

MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI

UG COURSES – AFFILIATED COLLEGES

B.Com with Computer Applications

(Choice Based Credit System)

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

(45th SCAA meeting held on 09.02.2017)

Sem.	Pt. I/ II/ III/ IV/V	Subject Status	Subject Title	Hrs. per week	Cre dits	Marks				
						Maximum			Passing minimum	
						Int.	Ext.	Tot.	Ext.	Tot.
V	III	Core - 10	CORPORATE ACCOUNTING I	7	5	25	75	100	30	40
	III	Core - 11	COST ACCOUNTING	7	5	25	75	100	30	40
	III	Core - 12	BUSINESS LAW	6	6	25	75	100	30	40
	III	Major Elective – II (Any One)	1.*APPLICATION OF TALLY IN ACCOUNTING	6	5	50@	50@	100	20	40
			2.INCOME TAX LAW &PRACTICE I							
			3.LOGISTICS MANAGEMENT							
IV	Common Skill Based (Any One)	1.EFFECTIVE COMMUNICATION / 2.PERSONALITY DEVELOPMENT	4	4	25	75	100	30	40	
SUBTOTAL				30	25					

*** Internal 25 marks for Theory and External 75 marks for Practical**

@: Award of marks for practical component is as per the 45th SCAA resolution [no.: 45.7.2.1(45.T4) –refer www.msuniv.ac.in]

Sem	Pt. I/ II/ III/ IV/V	Subject Status	Subject Title	Hrs per week	Cre dits	Marks				
						Maximum			Passing minimum	
						Int.	Ext.	Tot.	Ext.	Tot.
VI	III	Core - 13	CORPORATE ACCOUNTING II	6	5	25	75	100	30	40
	III	Core - 14	MANAGEMENT ACCOUNTING	6	5	25	75	100	30	40
	III	Core - 15	INDUSTRIAL LAW	6	5	25	75	100	30	40
	III	Core - 16	AUDITING	6	5	25	75	100	30	40
	III	Major Elective – III (Any One)	1.MULTIMEDIA WITH APPLICATION	6	5	25	75	100	30	40
			2.RETAIL MANAGEMENT							
			3.INCOME TAX LAW & PRATICE II							
SUBTOTAL				30	25					

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)

Semester-V / Ppr.no.25/Core-10

CORPORATE ACCOUNTING - I

Unit I: Issue of shares- Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures.

Unit II: Final Accounts of Companies as per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only)

Unit IV: Profit Prior to Incorporation- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

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. Pearson, Financial Accounting, Margham Publications.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-V /Ppr.no.26 /Core-11

COST ACCOUNTING

Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Operating and Service Costing - Practical problems.

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart – Application of Marginal Costing – Fixation of selling price – Closure of Department or Discontinuing a Product – Selection of Profitable Product Mix – Profit planning – Decision to Make or Buy – Foreign market order – Introduction of New product – Practical problems.

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero Base Budget .

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Text & Reference Books:

1. R.S.N.Pillai&V.Bagavathi, Cost Accounting, S.Chand & company LTD, Ramnagar, NewDelhi -110055.
2. S.P.Iyenger , Cost and Management Accounting, Sultan chand &Sons, New Delhi - 110002.
3. S.P.Jain & Narang, Cost Accounting, Kalyani Publishers, Ludhiana- 141008.
4. A. Murthy, S. Guruswamy- Cost Accounting- Vijay Nilcole Cost Accounting, Imprints Private Limited , Chennai.
5. T.S. Reddy and Hariprasad Reddy- Cost Accounting- Margham Publications
6. K. Alex, Cost Accounting, Dorling Kindersley (India) Pvt. Ltd, Noida.

**MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-V/ Ppr.no.27/Core-12**

BUSINESS LAW

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan & C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. Tejpal Sheth, Business Law, Pearson's India Education Services Pvt. Ltd.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-V / Ppr.no.28(A)/Major Elective – 2 (A)

APPLICATION OF TALLY IN ACCOUNTING

Unit I : Fundamentals of TALLY.ERP 9 -Introduction - Salient Features of Tally.ERP 9, Getting functional with Tally ERP 9, Start up, Quitting Tally .ERP 9 Create a Company, Select a Company, Alter a Company, Shut a Company - Company Features - -Configurations

Unit II: Create Accounting Masters In TALLY.ERP 9 - Groups - Pre-defined Groups of Accounts, Creating Single Group, Creating Multiple Groups, Displaying Group, Altering Group. Ledgers - Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger.

Unit III: Creating Inventory Masters In TALLY.ERP- Stock Groups - Creating Single, Multiple Stock Group, Displaying and Altering Stock Groups. Stock Categories - Creating Single, Multiple Stock Categories, Displaying and Altering Stock Category -Units of Measure , Godowns - Creating Single Multiple Godowns, Displaying and Altering Godowns Stock Items - Creating Single, Multiple Stock Item Stock Items, Displaying and Altering Stock items

Unit IV: Voucher Entry In TALLY.ERP 9 Voucher Types - Predefined Vouchers in Tally.ERP 9, Creating Voucher Type, Displaying Voucher Type, Altering Voucher Types Financial Statements - Balance sheet, Profit &Loss A/c, Trial Balance -Accounting Books & Reports - Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics

Unit V: VAT – Value Added Tax and TDS- Introduction to VAT -VAT Classification – Creating Tax Ledger Input VAT @ 12.5 % - Creating Tax Ledger Output VAT @ 4%, Cost Centers, Cost Categories, Tax Collected at Source (TCS) TDS (Tax Deducted at Source), Payroll, Attendance Creation, Salary Detail Creation

Text & Reference Books:

1. Ramesh.Bangia, Using Tally ERP 9, Khanna Book Publishing Ltd.2010
2. Asok K. Nadhani, Mastering Tally ERP 9, BPB Publication.
3. Tally ERP 9 Training Guide, Kitabmahal.

TALLY PRACTICAL

1. Preparation of Trial balance
2. Balance sheet
3. Subsidiary Books
4. Petty cash book
5. Inventory Info
6. Pay Roll Module
7. TDS and TCS Calculations
8. VAT Calculations

Record note	: 15 marks,
Programme Writing	: 15×2=30 marks,
Debugging	: 10×2=20 marks,
Result	: 5×2=10

**MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-V/ Ppr.no.28(B) / Major Elective – 2 (B)**

INCOME TAX LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax law and practice
3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.
4. B.B. Lal, Income Tax, Darling Kindersley Pvt. Ltd, Noida.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-V / Ppr.no.28(C)/ Major Elective – 2 (C)

LOGISTICS MANAGEMENT

Unit I: Logistics - Meaning - Importance - Logistical Competency - Logistical Mission - Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change - IT Revolution - TQM initiatives.

Unit II: Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics - Inventory flow - Information flow.

Unit III: Operating objectives - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system - inventory ownership - information technology - knowledge transfer capacity.

Unit IV: Information functionality and inventory functionality - principles of logistics information - Information Architecture - planning - operations - Logistics Information flow - application of new information technologies - electronic data interchange standards - inventory determining order point - lot size - accommodating uncertainty - replenishing ordering and warehousing management.

Unit V: Transportation infrastructure - transport functionality - principles - modal classification transportation formats - suppliers of transportation service - storage functionality principles - concept of strategic storage - developing warehouse resource - warehouse strategy.

Text & Reference Book:

1. Logistical Management (Integrated supply chain Process) - By Donald J Bowersox, David J. Closs - Tata McGraw-Hill edition
2. Supply chain Logistics Management - By Donald J. Bowersox, David J. Closs, and M. Bixby Cooper – Tata Mc Grow Hill Publishers.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI/Ppr.no.30/ Core-13

CORPORATE ACCOUNTING II

Unit I : Liquidator's final statement of Accounts.

Unit II: Accounts of Banking Companies – Rebate on Bills discounted- Final Accounts.

Unit III: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus.

Unit IV: Holding companies- Preparation of Consolidated balance sheet

Unit V: Human Resource accounting – Objectives- Methods of Human Resource Value Accounting- Social Responsibility Accounting.

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. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI /Ppr.no.31/ Core-14

MANAGEMENT ACCOUNTING

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and financial accounting – Cost accounting and Management accounting.

Unit II: Financial Statements – Meaning and types of Financial Statements - Analysis and Interpretation of Financial Statements – Types of Financial Statement Analysis – Steps involved in Financial Statement Analysis – Techniques of Financial Statement Analysis – Uses and Limitations of Financial Statement Analysis.

Unit III: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.

Unit IV: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position – Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.

Unit V: Basics of Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process – Evaluation of Investment proposals – Traditional methods – Pay- back period method – Net Present Value method – Internal Rate of Return method (Simple problems only).

Text & Reference Books:

1. R.S.N.Pillai & Bagavathi, Management Accounting, S.Chand &Company
New Delhi-110055.
2. Dr.S.N.Maheswari, Principles Of Management Accounting, Sultanchand&Sons, New
Delhi 110002.
3. S.P.Jain&K.L.Narang, Cost And Management Accounting, Kalyani Publishers, Ludhiana
141008.
4. S.P.Iyenger, Cost And Management Accounting, Sultanchand&Sons, Newdelhi -110002.
5. T.S.Reddy & Y.Hariprasad Reddy, Management Accounting, Margham Publications,
Chennai -600017.
6. A.Murthy, S. Guruswamy, Management Accounting-Theory & Practice, Vijay Nicole
Imprints Private Limited, Chennai.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI / Ppr.no.32/Core-15

INDUSTRIAL LAW

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI / Ppr.no.33 /Core-16
AUDITING

Unit I: Introduction – meaning – objectives – difference between Accountancy and Auditing – advantages – limitations – Audit programme – Audit working papers – preliminaries before Audit – test checking and routine checking.

Unit II: Internal check – meaning – objectives – difference between internal control and internal Audit – Advantages and Disadvantages of internal check – internal check regarding cash, purchases, purchase returns, sales and sales returns.

Unit III: Vouching – meaning – objects – importance of vouchers – precautions to be taken by the Auditors while examining vouchers – vouching of various transactions.

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – verification of liabilities – Valuation of investment, Stock -in -Trade and Book debts.

Unit V: Company Auditor - Appointment – qualification and disqualification – removal of an Auditor – status – rights – duties and liabilities – Auditor’s Report – content – kinds of Auditors Report – general considerations for drafting the report.

Text & Reference Books:

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr. T.R. Sharma, Auditing, Sahitya Publication, Agra.
3. Dinkar Pagare, Principles and practice of Auditing, Sultan Chand & Sons, New Delhi.
4. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
5. S.K. Basu, Auditing Principles and Techniques, Pearson India Education Services Pvt. Ltd, Noida.

**MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI / Ppr.no.34 (A) / Major Elective – 3(A)**

MULTIMEDIA WITH APPLICATION

Unit I: Introduction: Multimedia : Introduction to Multimedia : Classification of Multimedia, Multimedia Software, Components of Multimedia – Audio : Analog to Digital conversion, sound card fundamentals, Audio play backing and recording Video, Text : Hyper text, Hyper media and Hyper Graphics, Graphics and Animation : Classification of Animation. Authoring Process and Tools.

Unit II: Multimedia Usages: Uses of Multimedia- Introduction to making multimedia – The stage of Project- hardware & software requirements to make good multimedia- skills and Training opportunities in Multimedia -Motivation for Multimedia usage

Unit III: Multimedia I/O Technologies: Multimedia input and output technologies -Key Technology Issues- Pen Input- Video and Image Display Systems- Print Output Technologies- Image Scanners- Digital Voice and Audio- Video Images and Animation- Full Motion Video.

Unit IV: Multimedia System Design: Multimedia system design - design- Types of Multimedia systems - Virtual Reality Design - Components of Multimedia system - Distributed Application Design Issues - Distributed Multimedia Systems

Unit V: Multimedia Application: Multimedia Applications- Inter- personnel Communication- Interactive Applications over the Internet- Entertainment Applications and Multimedia Conferencing.

Text & Reference Books:

1. Tay Vaughan, “Multimedia making It work”, TMH 8th Edition
2. S. Gokul : Multimedia Magic, BPB Publication.
3. Bufford : Multimedia Systems, Addison Wesley
4. Jeffcoate : Multimedia in Practice, Prentice-Hall.

MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI / Ppr.no.34 (B) / Major Elective – 3(B)

RETAIL MANAGEMENT

Unit I: Introduction to retailing - nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing Business - Wheels of retailing - retailing life cycle.

Unit II: Types of retailing institutions - retailing institutions by ownership - retailing institutions by store based and non - store based - vertical marketing system - Traditional retailing.

Unit III: Strategic planning in retailing - understanding retailing environment - identifying and understanding customers, information gathering, designing retail information system processing of information system and research.

Unit IV: Location and organizational decisions - Trading area analysis site selection - organizational pattern in retailing - operational management - financial decisions - use of technology.

Unit V: Merchandise Management - Buying and handling - product assortment decision - Inventory Management - Merchandise pricing - Merchandise Labeling and packing - Retail promotion - Retail promotion strategy - Building retail store image - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

Text & Reference Book:

1. Michael Levy and Barton A Weot, Retail management, McGraw-Hill Irwin.
2. Berman, Barry and Jeol R Evans, Retail management A Strategic Approach, Prentice Hall, New Jersey.
3. Cox, Roger and Paul Brittain, Retail management, Prentice Hall, Harlow.
4. Michael Levy, Barton A Weitz, Ajay Pandit, Retailing Management, McGraw Hill Company.

**MSU/2016-17/UG-Colleges/Part-III (B.Com with Computer Applications)
Semester-VI / Ppr.no.34 (C) / Major Elective – 3(C)**

INCOME TAX LAW & PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, Pooja Ghai and Rajeev Puri, Income tax law and practice.
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited.