

Manonmaniam Sundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com. - DD&CE
(With effect from the Academic Year 2021-2022 onwards)
I B.Com Semester - I

Semester	Part I/II/III/IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English – I	6	4
	III	3	Major Core 1	Financial Accounting – I	5	4
	III	4	Major Core 2	Business Organisation & Management	4	4
	III	5	Add on Major (compulsory)	Professional English for Commerce & Management – I	4	4
	III	6	Allied- I	Business Economics	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

I B.Com Semester - II

Semester	Part I/II/III/IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English – II	6	4
	III	10	Major Core 3	Financial Accounting – II	5	4
	III	11	Major Core 4	Principles of Insurance	4	4
	III	12	Add on Major (compulsory)	Professional English for Commerce & Management –II	4	4
	III	13	Allied- II	Marketing	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

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

Objectives

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

Unit I

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

Bank Reconciliation Statement – Rectification of Errors – Suspense Account.

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill - Average Due Date – Account Current.

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Insurance Claims – Loss of Stock – Loss of Profit.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System – 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 (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -3
BUSINESS ORGANISATION AND MANAGEMENT

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.
3. To familiarise the students with concepts and principles of management.
4. To impart knowledge on the functions of management among the students

Unit I: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises - International Business - Multinational Corporations

Unit II: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government Policy - India's experience of liberalisation and globalisation - Technological innovations and skill development - „Make in India“ Movement - Social responsibility and ethics
Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

Unit III: 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 IV: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams

Unit V: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Coordination – Importance; Control: Concept and Process.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

I B. COM (I SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR -1
PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – I

UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pair work and small group work

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming (Mind mapping), Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

References:

1. Shiv Khera – You Can Win
2. Robin Sharma – The Monk Who Sold His Ferrari
3. A.P.J. Abdul Kalam – Ignited Minds - Wings of Fire
4. Richard Bach – Jonathan Livingston Seagull
5. Med Serif – How to Manage Yourself

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – ALLIED -1
BUSINESS ECONOMICS**

Objectives

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

Unit I

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

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

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

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

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 Adhary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM (I SEMESTER) – UNDER CBCS
PART IV
ENVIRONMENTAL STUDIES - COMMON

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

Objectives

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.
3. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
4. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Unit I Consignment

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 Joint Venture

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 III Accounts of Non- Trading Concern

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 IV Hire purchase

Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – complete and partial – Difference between Hire purchase and Instalment system – Instalment system

Unit V: Royalty Account

Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out – Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, NewDelhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, NewDelhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., NewDelhi.
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., NewDelhi.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – MAJOR CORE-4 PRINCIPLES OF INSURANCE

Objectives

1. To understand the nature of Insurance and the principles those govern general insurance.
2. To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.
3. To understand the dynamics of Financial Security of people.
4. To learn the meaning and importance of new forms of Insurance.

Unit I

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government

Unit II

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions – Life Insurance for the Under Privileged.

Unit III

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit IV

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit V

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

Course Texts:

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S.Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition-2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.

I B. COM (II SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR - 2
PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – ALLIED -2

MARKETING

Objectives

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion objectives.

Unit I

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development

Unit II

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning

Unit III

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

Unit IV

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co.Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund & Michael D. Amico, Marketing, West Publishing Company.
4. Sundar K., Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai.

PART IV
VALUE BASED EDUCATION / SOCIAL HARMONY - COMMON