

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI
CHOICE BASED CREDIT SYSTEM
COURSE STRUCTURE FOR B.Com, Professional Accounting
(With effect from the Academic Year 2017-2018 onwards)

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI

CHOICE BASED CREDIT SYSTEM

COURSE STRUCTURE FOR B.Com., Professional Accounting

(With effect from the Academic Year 2017-2018 onwards)

I B.Com., Professional Accounting(I Semester)

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/ Weeks (6)	L HRS/ Week (7)	T HRS/ Week (8)	P HRS/ Week (9)	C Credits (10)
I	I	1	Language	Tamil/other language	6	6	0	0	4
	II	2	Language	English	6	6	0	0	4
	III	3	Major Core 1	Financial Accounting I	5	5	0	0	4
	III	4	Major Core 2	Business Organisation	5	5	0	0	4
	III	5	Allied I	Business Economics	6	6	0	0	3
	IV	6	Common	Environmental Studies	2	2	0	0	2
	Sub Total					30	30	2	0

I B.Com., Professional Accounting(II Semester)

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/ Weeks (6)	L HRS/ Week (7)	T HRS/ Week (8)	P HRS / Week (9)	C Credits (10)
II	I	7	Language	Tamil/ other language	6	6	0	0	4
	II	8	Language	English	6	6	0	0	4
	III	9	Major Core 3	Financial Accounting II	5	5	0	0	4
	III	10	Major Core 4	Principles of Management	5	5	0	0	4
	III	11	Allied II	Computer Applications in business	4	4	0	0	3
	IV	12	Common	Value Based Education/ Social Harmony	2	2	0	0	2
	IV	13		Field work	2	2	0	0	2
	Sub Total					30	30	0	0

I B. COM., PROFESSIONAL ACCOUNTING (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING I

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I

15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, 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.

**I B. COM., PROFESSIONAL ACCOUNTING (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2
BUSINESS ORGANISATION**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company-Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

10 hours

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

12 hours

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages-Features- Impact of Multinational Companies in India.

Unit V

12 hours

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Co-operative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference books:

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.

2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

I B. COM., PROFESSIONAL ACCOUNTING (I SEMESTER) – UNDER CBCS
PART III- ALLIED- I
BUSINESS ECONOMICS

L	T	P	C
6	0	0	3

Objectives

Total 45 hours

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

9 hours

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III

9 hours

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV

9 hours

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

9 hours

Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms –

Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. Manab Adhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM., PROFESSIONAL ACCOUNTING (II SEMESTER) – UNDER CBCS PART III – MAJOR CORE -3 FINANCIAL ACCOUNTING II

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain& K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, 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.

I B. COM., PROFESSIONAL ACCOUNTING (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -4
PRINCIPLES OF MANAGEMENT

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Unit I

12 hours

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

12 hours

Planning and Decision making- Planning-Importance of planning-Process of planning-types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III

12 hours

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management. Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV

12 hours

Directing- Directing-Importance and Principles of Directing. Motivation-Theories. of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V

12 hours

Co-ordination and control- Co-ordination-Importance-Requirements of effective co-ordination - Control-nature-Basic control process-Control techniques (Traditional and Non-traditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. Pagar Dinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,O Donell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. Pravin Durai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

**I B. COM., PROFESSIONAL ACCOUNTING (II SEMESTER) – UNDER CBCS
PART – III ALLIED -II
COMPUTER APPLICATIONS IN BUSINESS**

L	T	P	C
4	0	0	3

Objectives

Total 45 hours

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

Unit I: Introduction to Computers:

9 hours

Meaning of computers- Characteristics of computer – Areas of Computer Applications- Input Process and Output (I-P-O) Cycle – Components of computer- Hardware and Software- Operating Systems – Windows.

Unit II: Overview of E-Commerce and E-Business:

9 hours

Potential benefits of E-commerce, Limitations - Impact of E-commerce on Business Models. E- Commerce applications: E- Entertainment- E- Marketing-E- Advertising- Mobile Commerce-Online trading- E-learning-E-Shopping.

Unit III: Consumer oriented E-Commerce Applications:

9 hours

Mercantile Press Model: Consumers Prospective and Merchant’s Prospective. Electronic Payment Systems: Advantages and Risk- Types of Payment system (Credit cards, E- Cash, Smart Cards)

Unit IV: Electronic Data Interchange:

9 hours

Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisite for EDI. Issue of EDI: Legal issue-Security issue- Privacy issue.

Unit V: E- Marketing techniques:

9 hours

Search engines- Directories- Registrations- Solicited targeted E-mails- Interactive sites- Banners-Advertising- Spam Mails- E-mail-Chain letters. Applications of 5 P's (Product Price, Price, Place, Promotion, People) E- Advertising Techniques: Banners-Sponsorships- Portals and online coupons.

Text &Reference Books

1. E- Commerce: A Managerial Perspective Micheal change, etc A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management& Control.
3. Ravi Kala Kota & A.B. Whinston: Frontiers of Electronic Commerce
4. Introduction to Computer Science – IITL Education Solutions ltd.
5. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.