



Mannar Thirumalai Naicker College

An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Founded by the Tamilnadu Naidu Mahajana Sangam)

A Linguistic Minority Co- Educational Institution

Re accredited with 'A' by NAAC

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DEPARTMENT OF COMMERCE

B.Com - SYLLABUS

(For those who joined in 2018 and after)

PRINCIPAL

Dr. S. Nehru, M.Com., M.Phil., B.L., Ph.D

DEPARTMENT OF COMMERCE

S.No	Department Staffs Members	Designation
01.	Dr. B. Maran, M.Com., M.Phil., Ph.D.	H.O.D & Associate Professor
02.	Dr. S. Venkateshwaran, M.Com., M.Phil., Ph.D.	Associate Professor
03.	Dr. B. Manoharan, M.Com., M.Phil., PGDCM., B.Ed., Ph.D.	Associate Professor
04.	Dr. S. Ganesan, M.Com., M.Phil., Ph.D.	Associate Professor
05.	Dr. V. Suresh Babu, M.Com., M.Phil., PGDCA., Ph.D.	Asst. Professor
06.	Dr. R. Arputharaj, M.Com., M.Phil., Ph.D.	Asst. Professor
07.	Dr. V. Geetha, M.Com., MBA., M.Pil., Ph.D., PGDCA., PGDPM & IR	Asst. Professor
08.	Dr. B. KothaiNachiar, M.Com., M.Pil., Ph.D.,	Asst. Professor
09.	Mr. G. Chinna Durai, M.Com., M.Phil., (NET)	Asst. Professor (Adhoc)
10.	Mr. E. Baskaran, B.Sc., B.L., M.B.A., M.Phil., PGDCA.	Part-time Lecturer in Law

SEMESTER-III

Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UCOC31	Part III – Core Special Accounting	5	4	25	75	100
18UCOC32	Cost Accounting	5	4	25	75	100
18UCOC33	Company Law & Secretarial practice	5	4	25	75	100
18UCOC34	Business Management	5	4	25	75	100
18UCOA31	Part III – Allied Business Statistics	6	4	25	75	100
18UCOS31	Part IV – Skill Written Communication Skills	2	2	25	75	100
18UCON31	Part IV – NME Fundamentals of Accounting	2	2	25	75	100
Total		30	24			

SEMESTER-IV

18UCOC41	Part III – Core Partnership Accounting	5	4	25	75	100
18UCOC42	Management Accounting	5	4	25	75	100
18UCOC43	Auditing	5	4	25	75	100
18UCOC44	Banking Theory, Law and Practice	5	4	25	75	100
18UCOA41	Part III – Allied Business Mathematics	6	4	25	75	100
18UCOS41	Part IV – Skill Soft Skills Development	2	2	25	75	100
18UCON41	Part IV – NME Practical Banking	2	2	25	75	100
18UETN41	Part V- Extension Activities	0	1	25	75	100
Total		30	25			

Semester : III
of the Paper: Special Accounting
Subject Code:18UCOC31
: 5

Part : Core
Credit : 4
Contact Hours

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Educate the Learners about various Accounting Systems

CO 2: Make the students understand about the procedure involved in the computation of Insurance claims

CO 3: Make familiarize with Royalty, Hire Purchase, Self Balancing System

CO 4: Develops Employability Skill

Unit -I

Royalty Accounts – Meaning-Dead Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee (Excluding Sub lease).

Unit -II

Hire Purchase and Installment Purchase System-Hire Purchase System meaning – Features-Distinction between Hire purchase and Installment purchase system- Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System-(Theory Only)

Unit -III

Insolvency Accounts (Individual Only)- Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.

Unit - IV

Fire Insurance Claims - Loss of Stock policy – Loss of profit policy – Application of Average Clause

Unit - V

Contract Account – Meaning – Accounting procedure – Methods of Recording Work Certified and Work Uncertified – Treatment of Profit or Loss on Completed contracts and Incomplete contracts.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. T.S.Reddy and A.Murthy **Advanced Accountancy**, Margham Publication, Chennai, 2014.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume I**, Sultan Chand and Sons, New Delhi, 2005.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi 2014.

3. Shukla,M.C., and Grewal,T.S., **Advanced Accounts**, New Delhi, S.chand&co.Ltd., 2006

Semester : III	Part :
Core Title of the Paper: Cost Accounting	Credit
: 4	
Subject Code: 18UCOC32	Contact Hours
: 5	

Course Outcomes:

On successful completion of this course, the students will be able to

- CO 1:** Familiarize the students on the importance of Cost and Cost accounting.
CO 2: Gain the knowledge with the control of material and various issues of material.
CO 3: Develop the skills needed to apply wage payments and bonus plans
CO 4: Develops Employability Skill

Unit-I

Cost Accounting – Meaning and Definition – Objectives - Advantages and Limitations – Cost Accounting vs. Financial Accounting – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

Unit-II

Material control – Objectives – Different level of Stock of Material – EOQ – Perpetual Inventory System – ABC Analysis – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods).

Unit-III

Labour – Methods of wage payments – Incentive Scheme – Labour Turnover – Causes and Remedies

Unit-IV

Overhead – Meaning – Classification – Primary and Secondary Distribution of Overhead – Machine Hour Rate - Absorption of overheads.

Unit-V

Methods of Costing:- Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – process Accounts (Excluding Inter-process Profit and Equivalent production).

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. S.P.Jain and Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, 2014.

Reference Books:

1. Reddy T.S. and Hari Prasad Reddy Y., **Cost Accounting**, Margham Publications, Chennai, 2013.

2. R.S.N. Pillai and V.Bahavathi, **Cost Accounting**, S.Chand and Company Ltd, NewDelhi, 2018.
3. Charles T.Hornngren, **Cost Accounting – A Mangerial Emphasis**, New Delhi – 2018

Semester	: III	Part	:
Core Title of the Paper:	Company Law & Secretarial practice	Credit	
	: 4		
Subject Code:	18UCOC33	Contact Hours	
	: 5		

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to corporate entities.

CO 2: Impart knowledge on formation of company, documents required and acts pertaining to the formation process of a company.

CO 3: Enable the students to get familiarized with the regulatory frame work for companies in India.

CO 4: Develops Employability Skill

Unit-I

Joint stock companies – Meaning – Characteristics of Company – Kinds of Company - formation of a company under the Companies Act, 2013.

Unit-II

Memorandum of Association: Contents – Alteration of memorandum - Articles of Association – Contents - Alteration of Articles – Prospectus – Content – Statement in lieu of prospectus – Duties of Secretary

Unit-III

Members and Share holders – How to become a member – Rights and Liabilities of members – Duties of Company Secretary

Unit-IV

Company meetings – Types of meeting – Essentials – Notice – Quorum - Motions - Resolution – Types of resolution , - Proxy – Voting – Duties of Secretary

Unit-V

Management of companies – Directors, Managers and Managing Director – Appointment – Powers, Duties and Liabilities

Text Book:

1. Kapoor N.D, **Company Law & Secretarial Practice**, Sultan Chand and Sons, New Delhi, 2011.

Reference Books:

1. Pillai R.S.N. and Bagawathi, **Business Law**, S.Chand and Co., New Delhi, 2012.
2. Kathiresan and Radha, **Company Law**, Prasanna Publishers, Madras, 2011.
3. Ashok & K. Bagrial, **Company law**, Vani Educational Books, New Delhi, 2008.

Semester	: III	Part
:Core Title of the Paper:	Business Management	Credit
	: 4	
Subject Code:	18UCOC34	Contact Hours
	: 6	

Course Outcomes:

On successful completion of this course, the students will be able to

- CO 1:**Enable the students to understand and appreciate the contribution made by management thinkers.
- CO 2:**Familiarize students with the principles, functions and techniques used to effectively manage the business enterprises
- CO 3:**Provide opportunities to apply the general functions of management in day-to-day managerial practice
- CO 4:** Develops Entrepreneurship Skill

Unit-I

Management- Meaning and Definition – Importance – Nature - Functions – Principles of Management- Levels of Management - Administration Vs. Management.

Unit-II

Meaning of Planning – Nature & Importance of Planning – Steps in Planning Process – Types of Plans – Decision Making – Types of Decisions – Decision Making Process.

Unit-III

Organization- Meaning – Nature and Importance – Principles of organization – Types of Organization –Departmentation – Delegation and Decentralization – Organization Chart – Span of Management.

Unit-IV

Direction – Meaning and Importance – Principles - Motivation – Significance - leadership – Leadership Styles – Qualities of a good leader.

Unit-V

Communication – Types – Principles - Barriers to Effective Communication - Co-ordination – Meaning – Need and Importance - Controlling – Steps - Essential of control.

Text Book:

1. T. Ramasamy, **Principles of Management**, Himalaya Publications, New Delhi, 2014.

Reference Books:

1. DinakarPagare, **Business Management**, Sultan Chand and Sons, New Delhi, 2012.

2. L.M.Prasad, **Principles and Practice of Management**, Sultan Chand and Sons Ltd, New Delhi,2010.
3. Gupta R.N., “**Principles of Management**”, S.Chand& Company Ltd., New Delhi, 2012

Semester	: III	Part	:
Allied Title of the Paper:	Business Statistics	Credit	
	: 4		
Subject Code:	18UCOA31	Contact Hours	
	: 6		

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Learn the Statistical methods and their applications in commerce.

CO 2: Understand the various statistical methods in application to business

CO 3: Acquire the knowledge on basic concepts of statistics.

CO 4: Develops Employability Skill

Unit-I

Statistics – Meaning and Definition – Functions, Scope and Limitations of statistics – Methods of collection of data – Primary data and Secondary data – Classification, Tabulation and Presentation of data.

Unit-II

Measures of Central Tendency – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Quartiles, Deciles and Percentiles - Measures of Dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

Unit-III

Measures of swewness - Correlation Analysis –Karl pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

Unit-IV

Regression analysis – Definition - Regression Line and Regression equations.

Unit-V

Analysis of Time Series – Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. R.S.N.Pillai and Bagavathi, **Business Statistics**, S.Chand and Co, New Delhi, 2014.

Reference Books:

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.

2. M.Manoharan., **Statistical Methods**, Chand and Sons, New Delhi, 2014.

3. Gupta S.P, **Statistical Methods**, Sultan Chand & Sons, New Delhi, 2008.

Semester	: III	Part	: Skill	Title of
the Paper:	Written Communication Skills	Credit	: 2	
Subject Code:	18UCOS31		Contact Hours	
: 2				

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1:Enable the students proficient in writing letters

CO 2:Train the students in preparing resumes and to provide them the required skills for effective resume writing.

CO 3: Know the Electronic form of communications

CO 4: Skill Development Course

Unit-I

Art of Writing Letters – Writing requisition to the Principal for : Bonafide student certificate, Conduct certificate, Obtaining the original certificate, fees structure certificate, Bus pass forms – Writing Leave Letters – Practical on writing letters.

Unit-II

Electronic Form of Communication – E-Mail – Creation of E-Mail ID – Sending E-Mail – Fax Vs E-Mail – Practical on E-Mails

Unit-III

Resume – Meaning – Importance – Parts of the resume – Styles of resume – Kinds of resume – Functional resume – Combination resume – Matching one’s profile to the job.

Unit-IV

Resume writing – Basics of resume writing – writing resume – summary of qualifications, work experience, activities / interactions.

Unit – V

E-resume – sample resume – Resume for International jobs.

Text Book:

UrmilaRai& S.M. Rai, **Business Communication**, Himalaya Publications House, New Delhi.

Reference Books:

1.Rajendra Paul & J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand and Sons, New Delhi

2.Homaipradhan, D.S. Bhende&Vijaya Thakur, **Business Communication and Customer Relations**, Himalaya Publications House, New Delhi.

3. Jain, V.K and Om prakashBiyani, Business communication, S.Chand& Company Ltd., New Delhi, 2009.

Semester	: III	Part	:
Skill Title of the Paper: Fundamentals of Accounting		Credit	
: 2			
Subject Code:18UCON31		Contact Hours	
: 2			

Course Outcomes:

On successful completion of this course, the students will be able to

CO1To educate the learners about fundamentals of accounting

CO2 To equip the students with skills for recording various kinds of business transactions

CO3 To enable the students to acquire skills in preparing final accounts

CO4 Develops Employability Skill

Unit -I

Meaning and definition of Book keeping and accounting – Functions of accounting – Objectives of accounting – Advantages & limitations of accounting – Double entry system of book keeping – Advantages of double entry system – Difference between single entry system and double entry system

Unit-II

Journal – Meaning-advantages of journal – Types of accounts – Rules – Practical exercises for the preparation of journal.

Unit -III

Ledger-Meaning – Advantages – Difference between journal and ledger – Balancing of accounts in the ledger – Practical exercises for the preparation of ledger.

Unit-IV

Trial balance- Meaning – Objectives – Practical Problems.

Unit -V

Final accounts – Meaning of final accounts – Objectives – Distinction between trial balance and balance sheet – Format of trading, profit and loss account and balance sheet. Simple Adjustments in final accounts (outstanding, prepaid, depreciation) – Practical Problems

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text book:

1. S.P.Jain and K.L.Narang, Financial Accounting, Kalyani Publisher, New Delhi 2014.

Reference Books:

1. T.S.Reddy and A.Murthy, Advanced Accountancy, Volume 1, Margam Publisher, Chennai, 2014.

2. S.N.Maheswari, Advanced Accountancy, Sultan and Sons, New Delhi, 2010.

3. R.S.N. Pillai and V.Bahavathi, **Financial Accounting**, S.Chand and Company Ltd, New Delhi, 2018.

Semester : IV

Part :

Core Title of the Paper: Partnership Accounting

Credit

: 4

Subject Code:18UCOC41

Contact Hours

: 5

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Train the students in preparing various accounting systems in Partnership Firm.

CO 2: Gain knowledge about partnership account.

CO 3: Study various methods of distribution at the time of dissolution of partnership.

CO 4: Develops Employability Skill

Unit - I

Partnership Accounts– Introduction–Partnership Deed–Profit and Loss Appropriation Accounts–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings.

Unit -II

Admission of a Partner– Calculation of Profit sharing ratio – Revaluation of assets and Liabilities – Accounting treatment of Goodwill – Treatment of accumulated profits and losses – Adjustment of Capital.

Unit- III

Retirement of a Partner-Gaining Ratio–Revaluation of Assets and Liabilities–Treatment of Goodwill–Admission cum Retirement–Death of a partner–Treatment of Joint Life Policy

Unit -IV

Amalgamation of firms–Accounting Treatment–Accounting Treatment in the books of firm.

Unit -V

Dissolution of a Firm–Realization Account–Sale of firm to a company –Insolvency of a partners.–Piece-meal Distribution– Proportionate capital method and maximum Loss Method

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. T.S.Reddy and A.Murthy, **Advanced Accountancy**, Margham Publishers, Chennai 2014.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, New Delhi, 2014.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi, 2014.
3. Arulanandham, M.A., & Raman, K.S., **Advanced accounting**, Himalaya Publishing House, Mumbai, Fourth Revised Edition, 1996.

Semester	: IV	Part	:
Core Title of the Paper:	Management Accounting	Credit	
:	4		
Subject Code:	18UCOC42	Contact Hours	
:	5		

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Enable the students to understand the concept and relevance of management accounting

CO 2: Enable the learners to understand the financial statement analysis and CVP analysis

CO 3: Expose the students to management accounting principles and their applications

CO 4: Develops Employability Skill

Unit -I

Management accounting- Meaning- Nature and Scope- Difference between financial accounting and management accounting and cost accounting- advantages and limitations of management accounting- financial statement analysis- comparative, common size and trend analysis.

Unit- II

Ratio analysis- meaning- Advantages and limitations of ratio analysis- classification of ratios- liquidity- profitability- turnover- solvency ratio.

Unit -III

Fund flow statement and cash flow statement- Meaning and concepts- Merits and demerits- Calculation of funds from operation and cash from operation- Preparation of statements.

Unit-IV

Marginal costing- Meaning- Merits and Demerits- Cost volume profit analysis- Break Even Analysis- Break Even Point- P/V ratio- Margin of safety- Managerial Uses of Marginal Costing.

Unit -V

Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Production, Purchase, Sales and Flexible budget – Zero Based Budgeting.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text book:

1. R.Ramachandran and R.Srinivasan, **Management Accounting**, Sriram Publications 2013.

Reference Books:

1. ShashiK.Gupta, R.K.Sharma, **Management Accounting**, Kalyani Publishers, Ludhiana, 2012.
2. S.N.Maheswari, **Management Accounting and Financial Control**, Vikas Publishers, Delhi, 1998.
3. Pandey,I.M., **Management Accounting**, Vikas Publications Private Ltd., New Delhi, 3rd Revised Edition, 2008

Semester	: IV	Part	:
Core Title of the Paper: Auditing	: 4	Credit	
Subject Code: 18UCOC43		Contact Hours	
: 5			

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Make the students to learn the basic principles and procedures of Auditing.

CO 2: Create interest in the minds of students towards Auditing Profession

CO 3: Familiarize with the provisions of the companies act relating to the appointment, conduct

and liabilities of an auditor

CO 4: Develops Employability Skill

Unit - I

Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Appointment of Auditor and Procedure - Qualities of an Auditor – Types of Audit.

Unit -II

Preparatory before audit - Audit Programme – Audit files – Working Papers – Procedure for Audit – Internal Control, Meaning and definition of Internal check – Objects of Internal Check – Auditor’s duty as regards internal check on different items.

Unit -III

Vouching – Meaning – Definitions – Importance – Duties of an Auditor – Vouching of cash transactions – Cash Sales, Received from Debtor, Cash Purchase, Payment to Creditors, Payment of Wages - Vouching of trading transactions – Purchase book, Sales Book, Purchase return book and Sales return book.

Unit -IV

Verification and Valuation of Assets and Liabilities – Duties of an Auditor as regard Cash in Hand, Cash at bank, Bills receivable, Stock in trade, Sundry Debtors, Fixed Assets.

Trade Creditors – Bills Payable – Bank Overdraft and Long Term Liabilities

Unit - V

Liabilities of an auditor - Civil and Criminal Liabilities– Liabilities for negligence – Liabilities for misfeasance – Liability to third party - Prepare the Audit Report.

Text Book:

1. JagdishPrakash, **Auditing Principles, Practices and Problems**, Kalyani Publishers Ltd., New Delhi ,2011.

Reference Books:

1. B.N. Tandon, **Auditing**, Sultan Chand and Sons, New Delhi, 2012.
2. D.D.Sharma, **Auditing**, SahityaBhavan, New Delhi, 2013.
3. Tandon, B. N., **“Practical Auditing”**, S.Chand Publishers, New Delhi,2013.

Semester : IV **Part** :
Core Title of the Paper:Banking Theory, Law and Practice
Credit : 4
Subject Code: 18UCOC44 **Contact Hours**
: 5

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Familiarize students with the functions of commercial banks and RBI.

CO 2:Impact knowledge about the various forms of banking services.

CO 3:Enable the students to learn various provisions of the Banking Regulations Act 1949, RBI

Act, Negotiable Instrument Act 1881.

CO 4: Develops Employability Skill

Unit-I

Definition of Banking – Commercial Banks - Functions of Commercial banks – Role of Commercial Banks for the economic development of the nation –Banker and customer – Definition – General and Special relationship.

Unit-II

Types of Deposit accounts with the banker – Current accounts – Saving bank accounts – Fixed deposit accounts – Different types of customers – precautions to be taken before opening an account in the name of a new customers.

Unit-III

Negotiable instrument –Definition – Distinguishing features of a cheque, Bill and Promissory Note – Endorsement – Kinds of endorsement and their legal effects – Crossing of Cheque – Different types of crossing – Making of cheques.

Unit-IV

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques –Statutory protection.

Unit-V

E-Banking – Meaning – Benefits – Core Banking - Internet banking – Home Banking – Mobile Banking – E-Payments – ATM Card - Biometric Card, Debit Card -Smart Card, EFT- ECS (Debit/Credit).

Text Book:

1. E.Gordon and K.Natarajan, **Banking Theory, Law & Practice**, Himalaya Publishing House, Mumbai, 2014.

Reference Books:

1. Sundharam K.P.M and Varshney P.N., **Banking Theory, Law & Practice**, Sultan Chand and Sons, New Delhi, 2014.
2. Srivastava, **Banking Theory and Practice**, Himalaya Publication House, New Delhi, 2000.
3. S. Gurusamy., **“Banking Theory, Law and practice”**, Sultan Chand & Sons, New Delhi, 2012.

Semester	: IV	Part	:
Allied Title of the Paper:	Business Mathematics	Credit	
	: 4		
Subject Code:	18UCOA41	Contact Hours	
	: 6		

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1:Enable the students to acquire knowledge of mathematics.

CO 2:Familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.

CO 3:Expose the students to apply mathematical knowledge to solve modern business problems.

CO 4: Develops Employability Skill

Unit-I

Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgon’s law.

Unit-II

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – common logarithms and natural logarithms – characteristics and mantissa – Rules to write – Practical problems.

Unit-III

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker’s discount – Banker’s gain – Normal due date – Legal due date – Calculation of period for banker’s discount and true discount.

Unit-IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

Unit-V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

M.Manoharan and C.Elango, **Business Mathematics**, Paramount Publications, Palani, TamilNadu, 2013.

Reference Books:

1. D.C.Sancheti and V.K.Kapoor, **Business Mathematics**, Sultan Chand and Sons, New Delhi, 2002.
2. P.R.Vital, **Business Mathematics**, Margham Publication, T.Nagar, Chennai, 2012.
3. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, New Delhi, 2013.

Semester : IV
Skill Title of the Paper: Soft Skills Development
: 2

Part :
Credit

Subject Code: 18UCOS41
: 2

Contact Hours

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Getting the confidence to resolve the conflicts

CO 2: Managing and Handling the stress

CO 3: Getting the Positive Attitude

CO 4: Skill Development Course

Unit-I

Personality – Meaning – Definition – Components of Personality – Personality – Characteristics of people – Theories of Personality.

Unit-II

Personality Development – Meaning – Definition – Importance – How to improve personality – Approach of Personality – Components of personality development – Life skill for personality development.

Unit-III

Personality Development and Positive Attitude – The power of Positive Attitude – Developing Positive Attitude – Examples of positive attitude – Positive attitude and its results.

Unit-IV

Personality conflict – Meaning of conflict – Causes of conflict – resolving conflicts – Suggestions to Deal with team conflict.

Unit-V

Healthy life style – Healthy life style tips – Stress Management – Identify the Sources of stress in your life – Dealing with Stress with Stressful situation – Healthy ways to relax and recharge.

Text Book:

Krishna Kumar Singh, **Personality Development**, APH Publishing Corporation, New Delhi, 2016.

Reference Books:

1. K. Alex, Soft skill, S.Chand Publishing, New Delhi, 2012.

2. Dr. N.V.S.Suryanarayana, Personality Development, APH Publishing Corporation, New Delhi, 2013.

3. Jain, V.K and Om prakash Biyani, Business communication, S.Chand & Company Ltd., New Delhi, 2009.

Semester : IV
NME Title of the Paper: Practical Banking
: 2
Subject Code: 18UCON41
: 2

Part :
Credit
Contact Hours

Course Outcomes

On successful completion of this course, the students will be able to

CO1 To Know the banking concepts

CO2 To Understand the various types of deposits

CO3 To develop the skills regarding types of various forms.

CO 4 Develops Employability Skill

Unit-I

Banking: Definition of Banking – Definition of Banker and customer- Procedure for opening an account.

Unit -II

Deposits: Types –Saving Bank Account – Current Bank Account – Fixed Deposit Account – Recurring Deposit Account

Unit -III

Negotiable Instruments: Cheque – Definition –Specimen of a Cheque-Types of cheques –Anti-dated –Post dated – Stale cheque.

Unit-IV

E-Banking –Mobile Banking –Internet Banking.

Unit-V

Electronic Payment System- ATM-Debit Card –Credit Card –Smart Card – NEFT, RTGS.

Self study for Assignment:

1. Filling up of pay in slip and withdrawal slip.
2. Filling up of Account opening form and writing of cheque.

Text Book:

1. Gordon and Natarajan, Banking Theory Law and Practice, Himalaya Publishing House, Mumbai, 2014

Reference Books:

1. S.Gurusamy, Banking Theory Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi, 2012.
2. Sundharam K.P.M. and Varshney P.N., Banking Theory, Law & Practice, Sultan Chand and Sons, New Delhi, 2014.
- 3.S.M.Sundhram, Banking Theory Law and Practice, Sree Meenakshi Publications, Karaikudi, 2008.