

# **MANNAR THIRUMALAI NAICKER COLLEGE**

**(AUTONOMOUS)**



## **DEPARTMENT OF COMMERCE**

### **PROGRAM SPECIFIC OUTCOMES**

- PSO1:** To construct a strong conceptual knowledge in ground rules of Commerce.
- PSO2:** To promote the students towards Leadership Skills, Communication Skills, Personality Development, Business Law and Strategic Development in various field.
- PSO3:** To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethics.
- PSO4:** To enable the students to enter accounting voucher entries including advance voucher entries, reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 and to prepare tax forms for individuals and sole proprietorships.

## COURSE PATTERN

<b>Study Component</b>	<b>I Sem</b>	<b>II Sem</b>	<b>III Sem</b>	<b>IV Sem</b>	<b>V Sem</b>	<b>VI Sem</b>	<b>Total Hours</b>	<b>Total Credit</b>	<b>No. of Course</b>	<b>Total Marks</b>
Part – I Tamil / Alternate Subject	5(3)	5(3)	-	-	-	-	10	06	02	200
Part – II English	6(3)	6(3)	-	-	-	-	12	06	02	200
Part – III Core Subject	5(4)	5(4)	5(4)	5(4)	6(4)	6(4)	32	24	06	600
	5(4)	5(4)	5(4)	5(4)	6(4)	6(4)	32	24	06	600
			5(4)	5(4)	6(4)	6(4)	22	16	04	400
			5(4)	5(4)			10	08	02	200
Elective Subject	-	-			5(5)	5(5)	10	10	02	200
					5(5)	5(5)	10	10	02	200
Allied Subject	5(4)	5(4)	6(4)	6(4)	-	-	22	16	04	400
Part – IV Skill Based Subject	2(2)	2(2)	2(2)	2(2)	2(2)	2(2)	12	12	06	600
Environmental Studies / value Education	2(2)	2(2)	-	-	-	-	04	04	02	200
Non- Major	-	-	2(2)	2(2)	-	-	04	04	02	200
Part – V Extension Activities	-	-	-	0(1)	-	-	00	01	01	100
<b>Total</b>	<b>7(22)</b>	<b>7(22)</b>	<b>7(24)</b>	<b>8(25)</b>	<b>6(24)</b>	<b>6(24)</b>	<b>180</b>	<b>141</b>	<b>41</b>	<b>4100</b>



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF COMMERCE (B.Com)**  
**(For those who joined in 2018-2019 and after)**

**Programme :B.Com**  
**Semester : I**  
**Sub Code :18UCOG11**

**Part I :Tamil**  
**Hours : 05**  
**Credits :03**

**அலுவலகமேலாண்மை**

**Course Outcomes:**

- CO1:** நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்துகொள்ளுதல்.
- CO2:** அலுவலகத்தின் தகவல் தொடர்பு, பதிவேடுகளைப் பராமரித்தல் கோப்பிடுதல் மற்றும் சுட்டகராதி அமைப்பை அறிந்துகொள்ளுதல்.
- CO3:** நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகளை அறிந்துகொள்ளுதல்
- CO4:** அலுவலக சம்பந்தப்பட்ட திறமை வளரும்.

**கூறு-I நவீன அலுவலகத்தின் அமைப்பு முறைகள்:**

நவீன அலுவலகத்தின் இலக்கணம் – அலுவலக மேலாண்மை மற்றும் அமைப்பு – அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் - பணிப்போக்கு – அதிகாரத்தைப் பரவலாக்குதல் - அலுவலக வளமை வகைகள் - வளமைகளை தயாரித்தல், பயன்படுத்துதல் மற்றும் மதிப்பிடுதல் - அலுவலக இடவசதி – அலுவலக மனைத்துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் - பணிவரைபடம் - பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

**கூறு - II அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து**

தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளிச் செல்லும் தபால்களை கையாளுதல் – வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

**கூறு – III பதிவேடுகளைப் பராமரித்தல்:**

பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தின் எழுத்துப் பணிகள் - அலுவலக அறைகள் - படிவக்கட்டுப்பாடு – வடிவமைப்பு – தொடர் எழுதுபொருள்.

#### **கூறு –IVகோப்பீடுதல் மற்றும் சுட்டகராதிஅமைப்பு:**

நல்ல கோப்பீட்டு முறையின் முக்கியஅம்சங்கள் - வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் - கோப்பீட்டு முறைகள் - மையக்கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை-சுட்டகராதியின் பல்வேறு வகைகள் - அதன் நோக்கங்கள் - நன்மைகள்.

#### **கூறு - Vஅலுவலக இயந்திரங்களும் சாதனங்களும்:**

நவீன அலுவலகத்தின் பல்வேறுசாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளிவிபரங்களைத் தொகுத்தளிக்கும் இயந்திரம் - வணிகவியலில் அவற்றின் முக்கியத்துவம்.

#### **பார்வைநூல்கள் :**

1. என்.முருகேசன், வீ.மனோகர், **அலுவலகமுறைகள்**,எம்.எம்.பதிப்பகம், விருதுநகர், 2012.
2. மு.அன்பழகன், S.ராமர், **அலுவலகமுறைகள்**, மெரிட் இந்தியா பப்ளிகேசன், மதுரை, 2014.

## ENGLISH – I : BUSINESS ENGLISH – I

**Programme :B.Com**  
**Semester : I**  
**Sub Code : 18UENG11**

**Part II :English**  
**Hours : 06**  
**Credits : 03**

### COURSE OUTCOMES

- CO1:** To cater to the four essential aspects of communication skills namely, listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.
- CO2:** To equip students to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
- CO3:** This paper will helps students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.
- CO4:** To motivate them to enjoy and learn parts of speech and other rules in Grammar.

### UNIT I : BASICS OF COMMUNICATION:

Meaning, Importance, Objectives and Principles of Communication. Media of Communication – Written, Oral, Face-to-face, Visual, Audio, Audio-Visual, Computer based and Silence. Types of communication – Downward, Upward, Horizontal, Grapevine and Consensus. Barriers to communication – Physical, Semantic, Socio Psychological, Different comprehension of reality and Wrong choice of Medium. Measures to overcome the Barriers to Communication.

### UNIT II : BUSINESS LETTERS:

Need, Functions and Kinds. Effective Business Letters – Importance, Essentials and How to write it. Layout of Business Letters – Style/Form and Structure/Parts. Job Application Letters and Resume.

### UNIT III : GRAMMAR

1. Noun
2. Pronoun
3. Adjectives.
4. Adverbs.
5. Articles.
6. Verbs- Transitive and Intransitive;  
Regular and Irregular.  
Auxiliary Verb.
7. Conjunction.
8. Tag Questions.

### UNIT IV: COMPOSITION

1. Reading Comprehension.
2. Précis Writing.
3. Note Making.

## UNIT V: ESSAY WRITING

1. Science & Technology
2. Trade, Business & Commerce
3. Burning Issues

### Text Book

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

### Reference Books

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.

## FINANCIAL ACCOUNTING I

**Programme :B.Com**  
**Semester : I**  
**Subject Code : 18UCOC11**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:** Know the fundamental concepts of accounting and various methods of depreciation.

**CO2:** Develop the skill of locating errors and rectifying them.

**CO3:** Understand the accounting procedure in the preparation of final accounts, Bank reconciliation statement and Non-trading concerns.

**CO4:** Develop the Employability skills of the students.

### Unit-I:

Accounting Concepts and Conventions – Classification of Accounts- Journal – Ledger – Subsidiary Books - Trial Balance – Rectification of Errors.

### Unit-II:

Final accounts of trading concerns: Trading Account, Profit and Loss Account and Balance sheet –Adjustments regarding Closing stock - Prepaid expenses - Outstanding expenses, Income accrued - Income received in advance, Bad debts, Reserve for doubtful debts and Depreciation.

### Unit-III:

Final Accounts of Non-trading concern: Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance sheet – Differences between Receipts and Payments account and Income and Expenditure Account.(Simple problems only)

### Unit-IV:

Bank Reconciliation Statement – Definition – Need – Advantages – Causes for difference between Cash Book and Pass Book (Practical problems).

### Unit-V:

Depreciation: Meaning – Purposes – Factors – Methods of providing depreciation – Straight line method – Written down value method –Annuity method – Revaluation method – Machine Hour Rate method.

**80% of the questions must be Problems**

**20% of the questions must be Theory**

### Text Book:

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, Vol-I**, Margham Publications, Chennai, Second Revised Edition 2014.

### Reference Books:

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhasamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, New Delhi, Eleventh Edition 2009.

## MARKETING

**Programme :B.Com**  
**Semester : I**  
**Sub Code :18UCOC12**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

**CO1:** To know the nature and importance of marketing.

**CO2:** To study the various elements of the marketing mix.

**CO3:** To learn the marketing skills.

**CO4:** Develop employability skill on successful completion of the course the students become marketing executive.

### Unit-I:

Marketing – Definition – Nature – Scope – Importance – Role of marketing in economic development – Approaches to the study of marketing - Functions of marketing – Functions of exchange – Functions of physical supply – Facilitating functions – Marketing mix.

### Unit-II:

Product – Product planning and development – Stages in the new product planning – Product modification – Diversification – Elimination – Product life cycle.

### Unit-III:

Pricing – Meaning – Pricing objectives – Factors influencing the price determination – Pricing Policy - Kinds of pricing.

### Unit- IV:

Advertising – Objectives – Functions – Kinds of advertising – Benefits of advertising – Advertisement copy – Qualities of a good advertisement copy – Advertising media – Kinds of media – Advertising Agency.

### Unit - V:

Digital Marketing – Meaning – Definition – Reaching Audience through Digital Channels – Traditional and Digital Marketing – merits and demerits of Digital Marketing – Business in Modern Economy – Integrating E-Business to an Existing Business Model – Online Marketing Mix – Mobile Marketing – Digital Signage.

### Text Book:

1. R.S.N.Pillai, Bagavathi, **Modern Marketing, Principles and Practices**, S.Chand and Company Ltd., New Delhi, 2014.

### Reference Books:

1. S.A.Sherlakar, **Marketing Management**, Himalaya Publishing House, New Delhi, Revised Edition, 2010.
2. Rajan Nair, **Marketing Management**, Sulthan Chand & Sons, New Delhi, Revised 2012.



## **BUSINESS ECONOMICS**

**Programme :B.Com**  
**Semester : I**  
**Subject Code : 18UCOA11**

**Part III : Allied**  
**Hours : 05**  
**Credits : 04**

### **Course Outcomes:**

**CO1:** To familiarize the students with basic Micro Economics concepts.

**CO2 :**To study the importance of business economics in practical market.

**CO3 :**To analyze real world business problems with a systematic theoretical frame work.

**CO4 :** To develop the Skilll to increase revenue and Economic status

### **Unit – I Introduction**

Definition – Meaning – Nature and Scope – Uses of Business Economics – Role and Responsibilities of Business Economists - Difference between Economics and Business Economics.

### **Unit - II Demand and Supply Conditions**

Law of demand – Law of Supply – Criticisms –factors Influencing demand and supply.

### **Unit – III Demand Forecasting**

Meaning – Types of Forecasting – Need – Importance – Methods – Durable, Non-Durable goods – Forecasting Demand for a New Product.

### **Unit – IV Break Even Analysis**

Meaning – Determination of Break-Even-Point- Assumptions- Uses and Limitations .

### **Unit – V Cost and Revenue Analysis**

Concept of Cost – Accounting Cost-Opportunity Cost - Fixed and Variable Cost - Explicit and Implicit Cost- Total Cost - Average Cost - Marginal Cost.

Revenues: Total Revenue- Average Revenue - Marginal Revenue - Relationship between AR and MR.

### **Text Books:**

1. R.Cauvery, Sudhenayak, Girija and Meenakshi, **Managerial Economics**, S.Chand and Company Ltd,New Delhi, First Revised, 2010.
2. M.John Kennedy, **Micro Economics**, Himalaya Publishing House, Mumbai, Reprint, 2010.
3. N.Srinivasan, **Managerial Economics**, MeenakshiPathippagam, Madurai, Reprint,2015.

### **Reference Books:**

1. P.N.Reddy and H.R.Appannaiah, **Essentials of Managerial Economics**, Himalaya Publishing House, Mumbai,1996.
2. P.N.Chopra, **Managerial Economics**, Kalyani Publications, New Delhi, 2009.
3. G.S.Gupta, **Managerial Economics**, Tata McGraw- Hill Publishing House Limited, New Delhi,24<sup>th</sup> Reprint,2005.

## COMPUTER APPLICATIONS IN BUSINESS

<b>Programme</b>	<b>:B.Com</b>	<b>Part IV</b>	<b>: Skill</b>
<b>Semester</b>	<b>: I</b>	<b>Hours</b>	<b>: 02</b>
<b>Sub Code</b>	<b>:18UCOS11</b>	<b>Credits</b>	<b>: 02</b>

### Course Outcomes:

To enable the learners to

**CO1:** To be familiar with the classification of the computer.

**CO2:** To Understand the components of computers

**CO3:** To Understand e-mail and creating an e-mail

**CO4:** To Develop the employability skill of the students.

### Unit -I

Introduction to Computers: Meaning –Characteristics –size of computers –Super computer –Mainframe – Minicomputer—Work stations –Microcomputers-Components of a computer-Block diagram-Programming languages.

### Unit -II

Input and Output Devices: Magnetic Ink Character Recognition (MICR)-Optical Character Reading (OCR) - Optical Mark Recognition (OMR) - Output devices – Printers –Storage devices- Floppy-Magnetic Disc-Optical laser disks –tape drives.

### Unit - III

System Memory: RAM –ROM-PROM- computer number system –decimal –binary- binary to decimal conversion –decimal to binary conversion.

### Unit - IV

Basic of Computer Networks: LAN, WAN, MAN- SAN-Internet –Meaning –Merits- Demerits

### Unit-V

Email: Basic of electronic mail- Creating Email id- Mailbox- Inbox and outbox- Using Emails- Viewing an email- Sending an Email- Saving mails- Sending same mail to various users- Document handling- Sending soft copy as attachment- Enclosures to email- sending a Portion of document as email.

### Self Study for Assignment:

1. Generation of computer
2. Flow chart
3. Creating E.mail

### Text Book:

1. V.Rajaraman, **Fundamentals of Computers**, Prentice –Hall of India Private Ltd, New Delhi, 2013.

### Reference Books:

1. Alexis Leon, Mathews Leon, **Fundamentals of IT**, Vijaya Nicole Imprints Private Ltd., Chennai, 2011.
2. **Microsoft Office System**, Prentice Hall of India Private Limited, Chennai, 2006
3. Donald Sanders: **Computers Today**, McGraw-Hill Publishers.

## ENVIRONMENTAL STUDIES

<b>Programme</b> : B.Com	<b>Part IV</b> : <b>Mandatory</b>
<b>Semester</b> : I	<b>Hours</b> : <b>02</b>
<b>Sub Code</b> :18UEVG11	<b>Credits</b> : <b>02</b>

### COURSE OUTCOMES

- CO1:** To gain knowledge on the importance of environmental education and ecosystem.
- CO2:** To acquire knowledge about environmental pollution- sources, effects and control measures of environmental pollution
- CO3:** To understand the various energy sources, exploitation and need of alternate energy resources. Disaster management To acquire knowledge with respect to biodiversity, its threats and its conservation and appreciate the concept of interdependence
- CO4:** To make the student to understand the various pollution problems control mechanisms.

### UNIT I: Environment and Earth:

Environment – Meaning – Definition - Components of Environment – Types of Environment. Interference of man with the Environment. Need for Environmental Education. Earth – Formation and Evolution of Earth– Structure of Earth and its components – Atmosphere, Lithosphere, Hydrosphere and Biosphere.

#### Natural Resources:

Renewable Resources and Non-Renewable Resources. Natural Resources and Associated Problems. Use and Exploitation of Forest, Water, Mineral, Food, Land and Energy Resources.

### UNIT II : Ecology and Ecosystems:

Ecology – Meaning - Definition – Scope – Objectives – Subdivisions of Ecology.

#### Ecosystem–

Concept - Structure - Functions – Energy Flow – Food Chain and Food Web – Examples of Ecosystems (Forest, Grassland, Desert, Aquatic).

### UNIT III : Biodiversity:

Definition – Biodiversity at Global, National and Local Level. Values of Biodiversity – Threats to Biodiversity – Conservation of Biodiversity.

#### Biodiversity of India:

Biogeographical Distribution – Hotspots of Indian Biodiversity – National Biodiversity Conservation Board and Its functions. Endangered and Endemic Species of India

### UNIT IV : Pollution Issues:

Definition – Causes – Effects and Control Measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear Pollutions.

#### Global Issues:

Global Warming and Ozone Layer Depletion. Future plans of Global Environmental Protection Organisations.

## UNIT V

**Sustainable Development:**Key aspects of Sustainable Development – Strategies for Sustainable Development - Agriculture – Organic farming – Irrigation – Water Harvesting – Water Recycling – Cyber Waste and Management.

**Disaster Management:**Meaning – Types of Disasters - Flood and Drought – Earth quake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes – Preventions and Consequences. Management of Disasters -

### **Text Book:**

Study Material for **Environmental Studies**, Mannar Thirumalai Naicker College, Pasumalai, Madurai – 625 004.

### **Reference Books:**

1. Study Material for **Environmental Studies**, Publications Division, Madurai Kamaraj University, Madurai – 625 021.
2. R.C. Sharma and Gurbir Sangha,**Environmental Studies**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
3. Radha,**Environmental Studiesfor Undergraduate Courses of all Branches of Higher Education, (Based on UGC Syllabus)**, Prasanna Publishers & Distributors, Old No. 20, Krishnappa Street, (Near Santhosh Mahal), Chepak, Chennai – 600 005.
4. S.N.Tripathy and Sunakar Panda,**Fundamentals of Environmental Studies**, Vrinda Publications (P) Ltd. B-5, Ashish Complex, (opp. To Ahicon Public School), MayurVihar, Phase-1, Delhi– 110 091.
5. G.Rajah,**Environmental Studies for All UG Courses, (Based on UGC Syllabus)**, Margham Publications, 24, Rameswaram Road, T.Nagar, Chennai – 600 017.

காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்

Programme :B.Com  
Semester : II  
Sub Code :18UCOG21

Part I : Tamil  
Hours : 05  
Credits : 03

**Course Outcomes:**

- CO1:** காப்பீடுகோட்பாடுகளும் மற்றும் நடைமுறைகளைதெரிந்துகொள்ளுதல்  
**CO2:** ஆயுள் காப்பீடு கடல் காப்பீடுமற்றும் தீகாப்பீடுபற்றிஅறிந்துகொள்ளுதல்  
**CO3:** காப்பீடுவளர்ச்சிக்கானஅதிகாரச்சட்டம் மற்றும் பற்றிகாப்பீடுதனியார் மயமாக்குதலின் தற்போதையஅறிந்துகொள்ளுதல்  
**CO4:** காப்பீடு நிறுவனத்தில் முகவர் ஆக பணிபுரிய உதவுகிறது.

**பகுதி அ:**

காப்பீடு - பொருள் - இலக்கணம் - கோட்பாடுகள் - கூறுகள் - இடர்பாடு - இன்னல்கள் - இடையூறு - காப்பீட்டின் முக்கியத்துவம்.

**பகுதி ஆ:**

காப்பீட்டுஒப்பந்தம் - காப்பீட்டுஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் கொள்கைகள் - காப்பீட்டின் வகைகள் - இரட்டைகாப்பீடு-மறுகாப்பீடு.

**பகுதி இ:**

ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - வகைகள் - ஆயுள் காப்பீடுசெய்வதற்கானவழிமுறைகள் - சலுகைநாட்கள் - பிரதிநியமனம் - ஒப்படைப்பு - பத்திரம் உரிமைமீட்புமற்றும் இழப்பு - சரண் மதிப்பு.

இந்திய ஆயுள் காப்பீட்டுக் கழகம்: தொடக்கம் - நோக்கங்கள்.

**பகுதிஈ:**

கடல் காப்பீடு: பொருள் - காப்பீடுபத்திர வகைகள் - கடல்சார் நடத்தின் வகைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

தீகாப்பீடு: பொருள் - பத்திர வகைகள் - நிபந்தனைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

**பகுதி உ:**

காப்பீட்டுமுறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகாரச்சட்டம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் - பணிகள்.

காப்பீடுதனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதையநிலை

**பாடநூல் :**

1.பீரமுகமது,S.A.சோஜீலி, இப்ராஹிம், “காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்”, பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2014.

**பார்வைநூல்கள் :**

1. திரு.சொ.சொ.மீனாட்சிசுந்தரம்,மு.முத்துப்பாண்டி, “**காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்**”பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2011.
2. L.P.ராமலிங்கம் & B.மனோகரன் , ஆ.செல்வக்குமார்,“**காப்பீடுகோட்பாடுகளும் நெறிமுறைகளும்**”,மேரிட் இந்தியாபப்ளிகேசன்ஸ், சென்னை - 2012.

## ENGLISH – II: BUSINESS ENGLISH – II

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UENG21**

**Part II : English**  
**Hours : 06**  
**Credits : 03**

### COURSE OUTCOMES

- CO1:** To cater to the four essential aspects of communication skills namely, Listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.
- CO2:** To equip students to acquire skills effectively in reading, writing, comprehension and communication, and also to use electronic media for business communication.
- CO3:** This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.
- CO4:** To enable the learners to apply grammatical knowledge in spoken English and written English with the grammatical structure.

### UNIT I : BUSINESS COMMUNICATIONS:

Enquiries and Replies – Offers and Quotations – Orders and their execution.  
Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.

### UNIT II : INSTITUTIONAL LETTERS

Bank and Insurance Letters, Import and Export Business Letters, Agency Letters.

### UNIT III : PUBLIC LETTERS

Letter to the Editor, Representations and Requests.

### UNIT IV :

#### GRAMMAR

1. Tense.
2. Voice.
3. Transformation of Sentences ( Simple, Compound, Complex ).
4. Conditionals.
5. Direct and Indirect.
6. Prepositions.

### UNIT V : COMPOSITION

1. Report Writing.
2. Dialogue Writing.
3. Drafting an Email.



### **Text Book**

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

### **Reference Books**

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.

## FINANCIAL ACCOUNTING II

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UCOC21**

**Part II : Core**  
**Hours : 05**  
**Credits : 04**

### **Course Outcomes:**

To enable the learners to

**CO1:** To Earn the knowledge of consignment and Joint venture accounts.

**CO2:** To Prepare branch and departmental accounts.

**CO3:** To Understand the accounting procedures of Single entry system.

**CO4:** To Develop the employability skills.

### **Unit-I:**

**Consignment Accounts** – Invoicing goods at cost price – Proforma invoice price – valuation of unsold stock – Loss of Stock – Accounting treatment of Normal Loss and Abnormal Loss.

### **Unit-II:**

**Joint Venture Accounts** – Recording in individuals books – Recording in separate set of books.

### **Unit-III:**

**Branch Accounts** – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches).

### **Unit-IV:**

**Departmental Accounts** – Allocation of expenses – Inter departmental transfers.

### **Unit-V:**

**Accounts from incomplete records** – Methods of ascertainment of profit: Net worth method – Conversion method.

**80% of the questions must be Problems.**

**20% of the questions must be Theory.**

### **Text Book:**

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, Vol - I**, Margham Publications, Chennai, Second Revised Edition 2014.

### **Reference Books:**

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhsamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, New Delhi, Eleventh Edition, 2009.

## SALESMANSHIP

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UCOC22**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

### Course Outcomes:

To enable the learners to

**CO1:** To provide an understanding of Salesmanship and its significance.

**CO2:** To expose the students to the practical aspects of making sales and managing customers.

**CO3:** To help the students to inculcate personal selling skills.

**CO4:** A successful completion of the course will produce efficient salesmen.

### Unit – I

Salesmanship- meaning- Objectives – Nature – Is Salesmanship an Art or Science? – Difference between selling and Salesmanship.

### Unit- II

Significance of Salesmanship to – Producers – Distributors – Consumers – Community – Salesmen.

### Unit – III

Types of Salesmanship – Functions, Duties and Responsibilities of a Salesman – Remuneration to Salesman

### Unit – IV

Qualities of a good salesman – Physical – Social – Moral

### Unit- V

Personal Selling – Features – Process.

### Text Book:

P.Saravanel & S.Sumathi., “**Adverting and Salesmanship**”, Margham Publication, Chennai, 2013.

### Reference Books:

1. RSN. Pillai and Bagavathi., “**Modern Marketing – Principles and Practice**” , S.Chand, New Delhi, 2013.
2. C.N. Sontakki., “**Advertising and Sales Management**”, Kalyani Publications, New Delhi, 2011.

## **DYNAMICS OF INDIAN ECONOMY**

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UCOA21**

**Part III : Allied**  
**Hours : 05**  
**Credits : 04**

### **Course Outcomes:**

**CO 1 :**To familiarize the issues associated with the agriculture, industry and service sectors.

**CO 2:** To critically assess the New Economic Policy and its impact on different sectors.

**CO 3 :**To evaluate the role of service sector in Indian Economy.

**CO 4:** To learn the skill about Economic growth of India.

### **Unit – I :Introduction**

Meaning – Economic Development and Economic Growth – Characteristics of a Indian Economy – Obstacles to Economic Development – Differences.

### **Unit – II :Agriculture Sector**

Role of Agriculture in Economic Development – Causes for low Agricultural Productivity in Indian Agriculture – Green Revolution and its Impact – Agrarian Crisis – Causes - Remedies.

### **Unit –III :Industrial Sector**

Role of Industries in Economic Development - Industrial policy of 1991 –MSME Act 2016 –Role in Indian Economy – Problems – Solutions - Public Sector – a critical assessment.

### **IV :Service Sector**

Role of service sector – Components of service sector; Banking – Insurance – IT- Tourism – Achievements – Failures – Remedies.

### **Unit – V :Planning in India**

Planning; Meaning – Objectives –Achievements – Failures of planning in India – Recent Trends in planning process – NITI Aayog.

### **Text Books:**

1. V.K.Puri and S.K.Misra, Indian Economy, Himalaya Publishing House,Mumbai, 2015.
2. Deepashree, Indian Economy, Ane Books Pvt. Ltd, New Delhi, 2011.

### **Reference Books:**

1. RudraDatt and K.P.M.Sundaram, Indian Economy, S.Chand and Company Ltd, New Delhi, Sixty Seventh,2012.
2. R.C.Agarwal, Economic of Development and Planning, Lakshmi Agarwalnarain, New Delhi,2011.

## INTERNET APPLICATION

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UCOS21**

**Part IV : Skill**  
**Hours : 02**  
**Credits : 02**

### Course Outcomes:

**CO1:** To have a depth knowledge about networks.

**CO2:** To describe various transmissions and multiplexing methods.

**CO3:** To develop knowledge in designing webpage, online Reservations.

**CO4:** To develop the computer knowledge and skills the students.

### Unit – I

Introduction to Internet – Internet uses in modern world – Internet Service provider option and pointers.

### Unit – II

Introduction to World Wide Web – Navigating the web – Browser basics – Current internet explorer features.

### Unit – III

Understanding E-Mail – Person – to – person communication with E-Mail – Communication with the world: Using Mailing Lists.

### Unit – IV

Getting Most out of the Internet – The Internet for Home – education on the Internet – The Internet Just for fun

### Unit – V

Basic HTML tags for developing web page – online Reservations – Online Recharges.

### Text Book:

Noel Estabook, “**Teach yourself the Internet**”, Tech media, Publishers, New Delhi, 2013.

### Reference Book:

Noel Estabook, “**Teach yourself the Internet**”, Tech media, Publishers, New Delhi, 2013.

## VALUE EDUCATION

**Programme :B.Com**  
**Semester : II**  
**Sub Code :18UVLG21**

**Part IV : Mandatory**  
**Hours : 02**  
**Credits : 02**

### COURSE OUTCOMES

**CO1:** Clarifying the meaning and concept of value - value education.

**CO2:** To inspire **students** to develop their personality and social **values** based on the principles of human **values**.

**CO3:** Developing sense of Love, Peace and Brotherhood at Local, national and international levels.

**CO4:** To enable the students to understand the social realities and to inculcate an essential value system towards building a health society

### UNIT I : Values and The Individual:

Values – Meaning – Definition – Importance – Classification of Values, Value Education – Meaning – Need for Value Education. Values and the Individual – Self-Discipline – Meaning – Tips to Improve Self-Discipline. Self-Confidence – Meaning - Tips to Improve Self-Confidence. Empathy – Meaning – Role of Empathy in motivating Values. Compassion – Role of Compassion in motivating Values. Forgiveness – Meaning - Role of Forgiveness in motivating Values. Honesty – Meaning – Role of Honesty in motivating Values. Courage – Meaning – Role of Courage in motivating Values.

### UNIT II: Religions and Communal Harmony:

Religions – Meaning – Major Religions in India - Hinduism – Values in Hinduism. Christianity – Values in Christianity. Islam – Values in Islam. Buddhism – Values in Buddhism. Jainism – Values in Jainism. Sikhism – Values in Sikhism. Need for Religious Harmony in India. Caste System in India – Need for Communal Harmony in India. Social Justice – Meaning – Factors Responsible for Social Justice.

### UNIT III : Society and Social Issues:

Society – Meaning – Values in Indian Society. Democracy – Meaning – Values in Indian Democracy. Secularism – Meaning – Values in Indian Secularism. Socialism – meaning – Values in Socialism. Social Issues – Alcoholism – Drugs – Poverty – Unemployment.

### UNIT IV : Human Rights and Marginalised People:

Human Rights – Meaning – Problem of Violation of Human Rights in India – Authorities available under the Protection of Human Rights Act in India. Marginalised People like Women, Children, Dalits, Minorities, Physically Challenged – Concept – Rights – Challenges. Transgender – Meaning – Issues.

### UNIT V : Social Institutions in Value Formation:

Social Institutions – Meaning – Important Social Institutions. Family – Meaning – Role of Families in Value Formation. Role of Press & Mass Media in Value Formation – Role of Social Activists – Meaning Contribution to Society – Challenges.

### Text Book:

Text Module for **Value Education**, Mannar Thirumalai Naicker College, Pasumalai, Madurai – 625 004

### **Reference Books:**

1. Text Module for **Value Education**, Publications Division, Madurai Kamaraj University, Madurai – 625 021.
2. N.S.Raghunathan, **Value Education**, Margham Publications, 24, Rameswaram Road, T.Ngar, Chennai – 600 017.
3. Dr.P.Saravanan, and P.Andichamy, **Value Education**, Merit India Publications, (Educational Publishers), 5, Pudumandapam, Madurai-625001.