



MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.

(Choice Based Credit System)

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



Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
III	Core	ADVANCED FINANCIAL ACCOUNTING	CMC031	4
III	Core	BUSINESS MATHEMATICS	CMC032	4
III	Core	BANKING THEORY LAW & PRACTICE	CMC033	4
III	Core	COMPANY LAW	CMC034	4
III	Allied III	COMPUTER APPLICATION IN BUSINESS	CAC031	3
IV	Non Major Elective I	ECONOMICS FOR COMPETITIVE EXAMINATIONS – I / அறிமுகத்தமிழ்	CNEC31/ CNTL31	2
III	Skill Based I - Core	BUSINESS COMMUNICATION	CSC031	4
IV	Common	YOGA	CYOG31	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

Objectives

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

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:

Partnership Accounts - Past adjustments and guarantee - Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III:

Retirement - 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 – Maximum loss method – amalgamation of firms.

Text & Reference Books

1. S.P. Jain & K.L. Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy & A. Murthy, Advanced Accountancy, Margham Publications, Chennai.



6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

BUSINESS MATHEMATICS

Objectives

1. To provide 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 unity 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 a matrix –Determinant – minors and cofactors –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.

Text Books

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.

BANKING THEORY LAW AND PRACTICE

Objectives

1. To create an idea of modern banking
2. 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 alternation.

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. Lexix Nexix Vutterworth, Nagpur.
3. S.S.Gulshan and Gulshan K.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

COMPANY LAW

Objectives

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendments to Companies Act.

Unit I : Joint Stock Company

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents – Restriction on “Other Objects” - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

Unit II : Share Capital and Debentures

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures -Meaning - Types

Unit III : Managerial Personnel

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit IV : Meetings and Resolutions

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting -



Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution – Resolution requiring special notice.

Unit V : Winding up of Company

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up - National Company Law Appellate Tribunal

Suggested Readings:

1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi.
2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.
4. Avatar Singh, Company Law, Eastern Book Company
5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law
6. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications

COMPUTER APPLICATIONS IN BUSINESS

Objectives:

1. To familiarize the students with the innovations of information in computer applications in business.
2. To understand the basic computer knowledge
3. To enable the students to appreciate the practical details of computer.

Unit I Computer Applications

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

Unit II MS Word

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit III MS Power Point

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

Unit IV MS Excel An Introduction

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.



Unit V Introduction to Internet

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

Reference Books:

1. Complete reference on MS Office – Deitel & Deitel
2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

LIST OF PRACTICAL**MS Word**

1. Creation and saving Document
2. Letter typing and editing
3. Design a calendar
4. Prepare a Student Bio- Data

MS Excel

5. Mark sheet Preparation
6. Sales Details
7. Graphs and Charts

MS Power Point

8. Creating a Presentation about your personality
9. Creating a Presentation from Scratch

Internet

10. Create Mail - Id

BUSINESS COMMUNICATION**Objectives:**

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.

Unit I: Introduction: Business Communication:

Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions – Kinds - Essentials of Effective Business Letters - Layout

Unit II: Business Correspondence :

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.



Unit III: Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance – Marine insurance – Agency Correspondence

Unit IV: Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals

Unit V: Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview - guidelines to be observed during an interview- Business Report Presentations - Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

ECONOMICS FOR COMPETITIVE EXAMINATIONS – I

Course Objectives:

This course will help the students

- To know the related concepts of National Income.
- To have basic knowledge of five-year Plans.
- To be familiar with the concept of budgeting.
- To get a brief view of the agrarian structure in India.
- To understand the role of the industry and service sector in India.

Unit I: National Income

Definition – Concepts: GNP, NNP, GDP, NDP, NI, PI and DI - Methods of measuring national income - Difficulties in measuring the national income - Uses of National Income analysis.

Unit II: Economic Planning

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

Unit III: Budget

Meaning – Features – Types: Balanced and Unbalanced Budget, Revenue and Capital



Budget, Performance Budgeting – Procedure of budgeting – Highlights of recent budget.

Unit IV: Agriculture

Agrarian structure- Green revolution and technology - Capital formation - Trade-Pricing and procurement – New agricultural policy 2020.

Unit V: Industry and Service Sector

MSME – Industrial Policy 2011 – SEZ – SIPCOT - Make in India - Startups.

Service sector: Meaning – Types - Significance – Growth of service sectors in India.

References:

1. Dutt, G. and A. Mahajan, Indian Economy, S. Chand Publishing, New Delhi, 2016.
2. Economic Survey of India (Various Issues), Economic Division, Ministry of Finance, Government of India, New Delhi.
3. Gupta, K.R and J.R. Gupta, Indian Economy, Atlantic Publishers, New Delhi, 2008.
4. Puri, V.K and Misra, S.K., Indian Economy: Its Development Experience, Himalaya Publishing House, New Delhi, 2015.
5. Sankaran, S., Indian Economy, Marghan Publications, Chennai, 2002.
6. 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: Classify the various concepts of national income and outline the methods of measuring national income.

CO 2: Demonstrate NITI Aayog.

CO 3: Summarize the important issues of the recent budget.

CO 4: Examine the New Agricultural Policy 2020 and list its pros and cons.

CO 5: Analyse the initiatives such as Make in India and Startups and, estimate the growth of the service sector and its contribution to GDP in India.

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

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



அறிமுகத்தமிழ் -தாள் - 1

பொருளடக்கம்

கடவுள் வாழ்த்து

எங்கும் மனிதர் உனைத்தேடி
இரவும் பகலும் அலைகின்றனார்
எங்கும் உள்ளது உன் வடிவாம்
எனினும் குருடர் காண்பாரோ?
எங்கும் எழுவது உன் குரலாம்:
எனினும் செவிடர் கேட்பாரோ?
எங்கும் என்றும் எவ்வுயிரும்
யாவு மான இறையவனே!

-கவிமணி

அலகு- 1 எழுத்துக்கள்

அ) எழுத்துக்களின் அறிமுகம் --பிறப்பிடம்
ஆ) தமிழ் எழுத்துக்களின் எண்ணிக்கை
இ) எழுத்துக்களின் புணர்ச்சி

அலகு:2

அ) சொல்
ஆ) தொடர்
இ) வாக்கியம்

அலகு- 3

அ) வாய்மொழிப் பயிற்சி
ஆ) இனிய சொற்றொடரும், மரபுத் தொடரும்
இ) உவமைகள்
ஈ) பழமொழிகள்
உ) இனிய செய்யுள் வரிகள்
ஊ) பறவை விலங்கினங்களின் ஒலிகள், அவற்றின் இளமைப் பெயர்கள்
எ) மாணவர் ஆசிரியர் உரையாடல்
ஏ) ஒரு பொருள் குறித்துப் பேசுதல்.

அலகு- 4

எண்கள்
நாட்கள்
மாதங்கள்



அலகு- 5

- அ) கையெழுத்துப் பயிற்சி கொடுத்தல்
- ஆ) சுவரொட்டிகள், துண்டு பிரசுரங்களை வாசித்தல்
- இ) படங்களைக் காட்டிப் பெயர் சொல்ல வைத்தல் மற்றும் கருத்துப்படங்களைப் பார்த்து சூழல்களைப் பேச வைத்தல்
- ஈ) வாக்கியம் அமைத்தல்
- உ) மொழித்திறன் பயிற்சி
- ஊ) கையெழுத்துப் பயிற்சி
- எ) வாய்மொழிப் பயிற்சி
- ஏ) சரியான வாக்கியமாக மாற்றுதல்
- ஐ) இனமில்லாதவற்றை எடுத்து எழுதுதல்
- ஒ) விடுபட்ட எழுத்துக்களை இணைத்தல்
- ஓ) ஏதேனும் ஒரு தலைப்பில் ஐந்து பெயர்களை எழுத வைத்தல் (வினாவுக்குரிய விடையளித்தல்)
- ஔ) தன் விவரப்பட்டியல் தயாரித்தல்



YOGA

