

**MANONMANIAM SUNDARANAR UNIVERSITY,
TIRUNELVELI**

UG COURSES – AFFILIATED COLLEGES

B.Com.

(Choice Based Credit System)

(with effect from the academic year 2016-2017 onwards)

(44th SCAA meeting held on 30.05.2016)

Sem.	Pt. I / II/ III/ IV/V	Sub. No.	Subject Status	Subject Title	Hrs. per week	Cre- dits	Marks				
							Maximum			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
III	III	13	Core – 5	ADVANCED FINANCIAL ACCOUNTING - I	6	4	25	75	100	30	40
	III	14	Core - 6	BUSINESS STATISTICS	6	4	25	75	100	30	40
	III	15	Core -7	BANKING	6	4	25	75	100	30	40
	III	16	Allied -III	COMPANY ORGANISATION	6	5	25	75	100	30	40
	IV	17	Skill Based -I (Any One)	(A) BUSINESS COMMUNICATION (B) OFFICE MANAGEMENT	4	4	25	75	100	30	40
	IV	18	Non – Major Elective – I (Any One)	(A) INTRODUCTION TO ACCOUNTANCY (B) CONSUMER AWARENESS	2	2	25	75	100	30	40
				SUBTOTAL		30	23				

Sem.	Pt. I/ II/ III/ IV/V	Sub. No.	Subject Status	Subject Title	Hrs per week	Cre- dits	Marks				
							Maximum			Passing minimum	
							Int.	Ext.	Tot.	Ext.	Tot.
IV	III	19	Core - 8	ADVANCED FINANCIAL ACCOUNTING - II	6	4	25	75	100	30	40
	III	20	Core - 9	BUSINESS MATHEMATICS	6	4	25	75	100	30	40
	III	21	Major Elective-I (Any One)	(A). BUSINESS TAXATION	6	5	25	75	100	30	40
				(B). STOCK MARKET							
				(C). INVESTMENT MANAGEMENT							
				(D). OFFICE AUTOMATION (Theory- 4Hrs, *Practical – 2 Hrs) Internal : Theory- 20 marks Practical and Record Works-5marks							
	III	22	Allied-IV	COMPUTER APPLICATIONS IN BUSINESS	6	5	25	75	100	30	40
	IV	23	Skill Based –II (Any One)	(A) BUSINESS MODELS	4	4	25	75	100	30	40
(B). CAREER PLANNING											
(C). ENTREPRENEURSHIP DEVELOPMENT											
IV	24	Non – Major Elective –II (Any One)	(A). FINANCIAL ACCOUNTING	2	2	25	75	100	30	40	
			(B).HUMAN RIGHTS								
V		Extension Activity	NSS/NCC/YRC/YWF	-	1	-	-	-	-	-	
		SUBTOTAL			30	25					

***There is no external examination for practical**

ADVANCED FINANCIAL ACCOUNTING - I

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading and Profit and Loss Accounts – Departmental Transfers.

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III: Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Instalment system.

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books:

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House , Mumbai
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand &Co., New Delhi
4. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
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.

BUSINESS STATISTICS

Unit I: Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - primary and secondary data – Techniques – Census method and sampling method - Sampling design –Methods of sampling- Classification of data – Tabulation –Diagrammatic and graphic presentation of data .

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean -Harmonic Mean.

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson’s Co-efficient of Skewness – Bowley’s co-efficient of Skewness.

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson’s Co-efficient of Correlation- Rank correlation – Con-current deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – un- weighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method – Moving average method – Method of least square.

Text & Reference Books:

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
2. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
3. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
4. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

BANKING

Unit I: Banker and Customer : Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration – Statutory protection to the paying banker – Statutory protection to the collecting banker

Unit II: Banking System: Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking : Receiving Deposits – General Precaution – Kinds of deposits – Fixed – Current – Saving – Recurring & Others Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & bills purchase & discounted. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation.

Unit IV: Modernised Banking : Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India : Functions of Reserve Bank of India – Methods of Credit Control – RBI'S Monetary policy – Opening New Branches – New Licence in Policy.

Text & Reference Books:

1. K.C.Sherlekar - Banking theory law and practice.
2. S.N.Lal - Banking theory law and practice.
3. M.C.Tannen - Banking theory law and practice.
4. E.Gordon and K.Natarajan - Banking theory law and practice.
5. S.S.Gulshan and Gulshan K.Kapoor - Banking theory law and practice.
6. S. Guruswamy – Banking Theory Law & Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

COMPANY ORGANISATION

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement – Memorandum – Articles – Prospectus- Statement In lieu

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities.

Unit III: Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes.

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting – Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors

Unit V: Winding up of a Company – Kinds – Compulsory – Voluntary (Members Voluntary & Creditors Voluntary) - Winding up Subject to the Supervision of the Court. Liquidator's Powers & Duties.

***As per the Companies Act 2013**

Text & Reference books:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.
3. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
4. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
5. Prof. Balachandran – Company Law, Alagappa University.

MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-III/ Ppr.no.17 (A)
Skilled Based-1(A)

BUSINESS COMMUNICATION

Unit I : Introduction - Importance - definition - process of communication - functions - media for communication - communication network - verbal Vs non - verbal communication - barriers to communication - various electronic communication systems.

Unit II: Business correspondence - principles of letter writing - structure and layout - planning and preparation.

Unit III: Quotations - orders - tenders - sales letters - claim and adjustment letters - credit and collection letters.

Unit IV: Job related communication - letter of application - drafting the application - elements of structure of application - Resume preparation.

Unit V: Employment interview - Types of interviews - preparation for the candidates to attend the interview - before the interview - during the interview - interview process – do's and don't and tips for the successful interview.

Text & Reference Books:

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective business communication, Prentice Hall.
3. R.C. Sharma & Krishnamohan, Business correspondence and report writing - third edition, Tata McGraw Hill.
4. Penrosemesberry, Advanced business communication, Myers Thomson South Western.
5. Marry Ellan, Guffey ,Thomson, Business communication, South Western.
6. P.N. Ghose Rajendra Paul, J.S.Korlahalli, Business correspondence and office management, Sultan Chand and Sons.
7. R.S.N. Pillai, Bagavathi, Office management, S. Chand & Co.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-III/ Ppr.no.17 (B)/
Skilled Based- I (B)**

OFFICE MANAGEMENT

Unit I: Office- Meaning – Features – Importance – Office Management – Nature, Functions and Scope – Office Manager – Functions and Qualification – Flow of work – Organisation Charts

Unit II: Office Accomodation – Principles – Location of an office – Layout – Office furniture – Office Environment – Office Lighting, Ventilation, Interior Decoration – Noise and dust – Physical condition - Requirements

Unit III: Mail and Correspondence – Handling mails – Organisation of mailing department - Handling inward and outward mail – internal and external communication – Oral and written communication

Unit IV: Filing – Essentials of a good filing system – Centralised Vs Decentralised filing system – Classification of filing system – internal and external

Unit V: Indexing – Meaning – Objects – Indexing types – Forms, Control and Design – Continuous Stationery.

Text & Reference Books:

1. B.N.Tandan, Manual of Office Management and Correspondence, S.Chand &Co., New Delhi
2. R. K. Chopra, Office Organisation and Management, Himalaya Publishing House , Mumbai
3. S.P. Arora, Office Organisation and Methods, Vikas Publishing House Private Ltd.
4. Balraj Duggal, Office Management and Commercial Correspondence, Killab Mahal
5. R.S.N.Pillai and Bagavathy, Commercial Correspondence and Office Management, Sultan Chand & Sons, New Delhi.

Non Major Elective-I (A)

INTRODUCTION TO ACCOUNTANCY

Unit I: Accounting – Definition – Functions – Advantages – Limitations – Book – Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation

Unit II: Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book

Unit III: Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV: Trial Balance – Features – Objectives - Preparation of Trial Balance

Unit V: Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only.

Text & Reference Books:

- 1) T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai –17
- 2) M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
- 3) Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
- 4) S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
- 5) P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-III/ Ppr.no.18 (B)
Non -Major Elective-I (B)**

CONSUMER AWARENESS

Unit I: Meaning of consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income)-Objectives-Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu.

Unit II: Exploitation of consumer-Pricing, adulteration, information and labelling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions for sale and services , financial frauds , credit card frauds and product risks.

Unit III: Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

Unit IV: Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986-Objectives-Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003.

Unit V: Model form of complaints with reference to goods and services-Consumer related cases.

Text & Reference Books:

1. M.J.Antony , Consumer Rights Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .
3. R.S.N.Pillai and Bhagavathi, Modern Marketing Principles and practices, S.Chand and company.
4. S.A.Sherlekar, Marketing Management, Himalaya Publication House.
5. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept, Phoenix Publishers, New Delhi.
6. Gulshan & Reddy, Consumer Protection.

ADVANCED FINANCIAL ACCOUNTING - II

Unit I: Partnership Accounts – Past adjustments and guarantee

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule.

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution.

Text & Reference Books:

1. S.P.Jain & K.L.Narang, Advanced Accountancy volume I, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy volume I, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy volume I, Sultan Chand &Co., New Delhi
4. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy volume I, Himalaya Publishing House , Mumbai
5. S. P. Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

BUSINESS MATHEMATICS

Unit I: Number systems and equations: counting techniques- Binominal expansion numbers-natural-whole – rational – real – algebraic expression – factorization-equations – linear quadratic – solutions-simultaneous linear equations with two or three unknowns – solutions of quadratic equations - Nature of the roots – forming quadratic equation.

Unit II: Indices – definition – Positive indices – Laws of indices – Negative index – zero and unity index – Fractional index - Logarithms – Definition – Common logarithms – Theorems of logarithms – Application of common logarithm.

Unit III: Analytical geometry: Distance between two points in a plane slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

Unit IV: Matrix – meaning – Types – operations on matrices – scalar multiplication – addition and subtraction – Product of two matrices -Determinants – minors and co-factors – Product of two Determinants – Adjoint – inverse of matrix – solving Simultaneous Linear Equations using matrix inversion.

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation – Annuities – Discount – true discount – Discounting a Bill of exchange – face value of bills - Banker's discount – Banker's Gain.

Text & Reference Books:

1. D.S. Sancheti & V.K. Kapoor, Business mathematics Sulthan Chand and sons New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
4. D.C. Sanchetti & B.M. Agarwal, Business Mathematics.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-IV/ Ppr.no.21 (A) /
Major Elective-I (A)**

BUSINESS TAXATION

Unit I: Indirect taxes – meaning – special features – merits and demerits – difference between direct and indirect taxes – major reforms in indirect taxes in India.

Unit II : Central Excise Duty - Types of Excise duty - Valuation of goods - Clearance of goods - exemptions from excise duty - procedure for assessment and payment of Excise duty.

Unit III: Customs Act - Objectives - Levy and Collections - Types of Customs Duty - Procedure for Assessment and payment of Customs Duty - Clearance of goods - Warehousing provisions - Duty drawback provisions.

Unit IV: Service Tax- Meaning- Persons liable to pay service tax- Elements of service tax- Taxable services- Value of taxable service- Different services on which tax is payable- Service tax procedures.

Unit V: Value Added Tax (VAT) - Meaning-Objectives- Merits- Demerits- Types- VAT Rates- Dealers liable to pay VAT - Tamil Nadu VAT.
Simple problems only.

Text & Reference Books:

1. V.Balachandran, Indirect taxation.
2. T.S. Reddy and Y. Hari Prasad Reddy, Business Taxation.
3. V.S. Datey, Central Excise, Taxman Publishers.
4. R.K.Jain, Customs law manual.
5. Sanjeev Aggarwal, A Handbook of Service Tax.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-IV/ Ppr.no.21 (B)/
Major Elective-I (B)**

STOCK MARKET

Unit I: Introduction to financial market- Financial market: capital market and money market - functions of financial markets - product dealt in capital markets - importance -features of equity shares, mutual fund and derivative products. Product dealt in money market- important features of bonds, debentures, commercial paper, treasury bills - important.

Unit II: Market participants and Regulatory frame work- Registered intermediaries: brokers, sub - brokers portfolio managers, bankers to issue, merchant bankers, registrars, underwriters, portfolio managers, credit rating agencies - services rendered by the intermediaries to investors - FIIs and DIIs - ADRs and GDRs.

Unit III: Primary and secondary market- Primary market - its role and functions - principal steps involved in floating a public issue - pricing of issues fixed pricing method and book building method - mediums of secondary market- brief description of national stock exchange and Bombay stock exchange and over the counter exchange of India - listing of securities in stock exchanges - listing requirements - benefits of listing - delisting of securities.

Unit IV: Screen - based trading system and stock market index- Understanding Index numbers methodology for index construction - understanding S & PCN X NIFTY and SENSEX - concept of Risk and return of stock - systematic and non - systematic risk - diversification of risk through portfolio of stock.

Unit V: Depositories Dematerialization of securities - Benefits of Dematerializing - Depositories - need for establishment of depositories - role played by depositories - depository participants - opening account - with depositories - objectives of depository Act 1996.

Text & References Books:

1. Bhole, L.M Financial Institutions and Markets- III Ed, Tata McGraw, Hill Publishing Company.
2. National Stock Exchange of India, Mumbai. website www.nseindia.com

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-IV/ Ppr.no.21 (C) /
Major Elective-I (C)**

INVESTMENT MANAGEMENT

Unit I: Investment - nature and scope of investment analysis - elements of investments - return, risk and time - time elements - objectives of investment - security, return and risk analysis - measurements of return and risk - approaches to investment analysis.

Unit II: Types of investments - financial investment - securities and derivatives, deposits, tax sheltered investments - non financial investments - real estate, gold and other types and their characteristics - sources of financial information.

Unit III: Fundamental analysis - economic analysis - industrial analysis and company analysis - technical analysis - various prices and volume indicators, indices and moving averages, interpretation of various types of trends and indices.

Unit IV: Valuation of securities - fixed income securities, bonds, debentures, preference shares and convertible securities - variable income securities - equity shares.

Unit V: Investment by individuals - investments policies of individuals - Tax saving schemes in India.

Text & Reference Books:

1. James Fransis, Investment Analysis and Management, Clark, Tata McGraw-Hill Co, New Delhi.
2. J. Fabozzi, Frank, Investment Management, Prentice Hall, New Delhi.
3. S. Kevin, Portfolio Management, Prentice Hall, New Delhi.
4. Investment Management, Margham Publications.

**MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-IV/ Ppr.no.21 (D) /
Major Elective-I (D)**

OFFICE AUTOMATION

Unit- I: Introduction to office: Introduction to office 2000 – opening and closing office programs- Microsoft office – Short cut keys- tool bars- Customising Office Application- Files and folders- Configuration printers- Installation Programs.

Unit- II: MS-Word: Creating a document – Copying and moving text- Formatting the document (Font, Paragraph, Bullets and Numbering, Page setup). Inserting page breaks - Page numbers- Margin- Application of Header and Footer. Creating Tables - Entering Text- Formatting Table – Using Formulas- Mail merge – Letter – Label – Envelope.

Unit- III: MS-Excel: Introduction to electronic spread sheet – Excel 2000- Basics creating and saving a work book- entering data into worksheet within (manual- Automatic) – basic formatting – Basic Excel function – Chart (various Types)

Unit-IV: MS- Power Point: Create a new presentation using Blank Presentation- Formatting text and applying designs and back ground of slide. Create a new presentation using Templates – Apply Custom animation, Slide Transition, Sound effect – View show. Create a new presentation using Auto content Wizard.

Unit- V: MS- Access and Tables: Creating a New Blank data bases- Creating Table – Field size- Caption- Data types – Indexed Unicode- Compression – Decimal Places, Modifying Tables – Modifying Field Property.

Text & Reference Books:

1. Vikas Gupta, Comtex Computer Course Kit (XP) Edition), Dreamtech publish, Delhi.
2. Alexis Leon, Mathews Leon, Chitra, Jeyari, Fundamentals of computing C Programming and MS office, Vijay Nicole Private Limited.
3. OFFICE AUTOMATION- PRACTICAL.
4. Office Management, Margham Publications.

Practical

MS Word

a. Text Manipulation

Changing the font size and type
Aligning and justification of text
Underlining the text
Indenting text

- i. Prepare the Bio-data
- ii. Prepare a Letter

b. Usage of numbering, bullets, footer and headers

- i. Prepare a document and Auto formation
- ii. Prepare a document with built, footers and headers

c. Tables and Manipulations

- i. Create a Calendar and auto format
- ii. Create a mark sheet-using table
- iii. Picture insertion and alignment

d. Mail Merge Application

M.S. Excel

- i. Creating and serving Excel sheet
- ii. Usage formulas and build-in functions
- iii. Describe the types of function
- iv. Data sorting
- v. Mark sheet preparation
- vi. Inserting chart

M.S Power point

- i. Creating and saving Presentation
- ii. Prepare a presentation of your own

M.S Access

- i. Creating database of your own
- ii. Modify table content in data base

COMPUTER APPLICATIONS IN BUSINESS

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Areas of Computer Applications- Input Process and output (I-P-O) Cycle – Components of computer- Hardware and Software- Operating Systems – Windows.

Unit II: Overview of E-Commerce and E-Business – Potential benefits of E-commerce, Limitations - Impact of E-commerce on Business Models. E- Commerce applications: Entertainment, E- Marketing, E- Advertising, Mobile Commerce, Online trading, E-learning, E- Shopping.

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

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisite for EDI. Issue of EDI: Legal issue, Security issue, Privacy issue.

Unit V: E- Marketing techniques: Search engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chain letters. Applications of 5 P's (Product Price, Price, Place, Promotion, People) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons.

Text &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. Introduction to Computer Science – IITL Education Solutions ltd.
5. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.

BUSINESS MODELS

Unit I : Meaning of Business – Entrepreneur (Meaning, Characteristics of an entrepreneur)- Enterprise- a business venture- Business idea and opportunity- Examining some business ideas in agriculture, agro-based enterprises, general trade (including shops), manufacturing products and services (including hotels) and their unique features by incorporating outsourcing.

Unit II : Preparing a Business Plan – Retail selling grocery shop; a textiles selling shop; any other consumer goods selling business; a small scale manufacturing unit –Printing Press-Electrical and Electronic goods dealership. Contract works as business - Estimating the returns or profits- Preparing a conceptual and graphic model.

Unit III: Financing model for a business: Sources for a small business- owned capital, friends and relatives; banks; government sources; suppliers and customers; interest and other costs and the terms and conditions attached to such sources and investing the finance in assets-The working capital cycle- Illustrating the problems involved therein.

Unit IV: Marketing and Selling models- Advertising and soliciting customers, customer relationship; Quality assurance; Pricing Methods; Competition and strategies in facing the competition.

Unit V: Models for managing the human resources in the business- recruitment, training, employee productivity and compensation; Building up organizational procedures and commitment, loyalty. (To be explained in general and in terms of the types of businesses taught in the earlier Units)

Text & Reference Books:

1. Rashmi Bansal, Take Me Home: The Inspiring Stories of 20 Entrepreneurs. Westlands, 2014.
2. Peter F.Drucker, Innovative Entrepreneurship, Harper Business, Reprint Ed. 2006.
3. Peter Theil, Zero to One: Note on Start- ups or How to build the future, Crown Business, 2014.
4. Sangram Keshari Mohanty, Fundamentals of Entrepreneurship, (PB) PHI, 2005.
5. Alexander Osterwandler, Business Model Generation, Crown Business, 2014.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-IV/ Ppr.no.23 (B)/
Skilled Based -II (B)**

CAREER PLANNING

Unit I: Career Planning-Meaning-How to get Employment-(Jobs through competitive examinations , Employment Exchanges , Advertisements and applications , contracts , vocational guidance Bureaus)-Main sources of information-Commerce graduates and careers.

Unit II: Speaking skills-Essentials of a good speech-Content of a speech- Qualities of a good speaker-Self introduction-Giving speech on a general topic-Group discussion-Meaning-Features of Group discussion-Requirement for effective group discussion-How to participate in Group discussion ?-Role of Group leader-Model of group discussion(class room practice)-Report Writing-Meaning of Report-Importance-Types-Features of a good report-Steps in preparing a general report.

Unit III: Interview-Meaning-Types-Significance-Interview techniques-Preparing before interview-How to participate in an interview-Model Interview (class room practice)-General Awareness preparation.

Unit IV: Test of Numerical Ability (simple questions)-Simplification-Percentage-Profit and loss-Ratio and proportion-Time and work-Time and distance-Calendar-Clock problems.

Unit V: Test of Reasoning Ability (verbal only)-Analogy-Odd man out, coding and decoding-Direction sense test-Position and order-Alphabet test-Blood Relation-Commonsense test-Puzzle test.

Text & Reference Books:

1. Dr Shuba Mitter and S.C.Agarwal Guide to careers for commerce graduates.
2. Prakash.J.Shaw, How to develop your personality.
3. Bevosh Bhiskshu, Steps to success.
- 4.Kochar.S.K, Educational and vocational Guidance in colleges and universities.
5. Mohan.K.Mani Ram Agarwal, General Knowledge Digest.
6. Arokian.J.B, Career counselling.
7. Agarwal.R.S, Mordern Approach to verbal Reasoning.
8. Agarwal.R.S, Quatitative Aptitude.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-IV/ Ppr.no.23 (C) /
Skilled Based-II (C)**

ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship – meaning – definition – importance – Entrepreneur – types of entrepreneurs – functions of entrepreneurs – qualities of entrepreneurs – entrepreneur as a career – role of entrepreneur in economic development.

Unit II: Factors affecting entrepreneurial growth – economic – social cultural –psychological and sociological factor – women entrepreneurship – functions and problems of women entrepreneurs

Unit III: MSME – definition – overview of MSME in India – Government policies & support measures – schemes and incentives – problems and prospects of MSME in India – entrepreneurship development programmes.

Unit IV: Industrial finance to entrepreneurs – TIIC, SIDBI and commercial banks. Institutional support to entrepreneurs – EDII – NAYE- KVIC- DIC and industrial estates.

Unit V: Project report – meaning and importance – contents of project report – project appraisal – market feasibility – technical feasibility – financial feasibility and economic feasibility.

Text & Reference Books:

1. Robert D Hisrich, Michael P Peters & Dean A Shephard, Entrepreneurship, TataMcgraw Hill Co.
2. N.P. Srinivasan, Entrepreneurship Development, Sultan Chand & Sons.
3. P. Saravanavel, Entrepreneurship Development, Esspeekay Publishing House.
4. S.S. Khanka, Entrepreneurial Development, S. Chand & Sons.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-IV/ Ppr.no.24 (A) /
Non -Major Elective-II (A)**

FINANCIAL ACCOUNTING

Unit I: Average Due Date

Unit II: Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement

Unit III: Self balancing Ledger – Sectional balancing system

Unit IV: Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V: Rectification of Errors (Simple problems only).

Text & Reference Books:

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai-17.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. S.P.Jain & K.L.Narang, Advanced Accountancy – Kalyani Publishers, New Delhi.
5. P.C.Tulsian, Accountancy –Tata McGraw – Hill edition.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-IV (B.Com) Semester-IV/ Ppr.no.24 (B) /
Non-Major Elective-II (B)**

HUMAN RIGHTS

Unit I: Meaning - Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights

Unit II: Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law

Unit III: Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981

Unit IV: Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission

Unit V: Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions

Text & Reference Books:

1. Paras Diwan, Peerushi Dewan , Human Rights and Law.
2. Dr. Giriraj Shah, IPS & K.N. Gupta, IPS, Human Rights.
3. Jagannath Mohany , Teaching of Human Rights.
4. C. Nirmala Devi, Human Rights
5. Praveen Vadkar, Concepts, Theories and Practice of Human Rights, Neha Publishers
6. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
7. Roy.A.N. Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
8. Asish Kumar Das and Prasant Kumar Mohanty, Human Rights in India: Sarup and sons, New Delhi, 2000