:
Import procedure

Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

Unit V:
Export promotion

Objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

Text Books
1. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, New Delhi.

Reference Books
1. D.K. Jhurara, Export Management, Galgotia Publishing Company, New Delhi.

COMPUTER APPLICATIONS IN BUSINESS

Objective
1. To know the applications of E-commerce
2. To know online Trading
3. To understand E-Payment methods

Unit I:
Introduction to Computers
Meaning of Computers – Characteristics of computer – Components of computer – Hardware and Software

Unit II:
Overview of E-Commerce and E-Business
E-Commerce vs. E-Business, benefits of E-Commerce – Limitations – Business Models – Online Trading – E-Commerce vs. Traditional Commerce

Unit III:
Consumer oriented E-Commerce Applications
Mercantile Process Model – Consumers Perspective – Merchant's Perspective – Electronic Payment Systems: Advantages and Risk, Types of Payment System (Credit cards, E-Cash, Smart Cards, Debit card)

Unit IV:
Electronic Data Interchange
Non-EDI system, Partial EDI system – Fully Integrated EDI system – Pre-requisites of EDI – EDI vs. E-mail

Unit V:
Marketing techniques
Meaning – Applications of 5 P's (Product, Price, Place, Promotion, Personalization) – E-Advertising Techniques: Banners, Sponsorships, Portals and Online coupons

Text Books:
1. T.S.Reddy&A.Murthy, E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M.Alagammai, E-Commerce, Margham Publications, Chennai
3. V.Rajaraman, Fundamentals of Computers, PHI Pvt. Ltd. New Delhi.

Reference Books:
1. E-Commerce: A Managerial Perspective Micheal change, etc A 1
2. Electronic Commerce – Security: Greenstein &Feinman Risk Management & Control
3. Ravi Kala Kota &A.B.Whinston: Frontiers of Electronic Commerce

4. Dr.U.S.Pandey&Er.SaurabhShukla, E-Commerce & Mobile Commerce Technologies.
5. Dr.P.Velmani&Dr.V.LakshmiPraba, Computer Basics To Advancements-Easy. Learning Text Books, Chess Educational Publishers.

ENTREPRENEURSHIP DEVELOPMENT

Objectives:
- To develop and strengthen the entrepreneurial quality among the students.
- To know the sources of help and support available for starting a small-scale industry.

Unit I:
Entrepreneurship Essentials

Evolution – Characteristics – Type – Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur vs. Entrepreneurship – Entrepreneur vs. Intrapreneur – Growth of Entrepreneurship in India.

Unit II:
Entrepreneurship Dimensions

Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other support organisational services – Women Entrepreneurship and Rural Entrepreneurship

Unit III:
Project Appraisal

Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal – Financial – Market – Technological Appraisal – Managerial Competence

Unit IV:
Launching of New Business

Step by Step Approach for searching New Business – Pre-Launch – Launch – Post-Launch – Entrepreneur to Enterprise – Stage of Start Up and Scale Up – List of Organisations to be contacted.

Unit V:
Management of Small Business

Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units – Effective Management of Small Business

Text Books:
1. Khanka. S.S., Entrepreneurial Development, S.Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books:
1. Robert D. Hisrish, Micheal P. Peters, Tata McGraw – Hill Publishing Company, New Delhi, 2002.
2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New Delhi.

Nesamony Memorial Christian College, Marthandam

ECONOMICS FOR COMPETITIVE EXAMINATIONS - II

Objectives:
- Equip the students with the knowledge of Economics to compete in the competitive examinations.

Unit I:
Globalisation and New Economic Policy:
LPG – Features – Components –Advantages and Disadvantages of Globalisation – New Economic Policy 1991- Objectives.

Unit II:
Population Census:
History of Indian Census - MPI, HDI, PQLI, GEM, GDI, TAI, Green index (concept only). Poverty: Definitions – Causes – Types - Measurement - Poverty Eradication programmes: RLM-ULM.

Unit III:
Inflation and Monetary policy:
Meaning of Inflation – Types of Inflation – WPI – CPI – Monetary Policy: Meaning and Instruments.

Unit IV:
Fiscal Policy:
Meaning of Budget – Objectives – Procedure – Concept of Fiscal Deficit – Fiscal Policy: Meaning and Instruments - VAT - FRBM – GST (meaning only).

Unit V:
Foreign Trade and Organisation:
Concept of Balance of Payment – Exchange Rate – FERA – FEMA. International Organisations (Meaning and Objectives only): IMF – UNCATD – ADB – OPEC – EEU - SAARC.

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, Margham Publications, Chennai, 2002.
7. Economics Survey (Various issues), Ministry of Finance, GoI.

தமிழ்மொழியை அறியாத மாணவர்க்குரிய பாடத்திட்டம்
நான்காம் பருவம்
அறிமுகத்தமிழ் - தாள் 2

இவ்விரு தாள்களும் தமிழ் மொழியைப் பயிலாத மாணவர்களுக்குப் பொதுவிருப்பப்பாடத் தேர்வு முறைப்படி (Choice Based Credit System) துறைசாரா விருப்பப்பாடத் திட்டத்தின் அடிப்படையில் தமிழ் மொழியினைக் கற்கும்வகையில் 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.

பொருளடக்கம்

அலகு- 1 – செய்யுள் பகுதி
அலகு- 2 – கதை வாசித்து கதை சொல்லல், விடைகூறல், எழுதுதல்
அலகு- 3 – பொதுக்கட்டுரை
அலகு- 4 – சொற்பொருள் அறிதல்
அலகு- 5 – மொழித்திறன் பயிற்சி

இந்த பாடத்திட்டத்திற்னாக பாடங்கள் மற்றும் மாதிரி வினாக்கள் அடங்கிய கையேடு பல்கலைக்கழக இணையதளத்திலிருந்து பதிவிறக்கம் செய்து கொள்ளலாம்.

COMPUTERS FOR DIGITAL ERA

(For the IV Semester UG/ Integrated PG Students of Departments and Affiliated Colleges of Manonmaniam Sundaranar University with effect from the Academic Year 2017-18.)

Objectives:

1. To create the awareness about the digital India among the student community.

2. To make the student to understand the role of computer in the day to day living.

3. To create the awareness about the e-learning and security issues.

Unit I
FUNDAMENTALS OF COMPUTERS

The role of computers in the modern society – Types of Computers and their specifications – Server – Desk Top Computers - Lap Top – Tablet – Smart Phones - Block diagram of Digital Computer –Working Principle of Computer, I/O Devices – Central Processing Unit – Types of Memory - Display – Port – UPS – Setting up and Maintenance of Computer.

Unit II
TYPES OF SOFTWARE AND OFFICE AUTOMATION

Types of Software with examples – System Software – Application Software – Utility Software - Operating System – Basics on Windows – Introduction to Android –Application Software - Free Open source software – Database and its applications – Office Automation Software – applications of Microsoft Word – Microsoft Power Point – Microsoft Excel.

Unit III
INTERNET AND MOBILE APPLICATIONS

Introduction to computer networks – LAN – WAN – MAN – Wired and wireless network – Wi Fi Networks - Network Devices – Modem – Switch – Router – Broad Band – Leased Lines- Internet – WWW – URL- Browser – e-mail – SMS – MMS - Client Server Computing - Cloud – Public and Private cloud – Mobile Applications.

Unit IV
E – GOVERNANCE IN INDIA

E-Governance initiative by the Government – Digital India Platform – Agencies enabling Digital India - Electronic Payment and Receipt – Digital

Locker – e-district service – electronic signature service – Digital AIIMS – India BPO Scheme – Integrated Nutrient Managment – GIS – Mobile Seva App Store- GARV-Grameen Vidyutikaran

Unit V
E – LEARNING AND MOOC

E – Learning – Digital Library – E- Journals – Introduction to MOOC – Edex – Course era etc - SWAYAM – NPTEL – Cyber Security – Virus – Malware – Network Security - Hacking – Big Data – Data Analytics – Social Networks – Social Media Analytics- Introduction to IT Act.

> **10 Hours Practical Sessions are to be allotted for Computer & Mobile Applications**

Suggested List of Exercises:
1. Setting up of computers – Connecting I/O device, UPS, CPU, Printers, Mouse, Key Boards, Pen Drives, etc. (Mandatory)
2. Minor fault findings.
3. Preparing a word Document and saving, copying files, deleting files, renaming files, etc. (Mandatory)
4. Preparing slides – Animation – Slide Transition – Back Ground Changing – Word Art , etc. (Mandatory)
5. Preparing Mark Sheet with Excel - Calculating First Class, second class, etc. (Mandatory)
6. Browsing – Searching for documents – e-mail id creation - Useful mobile apps – downloading. (Mandatory)
7. Data/Wi-Fi Connectivity and Exchanging of Data.
8. Electronic Payment – Online Application Processing
9. Browsing for NPTEL/ SWAYAM Courses
10. Browsing the useful e-learning sites

Learning Outcomes:
At the end of the course the students will be able to:

1. apply the computing technology in their day to day life

2. create awareness regarding digital India initiatives to their surroundings

3. identify the areas where he can extend the digital computing for their benefits.

Text Book:

    1. E- Materials of Manonmaniam Sundaranar University on "Computer for Digital Era", http://msuniv.ac.in

References:

1. Andrew S. Tanenbaum, Computer Networks, 4th Edition, Eastern Economy Edition, PHI Private Ltd, New Delhi, 2003.
2. Gautam Shroff, Enterprise Cloud Computing, Technology, Architecture, Applications, Cambridge University Press, First Edition, 2010.
3. Reza B'Far, Mobile Computing Principles, Cambridge University Press, First Edition, 2005.
4. Charles P Pfleeger, Shari Lawrence Pfleeger, Security in Computing, I Edition, Pearson Education, 2003.
5. https://swayam.gov.in
6. http://www.digitalindia.gov.in/content/social-media-analytics

Scheme of Examination	
Internal – 25 Marks	External – 75 Marks
Internal Break Up - 15 for Continuous Assessment Test (CAT) + 5 for Assignment + 5 for Seminar. 3 CATs (Two tests on Theory and one on Practical)are to be conducted	

Nesamony Memorial Christian College, Marthandam