

SYLLABUS

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI-12

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B.Com

(Choice Based Credit System)

(with effect from the academic year 2021-2022 onwards)

Semester-IV				
Part	Subject Status	Subject Title	Subject Code	Credit
III	Core	CORPORATE ACCOUNTING	CMCO41	4
III	Core	BUSINESS STATISTICS	CMCO42	4
III	Core	FINANCIAL MARKET & SERVICES	CMCO43	4
III	Core	LOGISTIC MANAGEMENT	CMCO44	4
III	Allied IV	APPLICATION OF TALLY IN ACCOUNTING	CACO41	3
IV	Non Major Elective	ECONOMICS FOR COMPETITIVE EXAMINATIONS - II / ARIMUGATAMIL	CNEC41/ CNTL41	2
III	Skill Based II - Core	ENTREPRENEURSHIP DEVELOPMENT	CSCO41	4
V	Extension Activity	NCC/NSS/YRC/YWF	C5EA41	1
IV	Common	COMPUTER FOR DIGITAL ERA	CCDE41	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 ≥ 6.0
- Second Class : CGPA ≥ 5.0 and < 6.0
- Third Class : CGPA < 5.0



CORPORATE ACCOUNTING

Objectives:

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

UNIT V

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstruction of joint stock companies as per Accounting Standard 14

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari



BUSINESS STATISTICS

Objectives

1. To provide the basic knowledge of statistical techniques as are applicable to business.
2. 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 . 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 III:

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 IV:

Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price indexnumbers - Analysis of time series – Meaning – Importance – Components of time series – Seculartrend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semiaverage method – Moving average method – Method of least square.

Unit V:

Probability: Meaning, Importance, Concept of probability, Calculation of Probability, Theorems of probability, Conditional probability, Baye's Theorem . Miscellaneous illustrations.

Text / Reference Books

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
3. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
4. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.



FINANCIAL MARKETS & SERVICES

Objectives:

1. To understand the nature of financial markets in India.
2. To gain an insight on the nature of financial markets and to know the procedure for making transactions in the financial markets.
3. To understand the dynamics of Financial Security of people.
4. To learn the meaning and importance of developments in the financial markets.

Unit I: Concept and Meaning of Money Market

Money Market - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market

Unit II: An Introduction to Financial Intermediaries

Non Banking Financial Intermediaries – Investment Companies – Hire Purchase Finance – Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds

Unit III: New Issues Market and Secondary Markets

New Issue Market – Meaning and Advantages – General Guidelines for New Issue – Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges – Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market – Efficient Market Theory.

Unit IV: Financial Services –I

Factoring – Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISI - ICRA Limited and CIBIL.

Unit V: Financial Services –II

Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India - Merchant Banks and Commercial Banks – Services of Merchant Bankers – Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.

Text Books:

1. Bhole L.M 2016 Financial Institutions and Markets, , Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Nalini Prava Tripathy 2015 Financial Instruments and Services, , Prentice Hall of India, New Delhi.
3. Gurusamy S 2015 Financial Markets and Institutions, S. Vijay Nicole Imprints (P) Ltd Chennai.
4. Gordon and Natarajan, 2011 Financial Markets and Services, Himalaya Publishing House. Mumbai.



LOGISTIC MANAGEMENT

Objectives

1. To understand the role of logistic management in growth of business
2. To understand the functional areas in logistics

Unit I:

Logistics - Meaning - Importance - Logistical Competency - Logistical Mission – Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change – IT Revolution.

Unit II:

Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics.

Unit III:

Operating - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system

Unit IV:

Information functionality and inventory functionality - principles of logistics information - Information Architecture - planning - operations - Logistics Information flow - application of new information technologies - electronic data interchange standards - inventory determining order point - lot size.

Unit V:

Transportation infrastructure - transport functionality - principles - modal classification transportation formats - suppliers of transportation service - storage functionality principles - concept of strategic storage - developing warehouse resource - warehouse strategy.

Text Books

1. Satish C. Ailawadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S. K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.

Reference Books

1. Agarwal D K, Textbook of Logistics And Supply Chain Management.
2. Donald J Bowersox, David J. Closs ,Logistical Management (Integrated supply chain Process), Tata McGraw-Hill Companies.
3. Donald J. Bowersox, David J. Closs, and M. Bixby Cooper, Supply chain Logistics Management, Tata McGraw-Hill Companies.
4. Prof. Martin Christopher, Logistics & Supply Chain Management.



APPLICATION OF TALLY IN ACCOUNTING

Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts
5. The student will get an employment after learning the paper

Unit I Introduction to Tally ERP 9.0 – Creating Company:

Meaning of Computerized Accounting – Importance – Computerized Accounting Vs Manual Accounting, Introduction to Architecture of TALLY ERP 9.0 – Creation of company – Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation:

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher

Unit III Creation of Cost:

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and Deleting budgets – Reports – Reconciliation of Financial Statements.

Unit IV E-Accounting:

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation

Unit V Inventories:

Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries

Text Book:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.



LIST OF PRACTICAL

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown and Budgets
6. Final Accounts with adjustment
7. Trial Balance
8. Creation of Inventory ledger and Voucher
9. Creation of ledger and Voucher Bill of Material
10. Inventory Analysis (Stock Groupwise / Stock Itemwise / Invoicewise / Location wise)

ECONOMICS FOR COMPETITIVE EXAMINATIONS – II

Course Objectives:

This course will help the students

1. To acquire knowledge in Economics to compete in the competitive Examinations by understanding the concepts.
2. To identify the appropriate sources of data, perform basic demographic analysis using various techniques.
3. To analyse the causes and effects of inflation on the Indian economy.
4. To explain the practices of both monetary and fiscal policy and their impact on economic activity by using a combination of monetary and fiscal policy.
5. To focus on the policy issues raised by the development and functioning of international organizations.

Unit I: Globalization and New Economic Policy

Globalization – Features – Components –Advantages and Disadvantages of Globalization. New Economic Policy 1991- Objectives. (06L)

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: NRLM-NULM. (06L)

Unit III: Inflation

Meaning – Types – WPI – CPI – Causes – Remedial measures. (06L)

Unit IV: Monetary Policy and Fiscal Policy

Monetary Policy: Meaning - Objectives - Instruments.

Fiscal Policy: Meaning - Objectives - Instruments - VAT - FRBM – GST (Meaning only).



Unit V: Foreign Trade and Organisation

Concept of Balance of Payment – Exchange Rate – FERA – FEMA.

International Organizations (Meaning and Objectives only): IMF – UNCTAD – ADB – OPEC – EEU - SAARC. (06L)

References:

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

Course Outcomes

After the completion of the course, the students will be able to

CO 1. Show the links between trade, international finance, economic growth, and globalization and demonstrate the implication of globalization on society as a whole.

CO 2. Demonstrate the importance of population in economic development and to interpret the quantitative and qualitative aspects through various demographic techniques.

CO 3. Identify different types of inflation, causes of inflation, and measures to control it.

CO 4. Examine the tools of monetary and fiscal policies and their implications on the Indian Economy.

CO 5. Evaluate the objectives of various international organizations.



ECONOMICS FOR COMPETITIVE EXAMINATIONS – II															COGNITIVE LEVEL
CO	PO						PSO								
	1	2	3	4	5	6	1	2	3	4	5	6	7	8	
CO 1	3	3	2	3	2	1	3	3	2	2	2	3	3	1	K - 1
CO 2	3	3	2	3	2	1	3	3	2	2	2	3	3	1	K - 2
CO 3	3	3	2	3	2	1	3	3	2	2	2	3	3	1	K - 3
CO 4	3	3	2	3	2	1	3	3	2	2	2	3	3	1	K - 4
CO 5	3	3	2	3	2	1	3	3	2	2	2	3	3	1	K - 5

Strongly Correlated – 3, Moderately Correlated – 2, Weekly Correlated – 1

அறிமுகத்தமிழ்

அலகு- 1 : செய்யுள் பகுதி

1. கடவுள் வாழ்த்து
2. கல்வி:
3. அறம்
4. ஆத்திசூடி
5. ஓடி விளையாடு பாப்பா
6. பசுவும் கன்றும் பாடல்

குறிப்பு:- மனப்பாடப்பகுதி

1. கடவுள் வாழ்த்து
2. கல்வி
3. அறம்
4. ஆத்திசூடி

அலகு-2: கதை வாசித்து கதை சொல்லல்

1. பணிமிருந்தும் பட்டினி
2. அறிவால் வெல்லுவேன்

அலகு-3 : பொதுக்கட்டுரை

1. ஒன்றுபட்டால் உண்டு வாழ்வு
2. வாய்மையே வெல்லும்

அலகு -4 : சொற்பொருள் அறிதல்

அலகு- 5: மொழித்திறன் பயிற்சி



ENTREPRENEURIAL DEVELOPMENT

Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities?
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

Unit I: Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation – Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

Unit II: Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

Unit III: Start-Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping – Ownership Structures.

Unit IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small - Scale Enterprises.

Unit V: Development

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements-Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.



Text Books:

1. Khanka. S.S., Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai.2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand& Sons, 7th Revised Edition- 2017.



COMPUTERS FOR DIGITAL ERA

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 Management – GIS – Mobile Seva App Store- GARV- Grameen Vidutikaran



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	

