



MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI
UG PROGRAMMES



OPEN AND DISTANCE LEARNING(ODL) PROGRAMMES

(FOR THOSE WHO JOINED THE PROGRAMMES FROM THE ACADEMIC YEAR 2023–2024)

B.Com (TM & EM)

Semester	Course	Title of the Course	Course Code
II	Part I – Languages (Tamil)	தமிழ் இலக்கிய வரலாறு - II	J1TL21
	Part II – Languages (English)	General English – II	J2EN21
	Core – III	Financial Accounting - II	JMCO21
	Core – IV	Business Law	JMCO22
	Elective - II	Business Environment	JECO21
	Skill Enhancement Course – II	Stock Market Operations	JSCO21
	Skill Enhancement Course – III	New Venture Planning and Development	JSCO22

FINANCIAL ACCOUNTING – II

UNIT	CONTENTS
I	Hire Purchase and Installment System : Hire Purchase System – Accounting Treatment– Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System- Calculation of Profit.
II	Branch and Departmental Accounts: Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
III	Partnership Accounts – I : Partnership Accounts: – Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Good will – Retirement of a Partner – Death of a Partner.
IV	Partnership Accounts – II: Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Good will – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
V	Accounting Standards for financial reporting (Theory only): Objectives and Uses of Financial Statements for Users-Role of Accounting Standards Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction- Difference between Ind AS and IFRS.
Recommended Text	
1	Radhaswamy and R.L. Gupta : Advanced Accounting, Sultan Chand, New Delhi.
2	M.C.Shukla T.S.Grewal & S.C.Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	SP Jain and K. L. Narang: Financial Accounting - I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A.Murthy, Financial Accounting, Margam Publishers, Chennai.

BUSINESS LAW

UNIT	CONTENTS
I	Elements of Contract : Indian Contract Act 1872 : Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration– Capacity to Contract – Free Consent-Legality of Object – Contingent Contracts –Void Contract.
II	Performance of Contract: Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract-Termination and Discharge of Contract-Quasi Contract.
III	Contract of Indemnity and Guarantee : Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.
IV	Bailment and Pledge : Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
V	Sale of Goods Act1930 : Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non- owners-Rights and duties of buyer-Rights of an Unpaid Seller.
Recommended Text	
1	N. D. Kapoor, Business Laws – Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

BUSINESS ENVIRONMENT

UNIT	CONTENTS
I	An Introduction : The Concept of Business Environment –Its Nature and Significance – Elements of Environment – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.
II	Political Environment : Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
III	Social and Cultural Environment : Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business – Social Responsibilities of Business.
IV	Economic Environment : Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP – Growth Rate of Population – Urbanization – Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.
V	Technological Environment : Technological Environment – Concept – Meaning – Features of Technology – Sources of Technology Dynamics – Transfer of Technology – Impact of Technology on Business-Status of Technology in India- Determinants of Technological Environment.
Recommended Text	
1	C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi.
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3	Dr.V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4	Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, Mumbai.
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi.

STOCK MARKET OPERATIONS

UNIT	CONTENTS
I	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk ; Development of Securities market in India.
II	Primary Market: Concept, Functions and Importance ; Functions of New Issue Market (IPO,FPO & OFS); Methods of Floatation - fix price method and book building method; Pricing of Issues; Offer Documents ; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA ; SMEIPOs and Listing of Securities.
III	Secondary Market: Concept; Functions and Importance; Mechanics of Stock Market Trading - Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.
IV	Regulatory Frame work: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
V	Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.
Recommended Text	
1	Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2	Benjamin, G.1949.The Intelligent Investor. New York : Harper Publishing.
3	Dalton, J.M. 2001. How The Stock Market Works? New York : Prentice Hall Press. Machiraju, H.
4	Machiraju, H.R. 2019. Merchant Banking. New Delhi : New Age Publishers.

NEW VENTURE PLANNING & DEVELOPMENT

UNIT	CONTENTS
I	Starting New Ventures New Venture: Meaning and features. Opportunity identification. These arch for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The path ways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.
II	Legal Challenges in Setting up Business: Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.
III	Search for Entrepreneurial Capital : The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.
IV	Marketing Aspects of New Ventures : Developing a Marketing Plan : Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.
V	Business Plan Preparation for New Ventures : Business Plan: Concept. Pitfalls to Avoidin Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.
Recommended Text	
1	Allen, K.R. (2015). Launching New Ventures : An Entrepreneurial Approach. Boston: Cengage Learning.
2	Barringer, B.R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3	Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship : A South-Asian Perspective. Boston: Cengage Learning
4	Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA