



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	Course Type
I	Part I –Languages (Tamil)	Pothu Tamil-I-Tamil Ilakkiya Varalaru-I	J1TL11	Theory
	Part II – Languages (English)	General English–I	J2EN11	Theory
	Core I	Financial Accounting I	JMCO11	Theory
	Core II	Principles of Management	JMCO12	Theory
	Elective	Business Communication	JECO11	Theory
	Skill Enhancement Course - I	Digital Banking	JSCO11	Theory
	Foundation Course	Fundamentals of Business Studies	JFCO11	Theory

### 3. FINANCIAL ACCOUNTING -I

Unit	Contents
I	<p><b>Fundamentals of Financial Accounting</b>            Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts–Subsidiary Books —Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement –Need and Preparation</p>
II	<p><b>Final Accounts</b>            Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</p>
III	<p><b>Depreciation and Bills of Exchange</b>            Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation</p> <p><b>Bills of Exchange</b>–Definition–Specimens – Discounting of Bills – Endorsement of Bill –Collection –Noting–Renewal – Retirement of Bill under rebate</p>
IV	<p><b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records - Meaning and Features – Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p>
V	<p><b>Royalty and Insurance Claims</b>            Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.</p> <p><b>Insurance Claims</b> – Calculation of Claim Amount - Average clause (Loss of Stock only)</p>
<b>Textbooks</b>	
1.	S.P.Jain and K.L. Narang Financial Accounting - I, Kalyani Publishers, New Delhi.
2.	S.N.Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L.Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

#### 4. PRINCIPLES OF MANAGEMENT

Unit	Contents
I	Introduction to Management Meaning - Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W – Duties & Responsibilities.
II	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective(MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods- Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination–Meaning –Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques–Management by Exception [MBE].</p>
<b>Textbooks</b>	
1	Gupta. C.B,- Principles of Management - L.M.Prasad, S.Chand & Sons Co.Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & SonsPublications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M.Prasad, Principles of Management, S.Chand & Sons Co.Ltd, New Delhi.
5	R.K.Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

## 5. BUSINESS COMMUNICATION

Unit	Contents
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication– E-Communication - Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars
III	<b>Banking&amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance–Kinds–Correspondence Relating to Marine Insurance – Agency Correspondence–Introduction– Kinds –Stages of Agent Correspondence – Terms of Agency Correspondence
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence–Introduction–Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing– Introduction –Types of Reports–Preparation of Report Writing
V	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile
<b>Textbooks</b>	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
5	M.S.Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

## 6. DIGITAL BANKING

Unit	Contents
I	<b>Digital Banking Products</b> Digital Banking –Meaning – Features-Digital Banking Products -Features-Benefits –Bank Cards–Features and Incentives of Bankcards-Types of Bank Cards- New Technologies-Euro pay, Master and Visa Card(EMV)- Tap and Go, Near Field Communication (NFC) etc.- Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending– Digital Lending Process-Non-Performing-Asset(NPA).
II	<b>Payment System</b> Overview of Domestic and Global Payment systems- RuPay and RuPay Secure – Immediate Payment Service (IMPS)– National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH) – Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer(NEFT) – Innovative Banking &Payment Systems.
III	Mobile and Internet Banking Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types – Crypto currency and Bit coins.
IV	<b>Point of Sale Terminals</b> Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals – Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.
V	Automated Teller Machine and Cash Deposit Systems Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch(NFS) -Various Value Added Services - Proprietary , Brown Label and White Label ATMs – ATM & CDM Network Planning – Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.
<b>Text Books</b>	
1	IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2	Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24 <sup>th</sup> Revised Edition. Himalaya Publishing House, New Delhi
3	Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4	Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

## 7. FUNDAMENTALS OF BUSINESS STUDIES

Unit	Contents
I	Commerce – Introduction Definition of Commerce -Importance's of Commerce - Meaning of barter system- business – industry – trade - hindrances of trade - branches of Commerce.
II	Accounting – Introduction Book – Keeping - Meaning - Definition – Objectives – Accounting - Meaning – Definition – Objectives – Importance – Functions – Advantages – Limitations - Methods of Accounting - Single Entry Double Entry - Steps involved in double entry system - Advantages of double entry system - Meaning of Debit and Credit -Types of Accounts and its rules-Personal Accounts - Real Accounts-Nominal Accounts.
III	Marketing and Advertising Meaning of Marketing - Definition-Functions of Marketing – Meaning of Consumer – Standardization and Grading - Pricing– Kinds of Pricing – AGMARK – ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media.
IV	Auditing & Entrepreneurial Development Introduction of Auditing - Origin and Evolution – Definition - Features of Auditing - Objectives of Auditing Advantages of Audit - Limitations of Auditing - Distinction between Auditing & Investigation - Distinction between Accounting & Auditing – Basic Principles of Audit - Classification of Audit - Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur – Problems of Women entrepreneur-Concept of Women Entrepreneurs
V	Income Tax Law and Practice Tax history – Types –Various Terms in Tax-Exempted Income U/S10 – Canons of Taxation - Income Tax Authority and Administration - Slab Rate – Filing of Returns- Residential Status.
<b>Text Books</b>	
1	L. M. Prasad, Principles of Manaement, 2022 S.Chand & Sons Co.Ltd, New Delhi.
2	S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3	Dr.N.Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5	Sundar K . And Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6	T.Srinivasan 2024 Income Tax & Practice–Vijay Nicole Imprints Private Limited, Chennai.