MANONMANIAM SUNDARANAR UNIVERSITY, TIRUNELVELI
CHOICE BASED CREDIT SYSTEM
B.Com – AFFILIATED COLLEGES
(with effect from the academic year 2021-2022 onwards)

PREAMBLE

The B.Com programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com, because the courses are interrelated.

VISION

- To provide excellent and value based Commerce education.

MISSION

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and give them awareness about the prevailing business environment.
- To enable them to seek higher education in commerce and professional courses like CA,ICWA,ACS,M.B.A. etc.,
- To train the students with required levels of competence for employment in both domestic and global market.

PROGRAMME OUTCOMES:

Students at the time of graduation will be able to

PO1: To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

PO2: To acquire practical knowledge to take up the task of accounting professionals.

PO3: To serve as a launch pad for professional programmes like CA, CMA and ACS.

PO4: To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.

PO5: To do their higher education and can build their career as business professionals.

I B.Com Semester - I

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English – I	6	4
	III	3	Major Core 1	Financial Accounting – I	5	4
	III	4	Major Core 2	Business Organisation & Management	4	4
	III	5	Add on Major (compulsory)	Professional English for Commerce & Management – I	4	4
	III	6	Allied- I	Business Economics	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

I B.Com Semester - II

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English – II	6	4
	III	10	Major Core 3	Financial Accounting – II	5	4
	III	11	Major Core 4	Principles of Insurance	4	4
	III	12	Add on Major (compulsory)	Professional English for Commerce & Management – II	4	4
	III	13	Allied- II	Marketing	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

II B.Com Semester - III

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
III	III	15	Language	Tamil-III/Other Language	6	4
	III	16	Language	English-III	6	4
	III	17	Major Core 5	Advanced Financial Accounting	5	4
	III	18	Major Core 6	Banking Theory Law & Practice	4	4
	III	19	Allied- III	Computer Applications in Business	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Protection	2	2
	III	21	Skill Based I – Core	Business Communication	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

* Excluding the hours and Credit for Yoga

II B.Com Semester - IV

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
IV	III	23	Language	Tamil-IV/Other Language	6	4
	III	24	Language	English-IV	6	4
	III	25	Major Core 7	Quantitative Techniques	5	4
	III	26	Major Core 8	Logistic Management	4	4
	III	27	Allied- IV	Application of Tally in Accounting	3	3
	IV	28	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	29	Skill Based II – Core	Entrepreneurship Development	4	4
	V	30	Extension Activity	NCC/NSS/YRC/YWF	-	1
	IV	31	Common	Computer for Digital Era	2	2
				Sub Total	30*	26*

*Excluding the hours and Credit for Computer for Digital Era

ManonmaniamSundaranar University
Tirunelveli
Choice Based Credit System
Course Structure for B.Com – Affiliated Colleges
(With effect from the Academic Year 2021-2022 onwards)
III B.Com Semester - V

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
V	III	32	Core 9	Corporate Accounting	6	4
	III	33	Core 10	Cost Accounting	6	4
	III	34	Core 11	Business Law	6	4
	III	35	Core 12	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice 2. Human Resource Management 3. Elements of E-Commerce	5	4
	IV	37	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	2	2
				Sub Total	30	22

III B.Com Semester - VI

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
VI	III	38	Core 13	Special Accounts	5	4
	III	39	Core 14	Management Accounting	5	4
	III	40	Core 15	Industrial Law	5	4
	III	41	Core 16	Auditing and Corporate Governance	4	4
	III	42	Major Elective II (Any one)	1. Business Taxation 2. Retail Management 3. Human Values & Business Ethics	4	4
	III	43		Major Project	7	7
				Sub Total	30	27

For Problem Papers 40 % marks for theory and 60% marks for problems.
Proportion of marks between internal evaluation and external evaluation for subjects- 25:75.
Internal – 20 marks for theory and 5 marks for assignment.
Total Credits – 150 (Excluding the hours and Credit for Yoga and Computer for Digital Era)

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MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI

PG – COURSES - AFFILIATED COLLEGES

Course Structure for M.Com

(Choice Based Credit System)

(With effect from the Academic Year 2021 – 2022 onwards)

Sem	Sub. No.	Subject status	Subject Title	Contact Hrs./ Week	Credits
I	1	Core-1	Accounting for Management	6	4
	2	Core-2	Statistics	6	4
	3	Core-3	Management Concepts and Organisational Behaviour	6	4
	4	Core-4	Insurance and Risk Management	6	4
	5	Core-5	International Business	6	4
				30	20
II	6	Core-6	Advanced Financial Management	6	4
	7	Core-7	Quantitative Techniques	6	4
	8	Core-8	Corporate Legal Framework	4	4
	9	Core-9	Enterprise Resource Planning	5	4
	10	Core-10	Corporate Social Responsibility	5	4
	11	Elective-1	From list	4	3
				30	23
III	12	Core-11	Advanced Corporate Accounting	6	4
	13	Core-12	Taxation and Tax Planning	6	4
	14	Core-13	Computerized Accounting with Tally	5	4
	15	Core-14	Human Resource Management	5	4
	16	Core-15	Business Research Methods	4	4
	17	Elective-2	From list	4	3
				30	23
IV	18	Core-16	Applied Costing	6	4
	19	Core-17	Indirect Taxation	6	4
	20	Core-18	E-Commerce	5	4
	21	Core-19	Financial Markets and Institutions	5	4
	22	Core-20	Project	8	8
				30	24
			Total	120	90

Electives for II Semester

1. Credit Management

2. Business Analytics

3. Customer Relationship Management

Electives for III Semester

1. Consumer Rights and Education

2. Financial Derivatives

3. Management Information System

For the Project, flexible credits are b/w 5 – 8 &Hours per week are b/w 10 - 16.

Total number of credits ≥90   : 90
Total number of Core Courses   : 20 (19 T + 1 Prj.)
Total number of Elective Courses   : 2
Total hours   : 120

Total Credits

First Semester   : 20 credits
 Second Semester   : 23 credits
Third Semester   : 23 credits
Fourth Semester   : 24 credits
Total number of Credits   : 90
Total number of papers/courses   : 22

Internal Assessment: Internal Assessment is for 25 marks.
 Internal Assessment shall be done in the following manner:
i)   The average of the best two scores of the students from
          three tests of an hour duration shall be averaged   -- 15 marks
ii)   Assignment   -- 4 marks
iii)   Seminars   -- 6 marks
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                                                                                    25 marks
                                                                                  ========

Passing Minimum:
  - There is a pass minimum of 50 for external and overall components :
  - For all problems involving papers 60% for problem and 40% for theory questions shall be asked.
  - (For GST and Customs Procedure: Theory 80% and Problem 20%)

Industrial Visit:
          Industrial visits are compulsory for students of commerce. On duty leave shall be sanctioned to the staff accompanying the students.

Eligibility for admission:
          A Candidate who has passed the B.Com, or B.A. (Corporate Secretaryship), or B.B.A., (Bank Management), or B.A. (Co-op), or B.A. (Indus. Org.) or B.Com.(C.A) degree is eligible for admission in to M.Com.