



MANONMANIAM SUNDARANAR UNIVERSITY -
TIRUNELVELI



UG PROGRAMMES

OPEN AND DISTANCE LEARNING (ODL) PROGRAMMES

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

B.Com (TM & EM)

Semester	Course	Title of the Course	Course Code
IV	Part I –Languages (Tamil)	தமிழும் அறிவியலும்	J1TL41
	Part II – Languages (English)	General English IV	J2EN41
	Core VII	Corporate Accounting – II	JMCO41
	Core VIII	Principles of Marketing	JMCO42
	Elective IV	Financial Services	JECO41
	Skill Enhancement Course - V	Fundamentals of Fin Tech	JSCO41
	NMC /Substitute Paper	Working Capital Management	JNCO41
	Value Education	Value Based Education (Common)	JVBE41

தமிழும் அறிவியலும்

அலகு-1	தமிழரின் அறிவியல் சிந்தனைகள்
<ul style="list-style-type: none"> • அறிவியலும் மனித வாழ்வும் • ஐந்திணைப் பகுப்பும் சூழலியலும் • தொழில்நுட்ப மேலாண்மை • நீர் நில மேலாண்மை 	
அலகு-2	பழந்தமிழ் இலக்கியங்களில் அறிவியல் சிந்தனைகள்
<ol style="list-style-type: none"> 1. நிலவியல் 2. உலோகவியல் 	

<ol style="list-style-type: none"> 3. வானவியல் 4. உயிரியல் 5. உளவியல் 	
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அலகு-3	இடைக்கால இலக்கியங்களில் அறிவியல் சிந்தனைகள்
<ol style="list-style-type: none"> 1. காப்பியங்களில் அறிவியல் 2. சிற்றிலக்கியங்களில் அறிவியல் 3. உரைநூல்களில் அறிவியல் 	

அலகு-4	இணையத் தமிழ்
<ol style="list-style-type: none"> 1. இணையத் தமிழ் பயன்பாடு - அறிமுகம் 2. இணையத்தமிழ்க் கல்விக்கழகம் 3. இணைய நூலகம் 4. செயற்கை நுண்ணறிவியல் 5. தமிழ்நாட்டு அறிவியல் ஆளுமைகள் 	

அலகு-5	கடிதம் எழுதுதலும் கட்டுரை எழுதுதலும்
<ul style="list-style-type: none"> • உறவு முறைக் கடிதப் பயிற்சி • அலுவலகக் கடிதப் பயிற்சி • விண்ணப்பப் படிவம் எழுதும் பயிற்சி • தன் விவரப் படிவம் எழுதும் பயிற்சி • கருத்து விளக்கக் கட்டுரைகள் எழுதும் பயிற்சி • பத்திரிகைகளுக்குக் கட்டுரை எழுதும் பயிற்சி 	

Text books

Reference Books

1. தமிழர் வேளாண்மை மரபுகள் - இல).செ.கந்தசாமி
- 2. சங்க இலக்கியத்தில் வேளாண் சமுதாயம், பெ.மாதையன், நியூ செஞ்சுரி புக் ஹவுஸ்
3. தமிழில் அறிவியல் இதழ்கள்சாமுவேல்- ரா.பார்வேந்தன் ஃபிஷ்கிறீன் பதிப்பகம், கோவை
4. அறிவியல் தமிழ் - பதிப்பாசிரியர் இராதா செல்லப்பன்,பாரதிதாசன் பல்கலைக்கழகம், திருச்சிராப்பள்ளி.
5. இணையத் தமிழ் வரலாறு, மு.பொன்னவைக்கோ, பாரதிதாசன் பல்கலைக்கழகம்
6. இணையத் தமிழ், சந்திரிகா சுப்பிரமணியம் - சந்திரோதயம் பதிப்பகம்

7. இணையமும் இனிய தமிழும் - துரை. மணியரசன், இசை பதிப்பகம்
8. கணினித் தமிழ், இல. சுந்தரம் - விகடன் பிரசுரம்
9. மாண்புமிகு மண், பாமயன், வம்சி புக்ஸ்
10. தமிழ் இலக்கியத்தில் அறிவியல் சிந்தனைகள் வானதி பதிப்பகம், சென்னை

CORPORATE ACCOUNTING -II

UNIT	Details
I	<p>Amalgamation and Reconstruction Amalgamation – Meaning – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method-Methods of Accounting for Amalgamation- The Purchase Method (Excluding Inter-Company Holdings).</p> <p>Internal & External Reconstruction Internal Reconstruction–Conversion of Stock–Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</p>
II	<p>Accounting of Banking Companies Final Statements of Banking Companies (As per New Provisions)-Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as per Banking Regulation Act 1949.</p>
III	<p>Insurance Company Accounts: Meaning of Insurance–Principles–Types–Preparation of Final Accounts of Insurance Companies–Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.</p>
IV	<p>Consolidated Financial Statements Introduction-Holding & Subsidiary Company - Legal Requirements relating to preparation of accounts-Preparation of Consolidated Balance Sheet (Excluding Inter-company holdings).</p>
V	<p>Liquidation of Companies Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statements.</p>
Reference Books	
1	B.Raman, Corporate Accounting, Tax mann, New Delhi
2	M.C. Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof.Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Text books May be Used	

PRINCIPLES OF MARKETING

UNIT	Details
I	<p>Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.</p> <p>Market Segmentation Meaning and definition–Benefits–Criteria for segmentation–Types of segmentation – Geographic – Demographic –Psychographic – Behavioural - Targeting, Positioning &</p>
II	<p>Repositioning Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.</p>
III	<p>Product & Price Marketing Mix—an overview of 4P’s of Marketing Mix– Product Introduction to Stages of New Product Development – Product Life Cycle— Pricing–Policies–Objectives–Factors Influencing Pricing– Kinds of Pricing.</p>
IV	<p>Promotions and Distributions Elements of promotion–Advertising – Objectives – Kinds of Advertising Media- Traditional vs Digital Media -Sales Promotion– types of sales promotion–Personal Selling–Qualities needed for a Personal seller - Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods</p>
V	<p>Competitive Analysis and Strategies Global market environment social responsibility–marketing–Recent trends in marketing – A basic understanding of E-marketing, M- marketing, E-tailing– CRM–Market Research–MIS and Marketing Regulation.</p>
Reference Books	<p>Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.</p> <p>Dr.J. Jayasankar, Marketing Management, Margham Publications, Chennai.</p> <p>Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent</p> <p>Hoyer, W.D.And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company</p> <p>Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India.</p>

FINANCIAL SERVICES

UNIT	Details
I	<p>Introduction to Financial System Structure of Financial System – Role of Financial System on Economic Development – Financial Markets and Financial Instruments–Capital Markets–Money Markets–Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation–Functions of Stock Exchanges–Listing–Formalities –Financial Services Sector Problems and Reforms.</p>
II	<p>Financial Services-An Over view Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.</p>
III	<p>Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital–Legal Aspects and Guidelines for Venture Capital, Leasing–Types of Leases–Evaluation of Leasing Option Vs. Borrowing.</p>
IV	<p>Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting–Types of Factoring Arrangements–Factoring in the Indian Context.</p>
V	<p>Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.</p>
Reference Books	<p>Mike Heffner, Business process management in Financial Services, F.W.Olin Graduate school of Business, United States.</p>
	<p>Perry Stinson, Bank management and Financial Services, Clanrye International, USA.</p>
	<p>E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.</p>
	<p>B.Santhanam, Financial Services, Margham Publications, Chennai.</p>

FUNDAMENTALS OF FIN TECH

UNIT	Details
I	<p>Introduction to Fin tech</p> <p>Introduction – Meaning of Fin Tech – Definitions – The History and Evolution of the Fin tech Industry-Fin Tech Ecosystem – Recent Developments –Fin Tech In India – Fin Tech Market Trends In India -Types Of Fin Tech or Transformation of Financial Services- Benefits Of Fin Tech - Drawbacks Of Fin Tech - Key Growth Drivers- Challenges.</p>
II	<p>Financial Technology and Digital Payments</p> <p>Introduction – Artificial Intelligence (AI) in FinTech-Machine Learning in Fin Tech-Machine Learning in Accounting and Finance-Robotic Process Automation (RPA) – Financial Data Analytics - Data Science and Big Data in Fin Tech - Digital Payments - Cashless Society - DFS Eco System - Developing Countries and DFS: The Story of Mobile Money -RTGS networks.</p>
III	<p>Crypto currencies</p> <p>Crypto currencies - features, benefits, disadvantages- Outline of crypto currency – types wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies.</p>
IV	<p>Block chain Technology</p> <p>Block chain Technology in Fin Tech – An understanding of Block chain technology, its potential, and applications – BCT in Banking– Benefits of BCT in banking-BCT in Indian Banking Sector - BCT in supply chain management</p>
V	<p>Effects of Fin-Tech on Various Sectors</p> <p>Effects of Fin-tech on Payment Innovations – The Implications of Fin tech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin- tech trends – Fin Tech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.</p>

Text Books:

- 1 DheenadhayalanVandVijayC,2022Fintech,VijayNicoleImprintsPvt.Ltd, Chennai
- 2 SanjayPhadke.,2020FintechFuture:TheDigitalDna of Finance Paperback–
- 3 Agustin Rubini, 2021 Fin tech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

WORKING CAPTIAL MANAGEMENT

UNIT	Details
I	<p>Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management – Components of Working Capital-Factors Influencing Working Capital Requirements- Estimating Working capital management-Working Capital. Life Cycle –Role of Finance Manager in Working Capital.</p>
II	<p>Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.</p>
III	<p>Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements - Cash Management Models – Baumol Model and Miller-Orr Model.</p>
IV	<p>Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables- Credit Standards- Credit period-Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.</p>
V	<p>Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory – Economic Order Quantity (EOQ) - Stock levels –Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.</p>
Reference Books	<p>James SSagner, Working Capital Management, Application and Cases, Wiley, New Jersey</p> <p>Dr.SP Gupta, Management of Working Capital, Sahitya Bhavan Publication, Agra</p> <p>M.K.Rastogi, Working Capital Management, Laxmi Publication, Chennai</p> <p>Hrishikes Bhatta charya, Working Capital Management, PHI Publication, New Delhi</p>

VALUE BASED EDUCATION

(Common Syllabus)

UNIT	Details
I	<p>Introduction to Value based Education</p> <p>a. Value: meaning and Classification b. Value based Education: Meaning, Characteristics, Components and Contents c. Value Erosion and Inculcation: Value crises in social life, economic life, and political life - Value inculcation: need and importance - Role of Parents and Teachers in inculcating values.</p>
II	<p>Harmony in Being and Living</p> <p>a. Harmony of the self (I) with the body: Nurturing of the body- Understanding myself as co-existence of the self and the body- Understanding needs of self and needs of the body- Understanding the activities in the self and activities in the body. b. Harmony in the Family, Society and Nature: Family as a basic unit of human interaction and values in relationships - Affection, care, guidance, reverence, Glory, gratitude, and love – Harmony in society: Justice preservation, Production Work, Exchange Storage Harmony in nature: four orders in nature- The holistic perception of harmony in existence.</p>
III	<p>Social Issues, Social Justice and Human Rights</p> <p>Social issues – causes and magnitude - alcoholism, drug addiction, poverty, Unemployment Social Justice: Definition and need – factors responsible for social injustice: caste and gender – contributions of social reformers. Human Rights: Concept and Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women</p>
IV	<p>Values and Mass Media</p> <p>Mass media: Meaning, functions and characteristics – Effects and Influence on youth and children – Media Power – socio, cultural and political consequences of mass mediated culture - consumerist culture – Globalization – new media-prospects and challenges – Role of media in value building</p>
V	<p>Ethics</p> <p>Ethics: Meaning and importance Social ethics: tolerance, equity, justice for all, sensitivity towards mankind, love for nature and creatures, nationalism-love for nation, pride for nation, Honour to the law, Indian culture and traditions – Civic Sense: Being a good civilian Professional Ethics: Dedication to work and duty – Commitment to the Profession.</p>

<p style="text-align: center;">Reference</p>	<ol style="list-style-type: none"> 1. Allport, G.W., Vernon, P.E., and Lindzey, G. (1970) study of values, Buxton: Houghton Mifflin. 2. Central Board of Secondary Education (1997), Value Education: A Handbook for Teachers, Delhi: Central Board of Secondary Education. 3. Delors, J. (1996), Learning: The Treasure within- Report of the International Commission on Education for the Twenty-First Century, Paris: UNESCO. 4. Morris, Charles W. (1956). Varieties of Human Values. Chicago: University of Chicago Press. 5. Shukla, R.P.(2005). Value Education and Human Rights. Sarup & Sons, New Delhi 6. Satchidananda. M.K. (1991), "Ethics, Education, Indian Unity And Culture" – Delhi, Ajantha Publications 7. Saraswathi. T.S. (Ed) 1999. "Culture", Socialisation And Human Development: Theory, Research And Application In India" – New Delhi Sage Publications. 8. Venkataiah. N (Ed) 1998, "Value Education" New Delhi Ph. Publishing Corporation. 9. Chakraborti, Mohit (1997) "Value Education: Changing Perspectives" New Delhi: Kanishka Publications. 10. Adithya Shetty and K.Pushpanandan Rao (2000): as quoted in Jayarami Reddy, B., (2010): "Values of B.Ed. teacher trainees in relation to certain psycho-sociological variables in Andhra Pradesh", Unpublished Ph.D. Thesis, Department of Education, S.V.University, Tirupati, 11. Amareswaran, N. (2009): "Moral values of intermediate students", Published Ph.D. Thesis, Department of Education, S.V. University, Tirupati. 12. Chetty, K. M. (2004): "Perspective of value oriented education" paper presented at UGC National Seminar on value oriented education, organized by Dept. of education, S.V.University, Tirupati. 13. Chhaganlal, Nandini Man Sukhbai (1992): "A study of the value, adjustment, attitude in the teaching profession and academic achievement of researchers' children as compared to non-teachers children". [Ph.D. Edu. Saurashtra University] 14. Mahatma Gandhi at Wardha Conference (1937) : as quoted in Gawande, E. N., (1994): "Value oriented education vision for better living", Sarup and Sons Publishers 4740/23, Amsari Road, Darya Colony, New Delhi, p. 9. 15. Mohan Reddy (2011): "An analytical study of attitude of intermediate students towards value oriented education in relation to certain psycho-sociological variables", Ph.D. theses, S.V.University, Tirupati. 16. Rajasekhar Reddy (2002) quoted in Nagarjuna, T.I. (2009): "A study of attitudes of DIET students towards value oriented education in relation to intelligence, personality and other variables", Published Ph.D. Thesis, Department of Education, S.V. University, Tirupati. 17. Rajagopal (1989) quoted in Yella Reddy, B. (2009): "A study of moral judgment of intermediate students in relation to certain factors", Published Ph.D. thesis, S.V.University, Tirupati. 18. Awasthi D. Value based Education is the only solution to the problem of Crisis of Moral Values among the youth of India. Retrieved from: worldwide, 2014. journals.com/gra/file:php? 2014. 1411110022_81.pdf. 19. Brubacher, J.S. Modern Philosophies of Education, McGraw Hill Book
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	<p>Company, INC, New York, 1950, Pp.93-95.</p> <p>20. Chetty, K.M., Value Education: A Conceptual Analysis, 70th Session of Indian Philosophical Congress, Haridwar, 1995, Pp.3-4.</p> <p>21. Dr. Jangaiah, C. Values Classification, APH Publishing Corporation, New Delhi, 1998, .</p> <p>22. Prahallada, N.N, Value Education in India. Association of Indian Universities, New Delhi, 2000.</p> <p>23. Rohidekar, S.R. Inculcation of values-how? APH Publishing Corporation, New Delhi, 1998.</p> <p>24. Seshadri, C. Education in Values, APH Publishing Corporation, New Delhi, 1998, Pp.47- 48.</p>
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