



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	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	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.
II	Job Costing, Batch Costing and Contract Costing Definitions-Features-A Comparison-Calculation of Profiton Contracts– Cost Plus Contract -Preparation of Contract A/c.
III	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.
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing– Simple Problems.
V	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.
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	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.
II	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.
III	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
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget– Production Budget–Sales Budget–Master Budget– Budgetary Control – Benefits
V	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.

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, New Delhi.
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	Capital Gains Capital Assets–Transfer–Shortterm vs long term capitals set -Computation of Capital Gains–Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.
II	Income From Other Sources & Clubbing of Income Charge ability-Computation of Income from Other Sources– Deductions Allowed – Clubbing of Income– Concept
III	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.
IV	Computation of Total Income–Individual Computation of Total Income – Tax Liability of an Individuals (Old regime vs New regime)
V	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).
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	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.
II	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.
III	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.
IV	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.
V	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.
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.