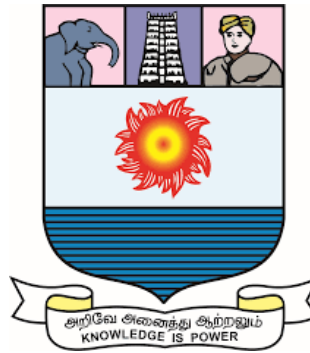


MANONMANIAM SUNDARANAR UNIVERSITY

Accredited with 'A+' Grade (CGPA: 3.46 Out of 4.0) by NAAC (4th Cycle)

Tirunelveli– 627 012, Tamilnadu, India

CENTRE FOR DISTANCE AND ONLINE EDUCATION



PROGRAMME PROJECT REPORT

B.Com

REGULATIONS AND SYLLABUS
[From the academic year 2026-2027 onwards]

Credit Based System

PROGRAMME PROJECT REPORT

Bachelor of Commerce

Credit Based System (CBS)

PROGRAMME MISSION AND OBJECTIVES

VISION

To provide quality education in Commerce through learner-centric and skill-oriented teaching, and to develop competent, ethical, innovative, and socially responsible graduates capable of meeting the challenges of the dynamic global business environment.

MISSION

- To impart comprehensive and application-oriented knowledge in Commerce and allied disciplines.
- To equip learners with professional competencies in Accounting, Banking, Finance, Insurance, Taxation, Marketing, and Business Laws.
- To promote entrepreneurship, leadership qualities, communication skills, and ethical values among learners.
- To prepare students for employment, higher education, research, and self-employment opportunities in Commerce and business sectors.
- To contribute towards social, economic, and national development through quality higher education.

OBJECTIVES OF THE PROGRAMME

1. To provide strong foundational and advanced knowledge in Commerce and business-related subjects.
2. To develop analytical, managerial, accounting, financial, and entrepreneurial skills among learners.
3. To prepare students for employment opportunities in public and private sectors, banking, finance, insurance, taxation, and corporate organizations.
4. To enhance professional competencies required for higher studies and professional courses such as M.Com., MBA, CA, CMA, CS, and other competitive examinations.
5. To promote research aptitude, critical thinking, communication skills, and ethical business practices.
6. To encourage self-employment and entrepreneurial initiatives among learners.

RELEVANCE OF THE PROGRAMME WITH HEI's MISSION AND GOALS

The Bachelor of Commerce (B.Com.) Programme is designed in alignment with the Vision and Mission of Manonmaniam Sundaranar University to provide accessible, affordable, and quality higher education through the Open and Distance Learning (ODL) mode.

The programme aims to transform learners into intellectually competent and professionally skilled human resources capable of contributing to national development in educational, social, technological, environmental, and economic dimensions.

The curriculum integrates theoretical concepts with practical applications in Commerce, Accounting, Finance, Banking, Taxation, Marketing, and Business Management. The programme also emphasizes:

- Employability enhancement
- Skill development
- Entrepreneurial orientation
- Professional ethics
- Research and innovation
- Lifelong learning

The programme is structured to meet contemporary industrial and societal requirements and to facilitate career advancement and higher education opportunities for learners.

NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS

The B.Com. Programme is intended for a wide spectrum of learners including:

- Students aspiring for higher education in Commerce and Management
- Working professionals seeking career advancement
- Employees in banking, finance, taxation, insurance, and business sectors
- Entrepreneurs and self-employed individuals
- Learners preparing for competitive examinations
- Chartered Accountancy, Cost Accountancy, and Company Secretaryship aspirants
- Distance learners seeking flexible learning opportunities

The programme caters to learners from urban and rural backgrounds and supports inclusive and lifelong learning.

EMPLOYMENT OPPORTUNITIES

Employment Areas

Graduates of the B.Com. Programme can find employment opportunities in:

- Banking and Financial Institutions
- Insurance Companies
- Accounting and Auditing Firms
- Business Consultancy Organizations
- Tax Consultancy Services

- Export and Import Agencies
- Investment and Merchant Banking Firms
- Marketing and Sales Organizations
- Treasury and FOREX Departments
- Educational Institutions
- Industrial and Manufacturing Organizations
- Public and Private Sector Enterprises

Job Opportunities

B.Com. graduates may work as:

- Accounts Executive
- Banking Assistant / Probationary Officer
- Tax Consultant
- Auditor
- Finance Executive
- Human Resource Executive
- Insurance Advisor
- Stock Broker
- Export–Import Executive
- Financial Consultant
- Business Development Executive
- Office Administrator
- Entrepreneur

Graduates are also eligible to pursue:

- M.Com.
- MBA
- LLB
- CA (Chartered Accountancy)
- CMA
- CS
- Other professional and competitive examinations

APPROPRIATENESS OF THE PROGRAMME TO BE CONDUCTED UNDER OPEN AND DISTANCE LEARNING MODE

The Bachelor of Commerce Programme is highly suitable for delivery through Open and Distance Learning (ODL) mode as it provides flexibility, accessibility, and learner-centric education to diverse categories of students.

The programme enables learners to continue their education without affecting their employment or personal responsibilities. Through self-learning materials, academic counselling, assignments, and technology-enabled support systems, learners can effectively acquire knowledge and professional competencies in Commerce and related fields.

The programme helps learners to:

- Develop accounting, financial, taxation, and managerial skills
- Enhance communication, analytical, and decision-making abilities
- Gain entrepreneurial and business management competencies
- Acquire employability and professional skills relevant to industry requirements
- Pursue higher education and research opportunities

The programme serves as a strong foundation for advanced studies and professional careers in Commerce, Management, Finance, Banking, Insurance, and allied sectors.



MANONMANIAM SUNDARANAR UNIVERSITY -TIRUNELVELI
UG PROGRAMMES



OPEN AND DISTANCE LEARNING(ODL) PROGRAMMES

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

B.Com (TM & EM)

Semester	Course	Title of the Course	Course Code	Course Type
I	Part I –Languages (Tamil)	Pothu Tamil-I-Tamil Ilakkiya Varalaru-I	J1TL11	Theory
	Part II – Languages (English)	General English–I	J2EN11	Theory
	Core I	Financial Accounting I	JMCO11	Theory
	Core II	Principles of Management	JMCO12	Theory
	Elective	Business Communication	JECO11	Theory
	Skill Enhancement Course - I	Digital Banking	JSCO11	Theory
	Foundation Course	Fundamentals of Business Studies	JFCO11	Theory

3. FINANCIAL ACCOUNTING -I

Unit	Contents
I	<p>Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts–Subsidiary Books —Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement –Need and Preparation</p>
II	<p>Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</p>
III	<p>Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation</p> <p>Bills of Exchange–Definition–Specimens – Discounting of Bills – Endorsement of Bill –Collection –Noting–Renewal – Retirement of Bill under rebate</p>
IV	<p>Accounting from Incomplete Records – Single Entry System Incomplete Records - Meaning and Features – Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p>
V	<p>Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.</p> <p>Insurance Claims – Calculation of Claim Amount - Average clause (Loss of Stock only)</p>
Textbooks	
1.	S.P.Jain and K.L. Narang Financial Accounting - I, Kalyani Publishers, New Delhi.
2.	S.N.Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L.Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

4. PRINCIPLES OF MANAGEMENT

Unit	Contents
I	Introduction to Management Meaning - Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W – Duties & Responsibilities.
II	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective(MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods- Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination–Meaning –Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques–Management by Exception [MBE].</p>
Textbooks	
1	Gupta. C.B,- Principles of Management - L.M.Prasad, S.Chand & Sons Co.Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & SonsPublications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M.Prasad, Principles of Management, S.Chand & Sons Co.Ltd, New Delhi.
5	R.K.Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

5. BUSINESS COMMUNICATION

Unit	Contents
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication– E-Communication - Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars
III	Banking& Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance–Kinds–Correspondence Relating to Marine Insurance – Agency Correspondence–Introduction– Kinds –Stages of Agent Correspondence – Terms of Agency Correspondence
IV	Secretarial Correspondence Company Secretarial Correspondence–Introduction–Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing– Introduction –Types of Reports–Preparation of Report Writing
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
5	M.S.Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

6. DIGITAL BANKING

Unit	Contents
I	Digital Banking Products Digital Banking –Meaning – Features-Digital Banking Products -Features-Benefits –Bank Cards–Features and Incentives of Bankcards-Types of Bank Cards- New Technologies-Euro pay, Master and Visa Card(EMV)- Tap and Go, Near Field Communication (NFC) etc.- Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending– Digital Lending Process-Non-Performing-Asset(NPA).
II	Payment System Overview of Domestic and Global Payment systems- RuPay and RuPay Secure – Immediate Payment Service (IMPS)– National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH) – Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer(NEFT) – Innovative Banking &Payment Systems.
III	Mobile and Internet Banking Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types – Crypto currency and Bit coins.
IV	Point of Sale Terminals Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals – Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.
V	Automated Teller Machine and Cash Deposit Systems Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch(NFS) -Various Value Added Services - Proprietary , Brown Label and White Label ATMs – ATM & CDM Network Planning – Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.
Text Books	
1	IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2	Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24 th Revised Edition. Himalaya Publishing House, New Delhi
3	Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4	Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

7. FUNDAMENTALS OF BUSINESS STUDIES

Unit	Contents
I	Commerce – Introduction Definition of Commerce -Importance's of Commerce - Meaning of barter system- business – industry – trade - hindrances of trade - branches of Commerce.
II	Accounting – Introduction Book – Keeping - Meaning - Definition – Objectives – Accounting - Meaning – Definition – Objectives – Importance – Functions – Advantages – Limitations - Methods of Accounting - Single Entry Double Entry - Steps involved in double entry system - Advantages of double entry system - Meaning of Debit and Credit -Types of Accounts and its rules-Personal Accounts - Real Accounts-Nominal Accounts.
III	Marketing and Advertising Meaning of Marketing - Definition-Functions of Marketing – Meaning of Consumer – Standardization and Grading - Pricing– Kinds of Pricing – AGMARK – ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media.
IV	Auditing & Entrepreneurial Development Introduction of Auditing - Origin and Evolution – Definition - Features of Auditing - Objectives of Auditing Advantages of Audit - Limitations of Auditing - Distinction between Auditing & Investigation - Distinction between Accounting & Auditing – Basic Principles of Audit - Classification of Audit - Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur – Problems of Women entrepreneur-Concept of Women Entrepreneurs
V	Income Tax Law and Practice Tax history – Types –Various Terms in Tax-Exempted Income U/S10 – Canons of Taxation - Income Tax Authority and Administration - Slab Rate – Filing of Returns- Residential Status.
Text Books	
1	L. M. Prasad, Principles of Manaement, 2022 S.Chand & Sons Co.Ltd, New Delhi.
2	S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3	Dr.N.Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5	Sundar K . And Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6	T.Srinivasan 2024 Income Tax & Practice–Vijay Nicole Imprints Private Limited, Chennai.



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OPEN AND DISTANCE LEARNING(ODL) PROGRAMMES

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

B.Com (TM & EM)

Semester	Course	Title of the Course	Course Code
II	Part I – Languages (Tamil)	தமிழ் இலக்கிய வரலாறு - II	J1TL21
	Part II – Languages (English)	General English – II	J2EN21
	Core – III	Financial Accounting - II	JMCO21
	Core – IV	Business Law	JMCO22
	Elective - II	Business Environment	JECO21
	Skill Enhancement Course – II	Stock Market Operations	JSCO21
	Skill Enhancement Course – III	New Venture Planning and Development	JSCO22

FINANCIAL ACCOUNTING – II

UNIT	CONTENTS
I	Hire Purchase and Installment System : Hire Purchase System – Accounting Treatment– Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System- Calculation of Profit.
II	Branch and Departmental Accounts: Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
III	Partnership Accounts – I : Partnership Accounts: – Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Good will – Retirement of a Partner – Death of a Partner.
IV	Partnership Accounts – II: Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Good will – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
V	Accounting Standards for financial reporting (Theory only): Objectives and Uses of Financial Statements for Users-Role of Accounting Standards Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction- Difference between Ind AS and IFRS.
Recommended Text	
1	Radhaswamy and R.L. Gupta : Advanced Accounting, Sultan Chand, New Delhi.
2	M.C.Shukla T.S.Grewal & S.C.Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	SP Jain and K. L. Narang: Financial Accounting - I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A.Murthy, Financial Accounting, Margam Publishers, Chennai.

BUSINESS LAW

UNIT	CONTENTS
I	Elements of Contract : Indian Contract Act 1872 : Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration– Capacity to Contract – Free Consent-Legality of Object – Contingent Contracts –Void Contract.
II	Performance of Contract: Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract-Termination and Discharge of Contract-Quasi Contract.
III	Contract of Indemnity and Guarantee : Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.
IV	Bailment and Pledge : Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
V	Sale of Goods Act1930 : Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non- owners-Rights and duties of buyer-Rights of an Unpaid Seller.
Recommended Text	
1	N. D. Kapoor, Business Laws – Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

BUSINESS ENVIRONMENT

UNIT	CONTENTS
I	An Introduction : The Concept of Business Environment –Its Nature and Significance – Elements of Environment – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.
II	Political Environment : Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
III	Social and Cultural Environment : Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business – Social Responsibilities of Business.
IV	Economic Environment : Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP – Growth Rate of Population – Urbanization – Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.
V	Technological Environment : Technological Environment – Concept – Meaning – Features of Technology – Sources of Technology Dynamics – Transfer of Technology – Impact of Technology on Business-Status of Technology in India- Determinants of Technological Environment.
Recommended Text	
1	C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi.
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3	Dr.V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4	Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, Mumbai.
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi.

STOCK MARKET OPERATIONS

UNIT	CONTENTS
I	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk ; Development of Securities market in India.
II	Primary Market: Concept, Functions and Importance ; Functions of New Issue Market (IPO,FPO & OFS); Methods of Floatation - fix price method and book building method; Pricing of Issues; Offer Documents ; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA ; SMEIPOs and Listing of Securities.
III	Secondary Market: Concept; Functions and Importance; Mechanics of Stock Market Trading - Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.
IV	Regulatory Frame work: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
V	Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.
Recommended Text	
1	Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2	Benjamin, G.1949.The Intelligent Investor. New York : Harper Publishing.
3	Dalton, J.M. 2001. How The Stock Market Works? New York : Prentice Hall Press. Machiraju, H.
4	Machiraju, H.R. 2019. Merchant Banking. New Delhi : New Age Publishers.

NEW VENTURE PLANNING & DEVELOPMENT

UNIT	CONTENTS
I	Starting New Ventures New Venture: Meaning and features. Opportunity identification. These arch for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The path ways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.
II	Legal Challenges in Setting up Business: Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.
III	Search for Entrepreneurial Capital : The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.
IV	Marketing Aspects of New Ventures : Developing a Marketing Plan : Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.
V	Business Plan Preparation for New Ventures : Business Plan: Concept. Pitfalls to Avoidin Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.
Recommended Text	
1	Allen, K.R. (2015). Launching New Ventures : An Entrepreneurial Approach. Boston: Cengage Learning.
2	Barringer, B.R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3	Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship : A South-Asian Perspective. Boston: Cengage Learning
4	Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA



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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
III	Part I –Languages (Tamil)	தமிழக வரலாறும் பண்பாடும்	J1TL31
	Part II – Languages (English)	General English–III	J2EN31
	Core V	Corporate Accounting I	JMCO31
	Core VI	Company Law	JMCO32
	Elective III	Business Legislation	JECO31
	Skill Enhancement Course - IV	Clearing and Forwarding in Import and Export	JSCO31
	NMC /Substitute Paper	Goods and Service Tax	JNCO31
	EVS	Environmental Studies (Common)	JEVS31

Corporate Accounting I

Unit	Contents
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment - Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In- One lot–in Installment – Purchase in the Open Market includes Ex-interest and Cum-interest-Sinking Fund Investment Method.
III	Final Accounts Introduction–Final Accounts–Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet–Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration
IV	Valuation of Good will & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.
V	Indian Accounting Standards International Financial Reporting Standard(IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards–Ind AS–1 Presentation of Financial statement, Ind AS – 2 Valuation of Inventories, Ind AS–7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business CombinationsIndAS110,Consolidated Financial Statement.(Theory Only)

Text books
S.P.Jain and N.L.Narang, Advanced Accounting Voll, Kalyani Publication, New Delhi.
R.L.Gupta and M.Radhaswamy, Advanced Accounts Voll, Sultan Chand, New Delhi.
Broman, Corporate Accounting, Taxman, New Delhi.
Shukla, Grewal and Gupta-Advanced AccountsVoll, S.Chand, New Delhi.
M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Company Law

Unit	Contents
I	<p>Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company–Lifting or Piercing the Corporate Veil–Company Distinguished from Partnership and Limited Liabilities Partnerships– Classification of Companies–Based on Incorporation, Liability, Number of Members,Control.</p>
II	<p>Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing–Memorandum of Association–Contents–Alteration– Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.</p>
III	<p>Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution: Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.</p>
IV	<p>Management & Administration Management & Administration – Directors – Legal Position – Board of Directors–Appointment/Removal–Disqualification– Director Identification Number–Directorships–Powers–Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.</p>
V	<p>Winding-up of Company Meaning–Modes–Compulsory Winding Up–Voluntary Winding Up– Consequences of Winding Up Order–Powers of Tribunal– Petition for Winding Up – Company Liquidator.</p>

Textbooks
N.D.Kapoor, Business Laws, Sultan Chand and Sons, Chennai
R.S.N.Pillai–Business Law, S.Chand, New Delhi.
M.V.Dhandapani, Business Laws Sultan Chand and Sons, Chennai
Shusma Aurora, Business Law, Taxmann, New Delhi
M.C.Kuchal, Business Law, Vikas Publication, Noida

BUSINESS LEGISLATION

Unit	Contents
I	<p>Factories Act 1948 Definition - Objects –Scope – Approval – Licensing – Registration of Factories –Notice by Occupier– General Duties of Occupier and Manufacturer – Measures to be taken by Factories for Health , Safety and Welfare of Workers–Measures –Special Provisions Relating to Hazardous Processes–Working Hours of Adults–Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children–Annual Leave with Wages –Penalties and Procedures.</p>
II	<p>Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definition - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.</p>
III	<p>Prevention of Money Laundering Act,2002 Definition – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.</p>
IV	<p>Competition Act,2002 Definition - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.</p>
V	<p>Intellectual Property Rights Intellectual Property Rights (IPR)– Introduction- Kinds of Intellectual Property Rights-Patent, Copy right ,TradeMark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge– Trade secret- IPR in India: Genesis and development.</p>

Textbooks
AkhilleshwarPathak,Legalaspectsofbusiness, McGrawHillEducation,Noida
R.S.N.Pillai&Bagavathi,Legalaspectsofbusiness,S.Chand,NewDelhi
RashmiAggarwal,RajinderKaur,Legalaspectsofbusiness,PearsonEducation Limited, New Delhi
P.K.Padhi,Legalaspectsofbusiness,PHILearning,NewDelhi

Clearing and Forwarding in Import and Export

Unit	Contents
I	<p>Clearing and Forwarding Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade-Logistics and Supply Chain Management – Roles and responsibilities of clearing and forwarding agents - Relevant legal and regulatory frame work-Documents required for clearing and forwarding</p>
II	<p>Export Procedure Documentation Documents required for export –Commercial Invoice –Packing list- Certificate of Origin –GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports</p>
III	<p>Import Procedure Documentation Import Documentation – Import license under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import</p>
IV	<p>Freight Forwarding and Transportation Freight Forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labeling and cargo handling requirements</p>
V	<p>Risk Management Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments-Export Earning Foreign Currency–Letter of credit and international payments system- Managing trade related financial documents</p>

Textbooks	
1	Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snowwhite Publications, Mumbai
2	Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3	Rathor B. S and Rathor, J. S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Goods and Service Tax

Unit	Contents
I	Introduction to Goods and Services Tax Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out of the preview of GST – Other indirect Taxes
II	Structure of GST GST Structure – CGST – SGST – IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates
III	GST Registration Process Registration processing GST – Types – Compulsory Registration – Cancellation
IV	Input Tax Credit Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit
V	Returns, Payments, Refund Process and Assessment Process of Return Filing – Types of Returns – E-Ledger and E-Payment Process in GST – Assessment Methods – Refund under GST – Refund under Special Occasions – Authorities of GST

Text Books
Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
Raj. C.A., Agarwa. K., 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi



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 தூலகம் 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 செஞ்சரி புக் ஹவுஸ்
3. தமிழில் அறிவியல் இதழ்கள்சாமுவேல்- ரா.பார்வேத்தன் ஃபிஷ்விறீன் 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

**SECOND YEAR - SEMESTER IV
PAPER II –GENERAL ENGLISH**

UNIT	Details
I	<p>GOAL SETTING (UNICEF) Life Story 1.1 From Chinese Cinderella – Adeline Yen Mah 1.2 Why I Write - George Orwell Short Essay 1.3 On Personal Mastery – Robin Sharma 1.4 On the Love of Life – William Hazlitt</p>
II	<p>INTEGRITY Short Story 2.1 The Taxi Driver – K.S. Duggal 2.2 Kabuliwala - Rabindranath Tagore 2.3 A Retrieved Reformation – O Henry Extract from a play 2.4 The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)</p>
III	<p>COPING WITH EMOTIONS Poem 3.1 Pride – Dahlia Ravikovitch 3.2 Phenomenal Woman – Maya Angelou Reader’s Theatre 3.3 The Giant’s Wife A Tall Tale of Ireland – William Carleton 3.4 The Princess and the God : A Tale of Ancient India</p>
IV	<p>Language Competency Sentences 4.1 Simple Sentences 4.2 Compound Sentences 4.3 Complex Sentences Direct and Indirect Speech</p>
V	<p>Report Writing 5.1 Narrative Report 5.2 Newspaper Report Drafting Speeches 5.3 Welcome Address 5.4 Vote of Thanks</p>
Text Books (Latest Editions)	1.Oxford Practice Grammar , John Eastwood, Oxford University Press
	2.Cambridge Grammar of English , Ronald Carter and Michael McCarthy
	3.George Orwell Essays, Penguin Classics

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	Mike Heffner, Business process management in Financial Services, F.W.Olin Graduate school of Business, United States.
	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
	E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
	B.Santhanam, Financial Services, Margham Publications, Chennai.

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 | Dheenadhayalan Vand Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai |
| 2 | Sanjay Phadke., 2020 Fintech Future: The Digital DNA 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	James SSagner, Working Capital Management, Application and Cases, Wiley, New Jersey
	Dr.SP Gupta, Management of Working Capital, Sahitya Bhavan Publication, Agra
	M.K.Rastogi, Working Capital Management, Laxmi Publication, Chennai
	Hrishikes Bhatta charya, Working Capital Management, PHI Publication, New Delhi

VALUE BASED EDUCATION

(Common Syllabus)

UNIT	Details
I	Introduction to Value based Education 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.
II	Harmony in Being and Living 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.
III	Social Issues, Social Justice and Human Rights 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
IV	Values and Mass Media 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
V	Ethics 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 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, Buston: Houghton Mifflin. 2. Centaral 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. Chikago: 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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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	Credits
V	Core-IX	Cost Accounting-I	JMCO51	4
	Core-X	Banking Law and Practice	JMCO52	4
	Core-XI	Income Tax Law and Practice-I	JMCO53	4
	Core-XII	Auditing and Corporate Governance	JMCO54	4
	Elective-V	Research Methodology	JECO51	3
	Elective-VI	Human Resource Management	JECO52	3
	NMC/Substitute Paper	Agricultural Economy of India	JNCO51	3

COST ACCOUNTING-I

Unit	Contents
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting– Installation of Costing System–Classification of Costs–Cost Centre–Profit Centre.
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet-Tenders & Quotations-Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials–Methods of Issue–FIFO–LIFO–Base Stock Method–Specific Price Method Simple and Weighted Average Method.
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.
V	Overheads Costing Overheads–Definition–Classification–Allocation and Apportionment of Overheads–Basis of Apportionment–PrimaryandSecondaryDistribution-Absorption of Overheads–Methods of Absorption Preparation of Overheads Distribution Statement–Machine Hour Rate – Computation of Machine Hour Rate.
Textbooks	
1	Jain S.P.and Narang K.L, Cost Accounting.Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S.Chand & Co, New Delhi,
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P.Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

BANKING LAW AND PRACTICE

Unit	Contents
I	<p>Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB,UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking- Unit Banking - Universal Banking- Financial Inclusion</p>
II	<p>Central Bank and Commercial Bank Central Banking:Definition–Need-Principles-Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking:Definition-Functions–Personal Banking– Corporate Banking–Digital banking–Core Banking System(CBS)- Role of Banks in Economic Development.</p>
III	<p>Banking Practice Types of Accounts CASA– Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers – KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA)–Repo Rate & Reverse Repo Rate-securities of lending-Factors Influencing bank lending.</p>

IV	<p>Negotiable Instruments Act Negotiable Instruments–Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques–Concept-Objectives–Types of Crossing-- Consequences of Non-Crossing. Endorsement-Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative– Negotiation bank-Effect of endorsement –Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section131-Collecting bankers’duty – RBI instruction – Paying Banker Vs Collecting Banker-Customer Grievances – Grievance Redressal–Banking Ombudsman.</p>
V	<p>Digital Banking Meaning-Services-e-banking and financial services-Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking– Anywhere Banking-Any Time Banking-Electronic Mobile Wallets.ATM–Concept-Features-Types-.Electronic money- Meaning-Categories-Merits of e-money-National Electronic FundsTransfer (NEFT), RTGS, IMPS, UPI and Digital currency–Differences - Safety and Security in Digital Banking.</p>
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice,Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K.Gordon Ebanking and Insurance,Himalaya publication, Kolkata
4	Gajendra, A texton Banking Theory Law & Practice,Vrinda Publication, Delhi
5	KP Kandasami, S.Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi.

INCOME TAX LAW AND PRACTICE-I

Unit	Contents
I	<p>Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation Features of Income Tax – Meaning of Income – Types Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10.</p>
II	<p>Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.</p>
III	<p>Income from Salary Salary Income - Definition – Allowances – Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary-Profits in Lieu of Salary-Computation of Salary Income.</p>
IV	<p>Income from House Property Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self - Occupied Property – Deductions – Computation of Income from House Property.</p>
V	<p>Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed- General Deductions – Depreciation Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) Compulsory Maintenance of Books of Accounts Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.</p>
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri-Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

AUDITING & CORPORATE GOVERNANCE

Unit	Contents
I	Introduction to Auditing Meaning and Definition of Auditing–Distinction between Auditing and Accounting–Objectives– Advantages and Limitations of Audit– Scope of Audit– Classifications of Audits–Audit of For Profit Enterprises and Non–profit Organizations
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions- Verification of Assets and Liabilities and its Valuation
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor–Audit Report – Recent Trends in Auditing- Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG-Code Of Conduct– Directors and Auditors
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability-CSR and Business Ethics, CSR and Corporate Governance – CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B.N.Tandon, S.Sudharsanam & S. Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3	Dr.T.R.Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

RESEARCH METHODOLOGY

Unit I:

Introduction to Research –Types of Research–Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research

Unit II:

Research Design–Meaning of Research design–need for research design–features of a good design – different research designs.

Unit III:

Design of sample surveys – sample design – sample survey V census survey–Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

Data Collection and preparation–Collection of Primary Data–Methods of Collecting Primary Data- Guidelines for Constructing Questionnaire/Schedule -Difference between Questionnaire and schedule- Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation –significance of report writing –different steps in writing report –layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text/Reference Books

1. C.R.Kothari, GauRav Garg,“Research Methodology methods and techniques”, New International Publishers.
2. P.Ravilochanan,“ResearchMethodology”, Margham Publications.
3. P. Saravanavel, “ResearchMethodology”,KidapPublications.

HUMAN RESOURCE MANAGEMENT

Unit	Contents
I	<p>INTRODUCTION TO HRM Definition of HRM, Objectives– Importance–Nature–Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.</p>
II	<p>RECRUITMENT AND SELECTION Definition–Objectives–Factors affecting recruitment–internal and external source of recruitment–Selection Process–Curriculum Vitae–Test-types–Kinds of employment interview–Medical Screening – Appointment Order.</p>
III	<p>TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.</p>
IV	<p>INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation –Functions of Trade Unions–Forms of collective bargaining–Workers’ participation in management – Types and effectiveness.</p>
V	<p>EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non- Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits-Remuneration– Components of remuneration– Incentives –Benefits</p>
Textbooks	
1	Ashwathappa, Human Resource Management, Tata Mc Graw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

AGRICULTURAL ECONOMY OF INDIA

Unit:I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity–Rural poverty. Agriculture: Special Features and–Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.

Unit:II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour–Meaning–Wages and Income of labour assure to improve the conditions of labour –Green Revolutions– Effects–Mechanisation–Problems and Prospects.

Unit:III Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System– Measures to improve marketing system –Agricultural Prices–Importance of Price Stability–Causes and consequences of Price fluctuations–Agricultural Price commission–minimum Prices for Agricultural goods– Procurement policy.

Unit:IV

Land Tenure system in India–Need for land Reform-abolition of intermediaries–Tenancy Legislation–Land ceiling–Land Reforms and land Tenure: Meaning of Land Tenure–Types–Abolition of intermediaries–Effects Measures to ensure the security of Tenure – Importance of Land Reforms – Various Measures.

Unit:V

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks –NABARD.

TextBooks:

1. Indian Agriculture: Problems, Progress and Prospects- By Sankaran
- 2.S.Indian Economy - By Ruddar Dutt and Sundaram.



MANONMANIAM SUNDARANAR UNIVERSITY - TIRUNELVELI
UG PROGRAMMES



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B.COM (TM & EM)

Semester	Course	Title of the Course	Course Code	Credits
VI	Core-XIII	Cost Accounting-II	JMCO61	4
	Core-XIV	Management Accounting	JMCO62	4
	Core-XV	Income Tax Law and Practice-II	JMCO63	4
	Elective- VII	Entrepreneurial Development	JECO61	3
	Elective- VIII	Logistics And Supply Chain Management	JECO62	3
	NMC/Substitute Paper	Personal Investment	JNCO61	3

COST ACCOUNTING II

Unit	Contents
I	<p>Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage –Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.</p>
II	<p>Job Costing, Batch Costing and Contract Costing Definitions-Features-A Comparison-Calculation of Profiton Contracts– Cost Plus Contract -Preparation of Contract A/c.</p>
III	<p>Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss- Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.</p>
IV	<p>Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing– Simple Problems.</p>
V	<p>Standard Costing and Variance Analysis Definition–Objectives–Advantages–Standard Cost and Estimated Cost–Installation of Standard Costing System–Variance Analysis– Material, Labour, Overhead, and Sales Variances–Calculation of Variances.</p>
Textbooks	
1	Jain S.P.and Narang K.L.Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S.,Pandey I.M., Ahuja G.K.,and Arora M.N., Practical Costing, S Chand & Co,New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P.Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

MANAGEMENT ACCOUNTING

Unit	Contents
I	<p>Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements– Common Size Statement–Trend Analysis.</p>
II	<p>Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>
III	<p>Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>
IV	<p>Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget– Production Budget–Sales Budget–Master Budget– Budgetary Control – Benefits</p>
V	<p>Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and SemiVariable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix–Make or Buy Decision –Discontinuance of a product line–Change or Status quo – Limiting Factor or Key Factor.</p>

Textbooks	
1	Jain S.P.& Narang K.L.(2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, NewDelhi.
3	Sharma and Shashi K.Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y.HariPrasad Reddy, Management Accounting, Margham Publications, Chennai.

INCOME TAX LAW AND PRACTICE II

Unit	Contents
I	<p>Capital Gains Capital Assets–Transfer–Shortterm vs long term capitals set -Computation of Capital Gains–Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.</p>
II	<p>Income From Other Sources & Clubbing of Income Charge ability-Computation of Income from Other Sources– Deductions Allowed – Clubbing of Income– Concept</p>
III	<p>Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (SimpleProblems). Deductions U/S80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and80Uonly.</p>
IV	<p>Computation of Total Income–Individual Computation of Total Income – Tax Liability of an Individuals (Old regime vs New regime</p>
V	<p>Income Tax Authorities Administration of Income Tax Act– IncomeTax Authorities– Powers of CBDT– Powers of IncomeTax Officer-Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing–Return of Loss–Belated Return –Defective Return– Signing of Return – Permanent Account Number (PAN), e-PAN–Tax credit statement(26AS)and Annual Information Statement (AIS).</p>
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri-IncomeTax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, IncomeTax Law and Practice, Margham Publications,Chennai.
3	Dinkar Pagare, IncomeTax Law and Practice, Sultan & Chand Sons,New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T.Srinivasan–Income Tax & Practice–Vijay Nicole Imprints Private Limited, Chennai.

ENTREPRENEURIAL DEVELOPMENT

Unit	Contents
I	<p>Introduction to Entrepreneur Meaning of Entrepreneurship –Characteristics of Entrepreneurship –Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.</p>
II	<p>Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition–Concept and Types–Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.</p>
III	<p>Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company–One Man partnership–Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.</p>
IV	<p>Business Model Canvas and Formulation of Project Report Introduction–Contents of Project Report –Project Description–Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise–Registration–Source of Funds–Modern Sources of Funds.</p>
V	<p>MSME's and Support Institutions Government Schemes and Women Entrepreneurship–Importance of MSME for Economic Growth–MSME–Definition–Role of Government Organizations in Entrepreneurship Development–MSMEDI–DIC–Khadi and Village Industries Commission–NSIC–NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.</p>
Textbooks	
1	JayashreeSuresh, (Reprint2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr.C.B.Gupta & Dr.S.S.Khanka (Reprint2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint2014.), Entrepreneurship Development-Small,Pearson Education,India.
4	Raj Shankar, (Reprint2016), Entrepreneurship Theory and Practice,Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House.Mumbai.

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Unit	Contents
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management–Warehouse Management–Meaning–Definition–Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.
III	Supply Chain Management Introduction and Development – Nature and Concept–Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain– Understanding the Supply Chain–Management–Participants in Supply Chain–Global Applications.
IV	Supply Chain Drivers Role of a Manager in Supply Chain –Supply Chain Performance Drivers–Key Enablers in Supply Chain Improvement–Inter Relation between Enablers and Levels of Supply Chain Improvement–Systems and Values of Supply Chain.
V	Aligning the Supply Chain with Business Strategy SCOR Model–Outsourcing 3PLs–Fourth Party Logistics–BullWhip Effect and Supply Chain–Supply Chain Relationships–Conflict Resolution Strategies –Certifications.
Textbooks	
1	G.Raghuram & N.Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, Mac Millan Publications, India.
4	Tan Miller (Author), Matthew J.Liberatore Logistics Management An Analytics - Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

PERSONAL INVESTMENT

UNIT-I: Introduction: Meaning and Definition of Investment–Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation–Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT-II: Principles of Investment: Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives–Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

UNIT-III: Investment Planning: Investment Planning–Financial Planning and Investment Planning, Features of Investment Planning, setting of investment go also different stages of an individual, Deciding the Investment time frame.

UNIT-IV: Popular Investment Media: Popular Investment Media–Bank deposits–Saving deposits, Fixed deposits, Recurring Deposits, Instruments of postoffice, Savings certificates, Public Provident Fund, Company deposits–Life Insurance Schemes–Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans–Income tax benefits with respect to payment of premiums. Real Estate–Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT-V: Types of Shares: Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.

Books for Reference: (Latest Revised Edition Only)

1. Punithavathy Pandiyan–Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi.
2. Dr. Radha, Parameswaran and Dr. Nedunchezian–Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh–Investment Management, Himalaya Publishing House, Mumbai.
4. V.A. Avadhani–Investment Management, Himalaya Publishing House, Mumbai.
5. Rajivk. Tayal–Art of Handling Money and Investments: A practical guide to Personal Finances, Atlantic publishers and distributors (p) ltd.

Duration of the Programme:

The programme for the degree of Bachelor of Commerce (Tamil Medium and English Medium) consists of three Academic / Calendar years divided into six semesters. This programme having total credits of 140 as per TANSCHÉ on par with NEP. The duration of programme is three years at a maximum of 5 years as per UGC guidelines (N+2) pattern.

Sem	Part	Course Code	Course Name	Credits	Int.	Ex t.	Tota l
I	I	J1TL11	Pothu Tamil-I-Tamil Ilakkiya Varalaru-I	3	25	75	100
	II	J2EN11	General English-I	3	25	75	100
	III	JMCO11	Financial Accounting I	5	25	75	100
	III	JMCO12	Principles of Management	5	25	75	100
	III	JECO11	Business Communication	3	25	75	100
	IV	JSCO11	Digital Banking	2	25	75	100
	IV	JFCO11	Fundamentals of Business Studies	2	25	75	100
II	I	J1TL21	Pothu Tamil - II Tamil Ilakkiya Varalaru-II	3	25	75	100
	II	J2EN21	General English - II	3	25	75	100
	III	JMCO21	Financial Accounting - II	5	25	75	100
	III	JMCO22	Business Law	5	25	75	100
	III	JECO21	Business Environment	3	25	75	100
	IV	JSCO21	Stock Market Operations	2	25	75	100
	IV	JSCO22	New Venture Planning and Development	2	25	75	100
III	I	J1TL31	Pothu Tamil - III Tamilaga Varalarum Panpadum	3	25	75	100
	II	J2EN31	General English - III	3	25	75	100
	III	JMCO31	Corporate Accounting - I	5	25	75	100
	III	JMCO32	Company Law	4	25	75	100
	III	JECO31	Business Legislation	4	25	75	100
	IV	JSCO31	Clearing and Forwarding in Import and Export	1	25	75	100
	IV	JNCO31	Goods and Service Tax	2	25	75	100
	IV	JEVS31	Environmental Studies	2	25	75	100

IV	I	J1TL41	Pothu Tamil - IV Tamilum Ariviyalum	3	25	75	100
	II	J2EN41	General English – IV	3	25	75	100
	III	JMCO41	Corporate Accounting – II	5	25	75	100
	III	JMCO42	Principles of Marketing	4	25	75	100
	III	JECO41	Financial Services	4	25	75	100
	IV	JSCO41	Fundamentals of Fin Tech	1	25	75	100
	IV	JNCO41	Working Capital Management	2	25	75	100
	IV	JVBE41	Value Based Education	2	25	75	100
V	III	JMCO51	Cost Accounting - I	4	25	75	100
	III	JMCO52	Banking Law and Practice	4	25	75	100
	III	JMCO53	Income Tax Law and Practice - I	4	25	75	100
	III	JMCO54	Auditing and Corporate Governance	4	25	75	100
	III	JECO51	Research Methodology	3	25	75	100
	III	JECO52	Human Resource Management	3	25	75	100
	IV	JNCO51	Agricultural Economy of India	3	25	75	100
VI	III	JMCO61	Cost Accounting - II	4	25	75	100
	III	JMCO62	Management Accounting	4	25	75	100
	III	JMCO63	Income Tax Law and Practice - II	4	25	75	100
	III	JECO61	Entrepreneurial Development	3	25	75	100
	III	JECO62	Logistics And Supply Chain Management	3	25	75	100
	IV	JNCO61	Personal Investment	3	25	75	100
			Total Credit	140			

Faculty and Support Staff Requirements:

The programme for the degree of **Bachelor of Commerce** requires the following faculty and supporting staff:

Staff Category	Required
Core Faculty	3
Faculty for Specialization	2
Clerical Assistant	1

Instructional Delivery Mechanisms:

- ❖ Self Learning Materials
- ❖ Web based Teaching and Learning
- ❖ Electronic study materials

1. Student Support Services:

The student support services will be facilitated by the head quarter i.e., Centre for Distance & Continuing Education, Manonmaniam Sundaranar University, Tirunelveli and its approved Learning Study Centres which are the Affiliated Colleges of Manonmaniam Sundaranar University located in the jurisdiction of this University (4 districts - Kanyakumari, Tirunelveli, Thoothukudi & Tenkasi).

2. The pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods will be explained by the staff at head quarter and Learning Study Centres who are well aware of the programme offered through ODL.
3. The post-admission student support services like issue of identity card, study materials, etc. will be downloaded from the University website (www.msuniv.ac.in – distance education), Learning Centres as well as Office of the Centre for Distance & Continuing Education.
4. The Personal contact programme for theory courses will be held at the university campus, Learning Study Centres. Programme wise Co-Ordinators along with required number of Assistant Professors are engaged to clarify the doubts of the candidates and ensuring the Teaching and Learning process.
5. The conduct of end-semester examinations, evaluation and issue of certificates will be done by office of the Controller of examinations, Manonmaniam Sundaranar University, Tirunelveli.

Procedure for Admission, curriculum transaction and evaluation:

f. 1. Procedure for Admission:

- ❖ Admission will be made as per eligibility norms prescribed by UGC/Tamil Nadu Government norms - approved by Standing Committee on Academic Affairs of this University.
- ❖ The unique service of this University is creation of Batch wise / programme wise whatsapp messenger groups from the Office of the Director and all information are conveyed directly to the candidates. (From Admission to issue of Degree Certificates)

- ❖ Last date for First year admission 31st December for Academic Year students and 30th June for Calendar Year students of every year and it will be varied as per the instruction given by UGC.

f. 2. Curriculum Transactions:

The classroom teaching would be lecture method by using electronic devices. The Personal contact classes (PCP) cover group discussion, seminars and paper presentation.

The Personal contact classes (PCP) will be conducted in four rounds. (4 sessions / Round)

Course Type	Personal Contact Classes Per Semester (in Hours)
Theory Courses	72

1. Evaluation:

- ❖ The examinations shall be conducted separately for theory and practical's to assess the knowledge acquired during the study.
- ❖ There shall be two systems of examinations viz., internal and external examinations.
- ❖ In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via. Student assignments preparation Project / Internship / Extension Activities and seminar, etc. The internal assessment shall comprise of maximum 25 marks for each course.
- ❖ The end semester examination shall be of three hours duration to each course at the end of each semester. (May & December every year).
- ❖ In the case of Practical courses, the internal will be done through continuous assessment of skill in demonstrating the experiments and record or report preparation.
- ❖ The external evaluation consists of an end semester practical examinations which comprise of 75 marks for each course.

Question Paper Pattern:

Answer all questions (one question from each unit with internal choices)

Time: 3 Hours; Maximum Marks: 75

Section	Distribution of Marks	Marks
Part A	10 x 1 Marks	10 Marks

Part B	5 x 5 Marks	25 Marks
Part C	5 x 8 Marks	40 Marks
	Total	75 Marks

Distribution of Marks in Continuous Internal Assessments

- ❖ The Internal Assignment Questions are prepared by the course Co-Ordinator.
- ❖ Uploaded in the University website (internalddce@msuniv.ac.in) and through whatsapp messenger groups.
- ❖ The front page along with bar code for each course of the programme is uploaded in the University website.
- ❖ The students have to download the front page of the assignment and submit the handwritten assignment within the stipulated time limit.

The following procedure shall be followed for awarding internal marks for the courses

Component	Marks
Assignments (per course)	25

Passing Minimum:

- ❖ For internal Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (25) prescribed for UG and PG Courses.
- ❖ For External Examination, the passing minimum shall be 40% (Forty Percentage) of the maximum marks (75) prescribed for UG and PG Courses.
- ❖ In the aggregate (External + Internal), the passing minimum shall be 40% for UG . courses.

Marks and Grades:

The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

STATEMENT OF MARKS

Abbreviations:

- ❖ C-Credit; G-Grade; R-Result (P-Pass; RA-Reappear, AA-Absent); GP-Grade Point (10 Point Scale), CGPA-Cumulative Grade Point Average
- ❖ Credit is counted for the courses in which the candidate has passed the examination.

❖ Conversion of Marks into Grade Points and Letter Grades

S.No	Percentage of Marks	Letter Grade	Grade Point	Performance
1	90 – 100	O	10	Outstanding
2	80 – 89	A+	9	Excellent
3	70 – 79	A	8	Very Good
4	60 – 69	B+	7	Good
5	50 – 59	B	6	Above Average
6	40 – 49	C	5	Pass
7	0 – 39	RA	–	Reappear
8	0	AA	–	Absent

❖ The marks include those for the Continuous Internal Assessment (CIA) and End-Semester Examination. There is no passing minimum for the CIA

$$\text{❖ Cumulative Grade Point Average (CGPA)} = \frac{\sum (\text{GP} \times \text{C})}{\sum \text{C}}$$

❖ CGPA is calculated for Part-III Courses

❖ CGPA for a semester is awarded on cumulative basis by including all the courses upto that semester provided the candidate has passed all the courses.

❖ Classification: UG

(a) First Class with Distinction : CGPA \geq 7.5*

(b) First Class : CGPA \geq 6.0

(c) Second Class : CGPA \geq 5.5 and $<$ 6.0

(d) Third Class : CGPA $<$ 5.0

❖ Should have passed all the courses in the first appearance itself within the duration of the programme.

Class will be awarded on successful completion of the Degree Programme based on the CGPA for Part -III only

❖ **For conversion into the Percentage of Marks, CGPA shall be multiplied by 10.**

Any alteration or overwriting makes this Grade Statement INVALID. Anyone coming across such a Grade Statement is requested to bring the same to the notice of the Controller of Examinations. Any clarification regarding this Grade Statement should be addressed to the Controller of Examinations, Manamiam Sundaranar University, Tirunelveli-627012, Tamil Nadu, India.

Fee Structure: The programme has the following Fee Structure including Examination fee:

CourseName	Code	Year	Processingfee/ Postal	TuitionFee	ExamApplication	Marksheet	Noofpaper	Papercost	TotalPaperCost	Fee for CC/PC/Convocat i	Total
B.Com.(TM)	005	1	1200	3800	50	100	14	150	2100		7250
	005	2	1000	3800	50	100	16	150	2400		7350
	005	3	1000	3800	50	100	13	150	1950	1600	8500
B.Com. (EM)	006	1	1200	3800	50	100	14	150	2100		7250
	006	2	1000	3800	50	100	16	150	2400		7350
	006	3	1000	3800	50	100	13	150	1950	1600	8500

The above mentioned fee structure may be downloaded from the University website (<https://www.msuniv.ac.in/images/distance%20education/academic/fee.pdf>).

Last date for remittance of Second and Third year Tuition and Examination Fee 28th February for Academic year Students and 31st August for Calendar year students of every year.

Requirement of the laboratory support and Library Resources:

Manonmaniam Sundaranar University, Tirunelveli having well established Library facility with adequate number of copies of books in relevant titles for Commerce programme.

Cost estimate of the programme and the provisions:

The cost estimate of the programme and provisions for the fund to meet out the expenditure to be incurred in connection with B.Com., degree Programme is Rs. 60,00,000/- as per the financial estimate of this University and to be met from Directorate of Distance and Continuing Education fund.

Quality Assurance Mechanism and Expected Programme Outcomes:

Separate Centre for Internal Quality Assurance Cell (CIQAC) has been established with certain parameters in the Centre for Distance and Continuing Education in order to provide quality teaching to the stakeholders, with the composition of the following members as per the Gazette of India: Extraordinary UGC Notification New Delhi, the 4th September, 2020 No.F1-1/2020/(DEB-I).

- (a) Vice Chancellor of the University – Chairperson;
- (b) Three senior teachers of Higher Educational Institution - Members;
- (c) Head of three Departments or School of Studies offering recognized programmes in Open and Distance Learning and Online mode - Members;
- (d) Two external experts of Open and Distance Learning and/or Online education - Members;
- (e) Officials from the Administration and Finance departments of the Higher Educational Institution – Members;
- (f) Director, Centre for Internal Quality Assurance – Member Secretary.

University Motto: ‘Knowledge is power’ ‘mwpNt midj;J Mw;wYk; ’

University Vision: To provide quality education to reach the un-reached.

University Mission:

In pursuit of Excellence;

By providing quality education, especially for the rural and the un-reached;

Through innovation in teaching, research and extension activities;

By promoting human values for social harmony.

University Quality Policy:

The Quality policy of Directorate of Distance and Continuing Education is to ensure quality education to the student community of this region which is comparable to the education offered through regular mode of this University system.

**MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI
CENTRE FOR DISTANCE AND ONLINE EDUCATION**

**MINUTES OF THE MEETING OF THE BOARD OF STUDIES FOR CENTRE FOR
DISTANCE AND ONLINE EDUCATION PROGRAMMES HELD ON 10.11.2025 AT
11.00 A.M. IN THE UNIVERSITY BUILDINGS.**

Members Present:

1. Dr. G. Annadurai, Director, CDOE - Chairman
2. Dr. B. Revathy, Professor and Head, Department of Commerce - Member
3. Dr. T. K. Jasmin Sudha, Assistant Professor and Head i/c, Dept. of Tamil - Member
4. Dr. P. Vedamuthan, Assistant Professor, Department of English - Member
5. Dr. V. Deepthi, Assistant Professor, Department of History - Member
6. Dr. G. Monikanda Prasad, Assistant Professor and Head i/c, Dept. of Economics - Member
7. Dr. M. Bhoopal, Assistant Professor, Department of Management Studies - Member
8. Dr. V. Sundararaman, Assistant Professor, Department of Communication - Member
9. Dr. P. Balasubramanian, Librarian and Head, University Library - Member
10. Dr. K. Rajamannar – Additional Controller of Examinations - Member

Agenda No. 1

To approve the Programme Project Report (PPR) for the following Programmes to be offered through Open and Distance Learning (ODL) mode from the Academic Year 2026 – 2027 in order to obtain recognition in accordance with UGC Regulations 2020.

<u>UG Programmes (ODL) - 7 Programmes</u>	<u>PG Programmes (ODL) - 7 Programmes</u>
1. B. A. Tamil	1. M.A. Tamil
2. B. A. English	2. M.A. English
3. B.B.A.	3. M.A. Economics
4. B.A. Economics	4. M.A Journalism & Mass Communication
5. B.Com.	5. M.A. History
6. B.A. History	6. M.Com.
7. B.L.I.Sc.	7. M.L.I.Sc.

Resolution :

Resolved to approve the **Programme Project Report (PPR)** for the above Programmes to be offered through Open and Distance Learning (ODL) mode from the Academic Year 2026 – 2027.

Agenda No. 2

To approve the Self Learning Material (SLM) for the following Programmes to be offered through Open and Distance Learning (ODL) mode from the academic Year 2026 – 2027 in order to obtain recognition in accordance with UGC Regulations 2020.

<u>UG Programmes (ODL) - 7 Programmes</u>	<u>PG Programmes (ODL) - 7 Programmes</u>
1. B.A. Tamil	1. M.A. Tamil
2. B.A. English	2. M.A. English
3. B.B.A.	3. M.A. Economics
4. B.A. Economics	4. M.A Journalism & Mass Communication
5. B.Com.	5. M.A. History
6. B.A. History	6. M.Com.
7. B.L.I.Sc.	7. M.L.I.Sc.

Resolution :

Resolved to approve the **Self Learning Material (SLM)** for the above Programmes to be offered through Open and Distance Learning (ODL) mode from the Academic Year 2026 – 2027.

1. Dr. G. Annadurai
2. Dr. B. Revathy
3. Dr. T. K. Jasmin Sudha
4. Dr. P. Vedamuthan
5. Dr. V. Deepthi
6. Dr. G. Monikanda Prasad
7. Dr. M. Bhoopal
8. Dr. V. Sundararaman
9. Dr. P. Balasubramanian
10. Dr. K. Rajamannar

Members Signature

[Handwritten signatures and dates in green ink]
10.11.25
P. Vedamuthan
Deepthi
M. V.S.
V. Sundararaman
K. Rajamannar



MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI - 12



MEETING & ELECTION SECTION

EXTRACT OF THE MINUTES OF THE MEETING OF THE
STANDING COMMITTEE ON ACADEMIC AFFAIRS (SCAA) DATED 18.11.2025

DD& CE (Admn)

57.2.3.02A To consider the proposal to submit the online application to UGC-DEB for renewal of recognition for the programmes noted from Sl.No.1 to 14 and for recognition from Sl.No.15 to 21 from the Academic year 2026 - 2027 onwards and to implement the Syllabi, Scheme of Examinations as approved for the affiliated colleges / University Departments and the Self Learning Materials (SLM), Project Proposal Report (PPR) prepared by the office of the Centre for Distance and Online Education, Manonmaniam Sundaranar University in the semester system in compliance with the UGC - DEB Regulations, 2020 from the Academic year 2026 - 2027 onwards.

1. Bachelor of Arts in Tamil
2. Bachelor of Arts in English
3. Bachelor of Business Administration
4. Bachelor of Arts in History
5. Bachelor of Arts in Economics
6. Bachelor of Commerce
7. Bachelor of Library and Information Science
8. Master of Arts in Tamil
9. Master of Arts in English
10. Master of Arts in History
11. Master of Arts in Economics
12. Master of Arts in Journalism and Mass Communication
13. Master of Commerce
14. Master of Library and Information Science
15. Bachelor of Computer Applications
16. Master of Computer Application
17. Master of Science in Computer Science
18. Master of Science in Statistics
19. Master of Science in Environmental Sciences
20. Master of Arts in Sociology
21. Master of Business Administration (General)

Considered and resolved to approve the above proposal .

bx
12.12.25

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