



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-V				
Part	Subject Status	Subject Title	Subject Code	Credit
III	CORE - 13	Special Accounts	CMCO51	4
III	CORE - 14	Cost Accounting	CMCO52	4
III	CORE - 15	Business Law	CMCO53	4
III	CORE - 16	Research Methodology	CMCO54	4
III	Major Elective I (Any one)	1. Income Tax Law & Practice 2. Human Resource Management 3. Elements of E-Commerce	CECO51/ CECO52/ CECO53	4
III	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	CCSB51/ CCSB52	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 (GP)	point	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



SPECIAL ACCOUNTS

Objective

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

Unit I

Holding Companies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

Unit II

Accounts of Banking Companies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit III

Accounts of Insurance Companies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

Unit IV

Double Accounting System

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.



Unit V**Accounting Standards**

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting, Revised Edn.Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of AdvancedAccounting, Third Revised Edition 2014,S.Chand & Company PrivateLimited, New Delhi.

Outcomes:

1. To identify the processes of Holding companies.
2. To recognize the Banking company accounts.
3. To understand the basic principles of Company Insurance.
4. To know the final accounts of public sector undertakings.
5. To equip with different accounting standards knowledge.

COST ACCOUNTING**Objectives:**

- To keep the student conversant with the ever
- Enlarging frontiers of Cost Accounting Knowledge.

Unit I

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost– Preparation of Cost Sheet and Tender

Unit II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

Unit IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)



Unit V

Operating Costing – Transport costing – Contract costing – Reconciliation of Cost and Financial accounts

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. NewDelhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and companyltd., New Delhi.Edn. 2004.
3. T.S. Reddy and Dr. Y. Hariprasadreddy, “Costl Accounting”, Margampublications,Chennai – 600 017, 7th Revised Edition 2009.

Outcomes:

1. To explain the elements of cost.
2. To adapt appropriate method for material control.
3. To understand the different types of overheads.
4. To apply the process costing.
5. To debate about the variances of various costing.

BUSINESS LAW

Objectives:

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I Formation of Contract:

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement

Unit II Offer, Acceptance and Consideration:

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance - Consideration - Definition - Types - Essentials

Unit III Other Elements of Valid Contract:

Capacity of Parties - Definition - Persons Competent to contract - Free consent – Coercion - Undue Influence - Fraud - Misrepresentation – Mistake - Legality of object - Void agreements - Unlawful Agreements

Unit IV Performance of Contract:

Performance of Contracts - Actual Performance - Attempted Performance – Tender - Quasi Contract - Definition and Essentials - Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract



Unit V Sale of Goods Act:

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an 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, SreeMeenakshi Publication, Karaikudi.

Outcomes:

1. To differentiate the Contracts and Agreements.
2. To validate offer, acceptance and consideration.
3. To identify the frauds misrepresentations unlawful agreements.
4. To know the procedures for entering into the various types of contracts.
5. To analyse the contract of sale.

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 / Reference Books

1. C.R. Kothari, GauRavGarg, “Research Methodology methods and techniques”, New International Publishers.
2. P. Ravilochanan, “Research Methodology”, Margham Publications.
3. P. Saravanavel, “Research Methodology”, Kidap Publications.

Outcomes:

1. To know the criteria for good research.
2. To recognise the various research designs.
3. To analyse the different types of sampling designs.
4. To know about the various elements of data collection.
5. To differentiate the questionnaire and schedule.
6. To identify the mechanics of research report writing.

INCOME TAX LAW & PRACTICE**Objectives:**

- To understand the basic concepts of income tax
- To enable the students to know the provisions of the income tax law.

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

Unit III

House property – basis of charge – determination of GAV and NAV – income from let –out property – deductions – computation of House property income

Unit IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.



Text Books:

1. Dr.VinodK. Singhanian, Taxmen's Direct Taxed Law & Practice, Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr.Hariprasad, Income tax law and practice, Margam publications, Chennai.

Outcomes:

1. To know the residential status and tax exemptions.
2. To compute the taxable salary.
3. To calculate house property income.
4. To identify the income from other sources
5. To understand the provisions for filing the return of income

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 to Human Resource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager – HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

Unit II Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

Unit III Training and Development

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing – Management Development – Career Development.

Unit IV Performance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and



Limitations – Methods.

Unit V Compensation and Maintenance

Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation – Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

Text Books:

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, NewDelhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

Outcomes:

1. To know the system of human resource information.
2. To learn the process of selection of human resource.
3. To differentiate the management development and career development.
4. To understand the performance appraisal.
5. To identify the grievance handling and redressal.

ELEMENTS OF E-COMMERCE

Objectives:

- To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions

Unit I: Basics of e-Commerce

Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications

Unit II: Architectural View

Network Infrastructure for E-CommerceComponents of the I-way-Global Information Distribution Networks – PublicPolicy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization

Unit III: Security

Network Security and Firewalls – Client Server NetworkSecurity – Firewalls and Network Security – Data and Message Security –Encrypted Documents and Electronic -Mail.



Unit IV: Application

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

Unit V: Multimedia in e-Commerce

Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing –Desktop Video conferencing

Text Books:

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Uunderstanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Outcomes:

1. To gain knowledge of e-commerce applications.
2. To know the functions of internet.
3. To identify the network security data and message security.
4. To understand the applications of EDP.
5. To differentiate the multimedia and digital video.

PERSONALITY DEVELOPMENT

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 versus low self monitor –Advantages and Disadvantages self monitor-Self –monitoring and job performance. PERCEPTION- Definition-Factor influencing perception-Perception process –Errors in perception – Avoiding perceptual errors. ATTITUDE–Meaning-Formation of attitude –Types of attitude -Measurementof Attitudes –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 NegotiationProcess –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 to develop Emotional Quotient. STRESS MANAGEMENT–Meaning –Sources of Stress –Symptoms of Stress –Consequences of Stress –Managing Stress.

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 Discusson Topics. INTERVIEW–Definition-Types of skills –Employer Expectations –Planning for the Interview –Interview Questions-Critical Interview Questions.

REFERENCES:

1. Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. Vijuresh Nayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008.
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008.
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi,2015.

