

# MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI

## CHOICE BASED CREDIT SYSTEM

### B.COM (PROFESSIONAL ACCOUNTING)

(With effect from the Academic Year 2020-2021 onwards)

#### Eligibility:

Should have studied Commerce and Accountancy in Higher Secondary School of Examination. 20% reserved for Vocational stream.

Sem	Pt. I/II/III /IV/V	Sub. No.	Subject Status	Subject Title	Contact Hours/week	C Credit
<b>I</b>	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English-I	6	4
	III	3	Core 1	Financial Accounting-I	5	4
	III	4	Core 2	Business Organisation	4	4
	III	5	Add on Major (Compulsory)	Professional English for Commerce & Management	4	4
	III	6	Allied-I	Business Economics	3	3
	IV	7	Common	Environmental Studies	2	2
	<b>Sub Total</b>					30
<b>II</b>	I	8	Language	Tamil/other language	6	4
	II	9	Language	English	6	4
	III	10	Core 3	Financial Accounting- II	5	4
	III	11	Core 4	Principles of Management	4	4
	III	12	Add on Major (Compulsory)	Professional English for Commerce & Management	4	4
	III	13	Allied-II	Computer Application in Business	3	3
	IV	14	Common	Value Based Education/ Social Harmony	2	2
	<b>Sub Total</b>					30

## 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

### Unit IV

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

### Unit V

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 Delh

## BUSINESS ORGANISATION

### Objectives

To understand business and its role in society.

1. To enable the student to undertake business activities.

**Unit I - 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 - 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 - 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 - 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 - 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.

## PROFESSIONAL ENGLISH – 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 Back – Jonathan Livingston Seagull
5. Med Serif – How to Manage Yourself

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

## 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.

**Unit I** 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** 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** - 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** - Average Due Date – Account Current.

**Unit VI** - 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

**PRINCIPLES OF MANAGEMENT**

**Objectives**

- 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 - 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 - 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 - 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 - 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 - 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.



**MSU /2020-21/U.G. Colleges/B.Com ( Professional Accounting ) /Semester –II / Ppr.No.12/ Add on  
Major -2**

**PROFESSIONAL ENGLISH – II**

## COMPUTER APPLICATIONS IN BUSINESS

### Objectives

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

**Unit I: Introduction to Computers:** Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software.

**Unit II: Overview of E-Commerce and E-Business:** E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models - Online trading – E-commerce vs. Traditional commerce.

**Unit III: Consumer oriented E-Commerce Applications:** Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card)

**Unit IV: Electronic Data Interchange:** Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail.

**Unit V: E- Marketing techniques:** Meaning - Applications of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons.

### Text Books

1. T.S.Reddy & A.Murthy, E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

### 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. Dr. U. S.Pandey & Er.Saurabh Shukla, E-commerce & Mobile Commerce