



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
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–Primary and Secondary Distribution– 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	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
II	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.
III	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.

IV	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.
V	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.
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	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.
II	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.
III	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.
IV	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.
V	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.
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	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.
II	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.
III	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.
IV	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.
V	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
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.