

## Programme - B.Com

### PROGRAMME EDUCATIONAL OBJECTIVES

The B.Com Programme will make the graduates

<b>PEO 1</b>	To acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
<b>PEO 2</b>	To specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and Industry.
<b>PEO 3</b>	To demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
<b>PEO 4</b>	To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
<b>PEO 5</b>	To demonstrate communicative skill and computer skill to update themselves for the competitive examinations

### Programme Outcomes (PO)

On completion (after three years) of B.Com Programme, the students are expected to

<b>PO 1</b>	Complete professional courses like CA, CS, CMA and law successfully
<b>PO 2</b>	Become managers, accountants, and sales representatives in multinational companies.
<b>PO 3</b>	Choose teaching and research as a career with the skills acquired.
<b>PO 4</b>	Become successful entrepreneurs with the innovative ideas and social responsibility
<b>PO 5</b>	Get through successfully in the competitive examinations conducted at the state level and national level for employment.

### Mapping of PEO with PO

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>PEO 1</b>	√				
<b>PEO 2</b>		√			
<b>PEO 3</b>			√		
<b>PEO 4</b>				√	
<b>PEO 5</b>					√

### Mapping of PO with GA

	GA 1	GA 2	GA 3	GA 4	GA 5	GA 6	GA 7	GA 8	GA 9	GA 10	GA 11	GA 12	GA 13	GA 14	GA 15
<b>PO 1</b>	√	√		√		√	√			√		√		√	
<b>PO 2</b>	√		√			√	√			√	√	√		√	√
<b>PO 3</b>	√			√		√		√	√	√			√	√	√
<b>PO 4</b>	√				√	√			√	√		√	√	√	
<b>PO 5</b>	√					√			√	√		√		√	

## SEMESTER-V

<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hours /Week</b>	<b>Credit</b>	<b>Max. Marks CA</b>	<b>Max. Marks SE</b>	<b>Total</b>
	<b>Part III – Core</b>					
18UCOC51	Corporate Accounting	6	4	25	75	100
18UCOC52	Financial Management	6	4	25	75	100
18UCOC53	Income Tax Law and Practice-I	6	4	25	75	100
	<b>Part III – Elective I</b>					
18UCOE51	1. Business Law	5	5	25	75	100
18UCOE52	2. Services Marketing					
18UCOE53	3. Research Methodology					
	<b>Part III – Elective II</b>					
18UCOE54	1. Operations Research	5	5	25	75	100
18UCOE55	2. Financial Derivatives And Risk Management					
18UCOE56	3. Retailing and Distribution Management					
	<b>Part IV – Skill</b>					
18UCOP51	MSOffice – Lab	2	2	40	60	100
	<b>Total</b>	<b>30</b>	<b>24</b>			

## SEMESTER-VI

Subject Code	Title of the Paper	Hours /Week	Credit	Max. Marks CA	Max. Marks SE	Total
	<b>Part III – Core</b>					
18UCOC61	Advanced Corporate Accounting	6	4	25	75	100
18UCOC62	Income Tax Law and Practice-II	6	4	25	75	100
18UCOPR1	Project Work & Viva Voce	6	4	25	75	100
	<b>Part III – Elective I</b>					
18UCOE61	1. Industrial Law	5	5	25	75	100
18UCOE62	2. Goods and Services Tax					
18UCOE63	3. Investment Management					
	<b>Part III – Elective II</b>					
18UCOE64	1. Business Environment	5	5	25	75	100
18UCOE65	2. Financial Services					
18UCOE66	3. Insurance					
	<b>Part IV – Skill</b>					
18UCOP61	Tally – Lab	2	2	40	60	100
	<b>Total</b>	<b>30</b>	<b>24</b>			



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOC51</b>	<b>Credits</b>	<b>: 04</b>

**CORPORATE ACCOUNTING**

**Course Outcomes:**

**On successful completion of this course, the learners should be able to**

- CO1** Demonstrate a thorough knowledge of companies act and the ability to apply them to solve practical problems related to company form of organization
- CO2:** To interpret the company final accounts
- CO3:** To calculate the goodwill and shares of Companies to acquire a business.
- CO4:** To evaluate an idea about internal reconstruction
- CO5:** to prepare the financial statements of Joint Stock Companies

**Unit-I ISSUE OF SHARES AND DEBENTURES**

Issue of Shares and Debentures – Issue of shares at par, discount, at premium – Over subscription – Pro-rata allotment – Forfeiture of shares – Re-issue of forfeited shares – Bonus shares and Right shares.

**Unit-II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES**

Redemption of preference shares - Issue and Redemption of debentures – Profit prior to incorporation - Treatment of profit or loss prior to incorporation.

**Unit-III FINAL ACCOUNTS and VALUATION OF GOODWILL AND SHARES**

Final Accounts of joint stock companies- Valuation of Goodwill – Simple profit method – Super profit method – Valuation of Shares – Net Asset method - Yield method.

**Unit-IV AMALGAMATION, ABSORPTION AND RECONSTRUCTION**

Amalgamation, Absorption and Reconstruction (Internal and External) of Joint Stock Companies.

**Unit-V WINDING UP OF COMPANIES**

Winding up of Companies – Liquidator Remuneration – Liquidator Final Statement of Account.

**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, **Advanced Accountancy -II**, Kalyani Publishers, New Delhi, 2014.

**Reference Books:**

1. T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2018.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Chand Publisher, Kolkatta, 2013.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOC52</b>	<b>Credits</b>	<b>: 04</b>

**FINANCIAL MANAGEMENT**

**Course Outcomes:**

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

**CO1:** To understand the cost of capital in wide aspects

**CO2:** To interpret capital budgeting proposals.

**CO3:** To analyse dividend policies and various dividend models

**CO4:** To create good capital structure

**CO5:** To judge the working capital requirement

**UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT**

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

**UNIT II CAPITAL STRUCTURE**

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures — Leverages – Types of Leverages.

**Unit –III CAPITAL BUDGETING AND COST OF CAPITAL**

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods. Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

**UNIT IV DIVIDEND POLICIES**

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis) .

**UNIT V WORKING CAPITAL**

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

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

**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. S.N.Maheswari, **Financial Management**, Sultan Chand and Sons, New Delhi 2013.

**Reference Books:**

1. Reddy T.S. and Hari Prasad Reddy, **Cost Accounting** , Margham Publications, Chennai,2013.
2. Dr.A.Murthy, **Financial Management**, Margham Publication, Chennai, 2018.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOC53</b>	<b>Credits</b>	<b>: 04</b>

**INCOME TAX LAW AND PRACTICE-I**

**Course Outcomes:**

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

**CO1:** To remember with basic principles underlying the provisions of Income Tax

**CO2:** To apply the provisions of income tax Act 1961

**CO3:** To analyse different heads of income

**CO4:** To assess the income for business or profession

**CO5:** To plan for income tax for salaried class and business

**UNIT I INTRODUCTION TO INCOME TAX**

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assesses – Deemed Income – Residential status – Incidence of tax – Exempted Income u/s 10.

**UNIT II HEADS OF INCOME – INCOME FROM SALARY**

Income from salary – Allowances – Perquisites – Gratuity – Pension – Leave encashment – Deduction of salary income.

**UNIT III INCOME FROM HOUSE PROPERTY**

Income from House Property – Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24.

**UNIT IV INCOME FROM BUSINESS OR PROFESSION**

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

**Unit-V INCOME FROM CAPITAL GAINS**

Income from Capital gains – Exempted under section 54, 54B, 54EC and 54F - Income from other sources – Gift – Causal Income – Owning & Maintaining of horse

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

**20% of marks must be allotted to Theory questions.**



**Text Book:**

1. Gaur, V.P. and Narang, D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2018.

**Reference Books:**

1. Vinod, K.Singhania, **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd. New Delhi, 2018.
2. Hariharan.N, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2018.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE51</b>	<b>Credits</b>	<b>: 05</b>

**BUSINESS LAW**

**Course Outcomes:**

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

**CO1:** .To identify the fundamental legal principles behind contractual agreements.

**CO2:** To apply the provisions of law in business

**CO3:** To analyse the different types of Negotiable Instruments

**CO4:** To evaluate The Intellectual Property Rights

**CO5:** To create awareness about rights of consumers

**UNIT-I: CONTRACT ACT:**

Agreement and Contract: Definition and meaning-Essentials of a valid contract-Types of Contracts, Offer and Acceptance: Definition-Essentials of a valid offer and acceptance, Consideration: Definition- Essentials of a Valid Consideration –Capacity to Contract, Consent: Free Consent-Coercion, Undue influence, Fraud, Misrepresentation and Mistake.

**UNIT-II: LAW RELATING TO SPECIAL CONTRACT:**

Legality of Object and Consideration: Illegal and Immoral Agreements-Agreements Opposed to Public Policy, Discharge of Contract, Performance of Contracts: Breach of a Contract: Types-Remedies for Breach of a Contract, Contract of Agency, Bailment, Pledge, Indemnity and Guarantee.

**UNIT-III: SALES OF GOODS ACTS:**

Sales of Goods Act – Distinction between Sale and Agreement to Sell – Conditions and Warranties. Negotiable Instruments Act – Definition and Characteristics of a Negotiable Instrument-Definitions, Essential Elements and Distinctions between Promissory Note, Bill of Exchange, and Cheques-Types of crossing.

**UNIT-IV: INTELLECTUAL PROPERTY RIGHTS:**

Intellectual Property Rights-Meaning, Patents-Definition, Kinds of Patents, Transfer of the Patent Rights, Rights of the Patentee, Copyrights: Definition, Essential Conditions for Copyrights to Be Protected, Rights of Copyright Owner, Terms of Copyright, Copyrights Infringement. Trademark-Definition, Procedure for Registration of Trade Mark

**UNIT-V: CONSUMER PROTECTION LAW:**

Introduction to Consumer Protection Law in India – Consumer Councils –Redressal Machinery – Rights of Consumers – Consumer Awareness, Pollution Control Law – Air, Water and Environment Pollution Control.

**Text Book**

1. N.D.Kapoor, **Business Laws**, Sultan Chand and Sons, New Delhi, 2011.

**Reference Book**

1. M.V.Dhandapani, **Business Laws**, Sultan Chand and Sons New Delhi, 2018.
2. Gogna, **Mercantile Law**, S.Chand and sons, New Delhi, 2018.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE52</b>	<b>Credits</b>	<b>: 05</b>

**SERVICE MARKETING**

**Course outcomes:**

After completing this module, the student should be able :

- CO1:** To identify and critically reflect upon service marketing theories and practices as an integrated part of any value proposition from an organization
- CO2:** To illustrate and interpret various theories and models of the service marketing process from customer, managerial, and research perspectives
- CO3:** To distinguish and examine the roles of employees, customers, and technology in service design and co-creation for perception of overall service quality, customer satisfaction, loyalty and employee retention
- CO4:** To explore and analyse services from customer, management and societal perspectives and critically examine ethical and sustainability aspects related to relevant stakeholders.
- CO5:** To develop, argue and make decisions for courses of actions in solving critical service incidents from a managerial perspective

**UNIT I INTRODUCTION**

Difference between product and services marketing--Characteristics of services- Classification of services- Paradigms in services marketing . Service marketing system: Service quality- Understanding customer expectations and zone of tolerance- Segmentation and zone of tolerance- Targeting and positioning of service. Role of Services in Economy.

**UNIT II SERVICES MARKETING MIX:**

Augmented marketing mix; Developing the service product/intangible product; Service product planning; Service pricing strategy; Services promotions; Services distributions. Physical evidence: Role of communication in service marketing; People and internal communication; Process of operations and delivery of services; Role of technology in services marketing.

**UNIT III SERVICE QUALITY:**

Quality Issues and Quality Models (Gaps model, SERVQUAL); Demand-supply Management. Services failure, service recovery, Customer retention, Customer Relationship management, designing of service strategy.

**UNIT IV MARKETING OF SERVICES IN PRACTICE**

Tourism Services Marketing, Marketing of Transportation & Logistics Management, Marketing of Financial Services, Marketing of Communication Services, Media & Advertising Service Marketing, Marketing of Healthcare Services, Marketing of Consultancy Services, Marketing of Retail Services. Marketing of Educational Services, Marketing of Public Services

**UNIT V SERVICES IN GLOBAL PERSPECTIVE:**

International marketing of services; recent trends; Principal driving force in global marketing of services; Key decisions in global marketing; Services strategy and organizing for global marketing

**Text Book**

1. Nimit & Monika Chowdhary- Text book of Marketing of Services: The Indian Experience, MacMillan India Limited

**Reference Books**

1. Zeithaml, V. A and Bitner, M. J. - Services Marketing (Tata McGraw-Hill).
2. Ravi Sankar- Services Marketing, Excel Books.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE53</b>	<b>Credits</b>	<b>: 05</b>

**RESEARCH METHODOLOGY**

**Course Outcomes**

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

**CO1:** To gain insights into how scientific research is conducted

**CO2:** To gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.

**CO3:** To make the students to learn data collection and interpretations, preparation of reports

**UNIT I - INTRODUCTION**

Research Methodology – meaning - Definition - Objectives - importance –limitation of research methods.

**UNIT II - TYPES OF RESEARCH**

Types of Research - Research Purposes - research problems - Research Design.

**UNIT III - SAMPLING METHODS**

Sampling Design - Different Types of Sampling Design - Simple Random - Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling

**UNIT IV - METHODS OF DATA COLLECTION**

Methods of Data Collection - Collection of Primary Data –secondary data - Drafting Questionnaire - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data

**UNIT V - RESEARCH REPORTS**

Research Reports - Structure and Components of Research Report, Types of Report, Layout of Research Report, Mechanism of writing a research report

**Text Books**

1. C.R. Kothari (2013): Research Methodology Methods and Techniques, 2/e, Vishwa Prakashan,. (all the 5 units)
2. Bendat and Piersol(2001), Random data: Analysis and Measurement Procedures, Wiley Interscience,.

**Reference Books**

1. Richard I Levin amp; David S.Rubin (2005), “*Statistics for Management*”, 7/e. Pearson Education,.
2. Donald R. Cooper, Pamela S. Schindler(2006.), “*Business Research Methods*”, 8/e, Tata McGraw-Hill Co. Ltd.,



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE54</b>	<b>Credits</b>	<b>: 05</b>

**OPERATIONS RESEARCH**

**Course Outcomes:**

**On successful completion of this course, the learners should able to**

**CO1:** Describe the mathematical tools that are needed to solve optimization problem

**CO2:** To apply mathematical model (linear programming problem) for a physical situations like production, distribution of goods and economics.

**CO3:** To **analyse** the results and propose recommendations in language understandable to the decision-making processes

**CO 4:** To evaluate transporting the products from origins to destinations with least transportation cost.

**CO5:** To plan the resources required for a project and generate a plan and work schedule.

**Unit-I INTRODUCTION TO OPERATION RESEARCH**

Operations Research –Meaning–Nature – Characteristics – Scope – Models – Limitations

**Unit-II LINEAR PROGRAMMING PROBLEM**

Linear programming – Mathematical formulation – Graphical Method – Standard form only – Simplex method problems & involving  $\leq$ (Less than or equal to) Constraints only and excluding degeneracy – Optimal Solutions – Limitations of Linear Programming Techniques

**Unit-III TRANSPORTATION AND ASSIGNMENT**

Transportation – Meaning – Solution – Initial Basic Feasible Solution – Optimality – Balanced and Unbalanced problems – Maximization of profit – Assignment problems – Procedure for Assignment problems – Hungarian Method – Maximization of profit – Transportation Vs Assignment.

**Unit-IV QUEUEING THEORY**

Queueing Theory – Meaning – Elements – Single channel model

**Unit-V NET WORK ANALYSIS**

Net Work Analysis – PERT / CPM – Objectives – Advantages – Limitations – Similarities and Dissimilarities (Excluding Crash Cost Method)

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

**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. V.Sudaresan, K.S.Ganapathy Subramanian, K.Ganesan, **Resource Management Techniques**, Arupakkam, Sirkali, Nagapattinam, 2009.

**Reference Books:**

1. KantiSwarup, **Operations Research**, Sultan Chand and Sons, New Delhi, 2011.
2. V.K.Kapoor, **Operations Research**, Sultan Chand and Sons, New Delhi, 2013.





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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE55</b>	<b>Credits</b>	<b>: 05</b>

**FINANCIAL DERIVATIVES AND RISK MANAGEMENT**

**Course Outcomes:**

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

**CO1:** To enable the students to gain the recent changes and updates in Derivatives

**CO2:** To make the students to understand the risk management area:

**CO3:** To equip the knowledge on derivatives and risk of investment.

**UNIT I - INTRODUCTION TO DERIVATIVES**

Introduction to Derivatives – Financial futures – financial options – types of Traders – Margin system – Risk – types of Risk – Risk Evaluation – Risk Management Techniques

**UNIT II - INTEREST RATE FUTURES**

Interest Rate Futures – Basic Principles – Forward yield Curve – Risk Hedging – Straddles – Butterfly Spreads – Long – Terms and Short-term Interest Rate Futures – Bond Futures – Basis and Convergence – Determination of Bond Future prices.

**UNIT III - CURRENCY FORWARDS AND FUTURES**

Currency Forwards and Futures – Currency Markets – Quotation – Pricing of Forwards and futures – Hedging Currency Risk

**UNIT IV - OPTIONS**

Options – Call options – Put options - Options s Hedging instruments – Trading with options – Arbitrage with Options.

**UNIT V - PRICING OF DERIVATES**

Pricing of Derivates – Black – Scholes Models – Binomial Option Pricing Model – Swaps currency – Swaps pricing

**Text Book**

1. John Hull(2012), fundamentals of Futures & Options, Prentice hall (Pearson Edn) (units 1,3,4,5)
2. Redhead Keith(2007), financial Derivatives, Prentice Hall, (unit 2)

**Reference Books**

1. David Dobosky(2002, Options & financial Futures, McGraw Hills,
2. Chanc(2002, Introduction to Derivates & risk Management, Thomas Learning



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE56</b>	<b>Credits</b>	<b>: 05</b>

**RETAILING AND DISTRIBUTION MANAGEMENT**

**Course Outcomes:**

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

**CO 1** To understand the impact of retailing on the economy

**CO 2** To Comprehend retailing's role in society and, conversely, society's impact on retailing

**CO 3** To See how retailing fits within the broader disciplines of business and marketing.

**CO 4** To Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.

**CO 5** To know the responsibilities of retail personnel in the numerous career positions available in the retail field

**UNIT I DISTRIBUTION MANAGEMENT:**

An Overview Meaning, concept and elements of Distribution; Growing importance of distribution for strategic advantage; Value chain and marketing intermediaries; Various marketing intermediaries and their roles in value addition; Conventional distribution systems for various product categories; Multiple Channel Systems; Designing channel structure and strategy

**UNIT II IT ENABLED DISTRIBUTION SYSTEMS & CHANNEL RELATIONSHIPS**

IT enabled Distribution Systems; Disintermediation vs Reinter mediation; Cybermediary (e-commerce), Partial disintermediation, Infomediary; Intermediary empowerment; Framework for adoption of IT enabled distribution systems; Nature and characteristics of Partnering Channel Relationships; Stages, Reasons and Factors of developing Partnering Channel Relationships; Channel Conflicts and Resolution Strategies; Partnering Channel Relationships and IT

**UNIT III LOGISTICS MANAGEMENT**

Concept, Types, and Functions of Inventory; Inventory Management Tools and Techniques; Nature, Concept, Types, Functions and Strategy of Warehousing; Value of Information in Logistics and Bullwhip Effect; Logistics Information System and Order Processing, Concept, Evolution and Objectives of Logistics Management; Components and Functions of Logistics Management; Distribution related Issues and Challenges for Logistics Management; Gaining competitive advantage through Logistics Management;

**UNIT IV RETAIL MANAGEMENT:**

An Overview Concept and Evolution; Functions and Role of Retailing in Distribution; Social and Economic significance of Retailing; Formats of Retailing; Organized Retailing; Technology in Retailing; Present Indian Retailing Scenario

## **UNIT V RETAIL MANAGEMENT**

Decisions Organizational buying formats and processes; Merchandise Planning systems; Category Management; Logistics issues in Retailing; Inventory Management and Replenishment Systems; Value of Information visibility, Functions, Costs, and Modes of Transportation, Selection of Transport Mode; Transportation Network and Decision

### **Text Books**

1. Agrawal D. K., Distribution & Logistics Management: A Strategic Marketing Approach, Macmillan Publishers India Ltd. New Delhi,
2. Berman- Retail Management Strategic approach-11e (Prentice hall)

### **Reference Books**

1. Cox-Retailing An introduction 5e (Prentice hall)
2. Alan Rushton, Phil Croucher & Peter Baker, The Handbook of Logistics & Distribution Management, Kogan Page Ltd. London,



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

<b>Programme : UG</b>	<b>Part IV</b>	<b>: Skill</b>
<b>Semester : V</b>	<b>Hours per week</b>	<b>: 02</b>
<b>Sub Code : 18UCOP51</b>	<b>Credits</b>	<b>: 02</b>

**MS OFFICE– LAB**

**Course Outcomes:**

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

**CO1:** Recognize when to use each of the Microsoft Office programs to create professional and Academic documents.

**CO2:** Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards

**CO3:** analyze tools that enable to sort, extract and generate charts from spreadsheet data.

**CO4:** analyze tools that enables to sort, extract and generate charts from spreadsheet data.

**CO5:** To evaluate the components of Ms Office and can decide the correct application

**UNIT I INTRODUCTION TO MS-OFFICE**

Introduction – working with windows – opening and closing of windows – to create a folder – ms office applications – using all short cut keys.

**UNIT II MS-WORD**

Introduction – getting started – features of ms office 2007 – creating a word document – editing a document – formatting the text – formatting a paragraph – bulleting and numbering list – checking spelling and grammatical errors – tables – the table option - mail merge – Macro's.

**UNIT III MS-EXCEL**

Introduction - Getting started – the Microsoft excel window –building a spread sheet – selecting worksheet items – using auto fill – adding and removing rows and columns - creating excel functions –changing row and column width using auto format – creating printing charts.

**UNIT IV MS- POWER POINT**

Introduction – getting started – the power point window – design templates blank presentation – opening an existing presentation – power point views – creating and saving a presentation – using auto – content wizards – object and slide animations – using outline, slides tabs, print, slide show view .

**Unit –V MS- ACCESS**

Introduction - Microsoft Access creating a new database – creating a new table – creating primary key – adding fields – editing fields – deleting fields – changing the views and moving fields – entering and editing data – adding records – inserting and

deleting records – adjusting columns width and hiding columns – finding records – sorting records – querying a data base.

## **LIST OF PRACTICALS**

### **MS – WORD**

- 1) Creating of business letters.
- 2) Create a document and formatting a text.
- 3) Create a table using rows and columns. Type in suitable data.
- 4) Create mail merge.
- 5) Applying for jobs letters with bio data

### **MS – EXCEL**

- 1) Create a suitable worksheet with necessary information's using students mark list (To find out total, average).
- 2) Prepare a salary bill in a worksheet showing basic pay, DA, HRA, Gross pay, PF, IT, Net salary using suitable excel features.
- 3) Creating worksheet using chart by Gridlines, legends, titles for axes.
- 4) Creating a worksheet for data sort, data filters.
- 5) Creating a worksheet for the employees salary sheet.
- 6) Creating a worksheet using pivot table & Pivot charts.
- 7) Creating a worksheet using Analytical tool – Goal seek, Solver (a) Scenarios.

### **MS – POWER POINT**

- 1) Create a power point presentation.
- 2) To prepare a structure and type the matter.
- 3) Create a power point presentation for promoting sales of your company's product. It should contain slides, covering profit of the company, product features, different offers, payment modes and contact address.

### **MS – ACCESS**

- 1) Create data base for employees details in a organizations.
- 2) To find out sorting the employees details.
- 3) Creating Queries for book department using Access.
- 4) Creating form for the Employee details using Access.

## **Text Book:**

1. Nellai Kannan. C, **MS-Office**, Nels Publications, Tirunelveli, Tamil Nadu, 2012.

**Reference Books:**

1. Alexis Leon and Mathews Leon, **A Beginner's Guide to MS-Office**, Vikas Publishing House, New Delhi, 2012.
2. Sanjey Saxena, **MS-Office 2000 for every one**, Vikas Publishing House Pvt.Ltd, New Delhi, 2005.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOC61</b>	<b>Credits</b>	<b>: 04</b>

**ADVANCED CORPORATE ACCOUNTING**

**Course Outcomes:**

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

- CO1 :** To remember the concepts of special type of account such as banking, insurance and holding companies.
- CO2 :** To understand about amalgamation, absorption and external reconstruction
- CO3 :** To apply the provisions in preparation of special type of accounts.
- CO4 :** To analyze the provisions related to Amalgamation, Absorption and External Reconstruction of Companies
- CO5 :** To evaluate the capital profit and revenue profit and develop the knowledge of holding companies accounts

**Unit- I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 15**

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

**Unit- II ACCOUNTS OF BANKING COMPANIES**

Final Accounts of Banking Company – Preparation of Schedules (Forms B and A in Third Schedule) as per the revised guidelines - Preparation of Profit and Loss Account – Balance Sheet

**Unit - III ACCOUNTS OF INSURANCE COMPANIES 15**

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet

**Unit- IV HOLDING COMPANY ACCOUNTS**

Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet – consolidated

**Unit- VDOUBLE ACCOUNT SYSTEM**

Double Account System including Accounts of Electricity Companies: Meaning – Special features – Difference between single account system and Double account system – Preparation of Revenue account, Net Revenue account, Capital account and General Balance Sheet.

**Text Book:**

1. S.P.Jain and K.L.Narang, **Advanced Accountancy-II**, Kalyani Publishers, New Delhi 2014.

**Reference Books:**

1. T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai 2018.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Publisher, Kolkatta 2013.





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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOC62</b>	<b>Credits</b>	<b>: 04</b>

**INCOME TAX LAW AND PRACTICE-II**

**Course Outcomes:**

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

**CO1:** To remember the basic provisions underlying the Income Tax Act

**CO2:** To Understand the provisions of income tax act for assessment of individuals and business

**CO3:** To apply the provisions of clubbing of income, Set-off and carry forward of losses

**CO4:** To analyze the assessment procedure and representation before appropriate authorities under the law

**CO5:** To evaluate various types of assessment and can decide correct assessment type for individuals and business

**Unit-I**

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.

**Unit-II**

Assessment of individual and Hindu undivided family.

**Unit-III**

Assessment of Partnership firms and joint stock companies.

**Unit-IV**

Return of income – Submission of return of income – Return of loss – Belated Return – Procedure for assessment – Self Assessment – Reassessment – Best judgment assessment  
Ex-party assessment – Rectification of mistakes – Reopening of assessment.

**Unit-V**

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

E- Filing of Income-tax (Practical)

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

**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. Gaur V.P., and Narang D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2001.

**Reference Books:**

1. Dr. Vinod K. Singhania, **Direct Taxes – Law and Practice**, Taxman Publication, New Delhi, 2000.
2. B.B.Lal, **Direct Taxes**, Konark publisher ltd, New Delhi, 2018.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 06</b>
<b>Sub Code : 18UCOPR1</b>	<b>Credits</b>	<b>: 04</b>

**PROJECT WORK & VIVA VOCE**

**COURSE OUTCOMES**

After completing this course the students will be able

CO1: To identify key reference documents to help guide the structure and style of the report

CO2: To describe the connection between proposals and reports

CO3: To have practical exposure of collections of data and analysis for its results

CO4: To develop an outline that arranges your main ideas in support of your purpose and main message

CO5: To summarize the main ideas of your report or proposal for use in briefing notes or speech notes so that others can convey your main message in other contexts

CO6: To apply key elements of structure and style in drafting longer documents

CO7: To compare strategies for conveying information with text and visually

CO8: To revise documents according to standard principles of structure, style, and English-language mechanics.

The final year students must undergo 4 weeks Data Collection work for their Project Report in their fifth semester vacation i.e. before starting their sixth semester after completing their fifth semester examinations. The report preparation, presentation and viva-voce will be conducted during the sixth semester and the marks will be entered in their sixth semester. The following guidelines to be strictly followed:

1. The Project Report should be only on the basis of Field Survey only.
2. The data collection period should be minimum four weeks (i.e. minimum 28 working days)
3. There will be one Faculty Guide to prepare the Project Report.
4. The students should submit the Project Report (Minimum 50 Pages).
5. 4. The Marks for Project Report will be awarded only on the basis of the Project Report. External – 60 Marks and Internal – 40 Marks. ( External – 60 Marks = Faculty Guide – 30 Marks + HOD – 30 Marks and Internal – 40 Marks = Presentation – 20 Marks + Viva-voce – 20 Marks)
6. The Project Report should contain
  - (a) Introduction about the Study
  - (b) Objectives of the Study
  - (c) Scope of the Study
  - (d) Limitations of the Study
  - (e) Analysis and Interpretation
  - (f) Findings, Suggestions and Recommendations
  - (h) Conclusion
7. The evaluation of the Project Report will be purely internal.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE61</b>	<b>Credits</b>	<b>: 05</b>

**INDUSTRIAL LAW**

**Course Outcomes:**

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

**CO1:** To remember the concepts of employee related Law

**CO2** To understand development and the judicial setup of Labour Laws.

**CO3-** To apply aspects of employment law to real workplace situations.

**CO4** To analyze the dynamic legal context in which employment relationships are enacted

**CO5** To evaluate emerging trends in employment law

**Unit-I**

Factories Act 1948 – Definition of factory, manufacturing process, worker, adult, young persons, child and occupier. Health, safety and welfare of workers. Working hours of adults. Employment of young person and children. Annual leave with wages. Employment of women in factory

**Unit-II**

Industrial Disputes Act 1947 – Definition authorities under the act, Powers, Reference of disputes to authorities, Strikes, Lock outs, lay off, Retrenchment, closure, Unfair labour practices, Trade Union Act, 1926 – Definition, Registration of Trade unions, Cancellation, Appeal, Rights and privileges of registered trade unions, Amalgamation and Dissolution.

**Unit-III**

Minimum wages Act, 1948 – Procedure for fixation and revision of minimum wages, procedure for hearing and deciding claims, advisory boards.

**Unit-IV**

Workmen's compensation act 1923 – Definition of dependant, workman, partial disablement and total disablement, employer's liability for compensation, scope of arising out of and in the course of employment, when employer is not liable, amount of compensation, distribution of compensation, commissioner. Employees state Insurance Act, 1948 – Objectives and Scope, Definitions, Standing Committee and Medical benefit council, contribution, kinds of benefits and eligibility, conditions, adjudication of disputes and claims.

**Unit-V**

Payment of Gratuities Act 1972 – Payment of gratuity, Forfeiture of gratuity, Nomination, Determination and recovery of gratuity. Employees provident fund scheme 1952 – Employees pension scheme, Administration of the scheme. Payment of Bonus Act 1965 – Eligibility and Disqualification for bonus, Determination and recovery of bonus.

**Text Book:**

1. N.D.Kapoor, **Elements of Mercantile Law**, Sultan Chand and Sons, New Delhi, 2014.

**Reference Books:**

1. K.R.Bulchandani, **Business Law**, Himalaya Publishing House, Mumbai, 2014.
2. K.C.Mandot, **Industrial and Labour Laws**, Premier Book Co, New Delhi, 2005.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE62</b>	<b>Credits</b>	<b>: 05</b>

**GOODS AND SERVICES TAX**

**Course Outcomes:**

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

CO1 :To understand the importance of GST

CO2:To understand the various GST levied in India

CO3 :To provide the genesis of GST and its rates on various goods and services

**UNIT I - BASICS**

Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes.

**UNIT II - FACTORS FOR LEVY OF CUSTOMS DUTY**

First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawbacks.

**UNIT III - AN OVERVIEW OF GOODS & SERVICES TAX (GST)**

Introduction of Goods & Services Tax in India – Constitutional Amendment under Pre-Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not subsumed in GST – Rates of GST in India.

**UNIT IV - GOODS AND SERVICE TAX (GST) COUNCIL AND ITS ROLE**

Registration and returns – Functions and services performed by Goods and Services Tax Network (GSTN) – E -Way Bill Compliance – Doctrine of unjust enrichment – Anti - Profiteering – Important definitions.

**UNIT V GOODS AND SERVICE TAX (GST) INCIDENCE**

Challenges for the Government after implementation of GST – Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism.

**Note : 100% theory**

**TEXT BOOK**

1. Reddy T.S.& Dr. Hariprasad Reddy(2013), "*Business Taxation –Margham Publications*, Edition 2013 (all the 5 units)

**REFERENCES**

1. Central Excise & Customs Act.
2. Central Sales Act
3. Radhakrishnan, "*Business Taxation* "–Kalyani Publishers, Edition 2013



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE63</b>	<b>Credits</b>	<b>: 05</b>

**INVESTMENT MANAGEMENT**

**Course Outcome:**

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

CO 1: To provide an idea about investments and its various alternatives

CO 2: To enable the students to understand Shares and Debentures

CO 3: To create an awareness regarding investment Risk and return

CO 4: To make them understand about securities analysis and management

CO5: To provide knowledge about portfolio investment and various theories in portfolio management

**UNIT I INTRODUCTION 15**

Concepts & investments- importance- alternative forms of investment- LIC schemes bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

**UNIT II INVESTMENT IN SHARE AND DEBENTURES 15**

Investment in shares and debentures- comparison with other forms of investment primary market: role of NIM mechanics & floating new issues- secondary markets: functions mechanics of security market- OTCEI- NSE- features and options.

**UNIT III RISK & RETURNS 15**

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds valuation of preference & equity shares.

**UNIT IV SECURITIES ANALYSIS 15**

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

**UNIT V MARKET THEORY 15**

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis- Markovitz theory- optimum portfolio.

**Text books**

1. Dr. Radha , “Investment Management” Prasanna Publication, 2015.
2. Dr.O.P Agarwal. “Security Analysis And Investment Management”, Himalaya Publication, 2007.

**References:**

1. Dr. V.A Avadhani, “Investment Management”- Himalaya Publication, 2004.
2. Dr. Prithisingh, “Investment Management” Himalaya Publication, 2015.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE64</b>	<b>Credits</b>	<b>: 05</b>

**BUSINESS ENVIRONMENT**

**Course Outcomes:**

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

- CO 1:** To remember the factors which will affect the business/  
**CO 2:** To Explain the effects of government policy on the economic environment  
**CO 3:** To apply the SWOT Analysis for the organisation  
**CO 4:** To Analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives  
**CO 5:** To Critically assess the business environment of an organization using selected strategic tools.

**Unit-I:**

Business Environment: Meaning and Importance – External factors affecting business – Economic, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOT Analysis.

**Unit-II:**

Industrial Policies since independence: Recent changes in industrial licensing system – IDR Act, 1951 – Privatization of Public sector undertakings – Forms of Privatization – Arguments for and against Privatization.

**Unit-III:**

Industrial Sickness: Definition – Causes – Remedial Measures – Sick industrial companies (Special Provisions) Act 1985 –Micro Small and Medium Enterprises – Definition – Problems of MSMES – Incentives to MSMES.

**Unit-IV:**

Foreign private investment: Forms – Merits and Demerits – Government policy on foreign capital – Multinational Corporation in India.

**Unit-V:**

Social Responsibility of business – Dimensions of social responsibilities – Arguments for and against social responsibility of business – Social Audit.



**Text Books:**

1. B.Gupta, **Business Environment**, Sultan Chand & Sons Pvt., Ltd, New Delhi, 2013.

**Reference Books:**

1. K Aswathappa, **Essentials of Business Environment**, Himalaya Publishing House, New Delhi, 2008.
2. Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishers, New Delhi, 2008.



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE65</b>	<b>Credits</b>	<b>: 05</b>

**FINANCIAL SERVICES**

**Course Outcomes:**

The students shall be able to:

CO1 : To Understand the scope and features of financial services..

CO2 : To Comprehend the role of merchant bankers .

CO3: To Gauge the performance of mutual funds

CO4: To Gain knowledge on innovative financial services.

**UNIT 1: FINANCIAL SERVICES:**

Importance – Scope – Characteristics – Types – Financial Services Market: Concept – Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.

**UNIT 2: MERCHANT BANKING:**

Meaning – Functions: Capital Structure Decisions, Issue Management, Underwriting, Credit syndication, Mergers and Amalgamations – Growth of merchant banking in India – Role of SEBI in regulating merchant bankers. Capital Market in India – Components - Role of National and Regional Stock Exchanges – Depository Services.

**UNIT 3: MUTUAL FUNDS:**

Products/Schemes – Mutual Funds in India – SEBI's Guidelines on Management of Mutual Funds in India – Functions of Asset Management Companies (AMCs) – Working Mechanism of AMCs – Performance of Mutual Funds in India– Role of Association of Mutual Funds Industry (AMFI) – Real Estate Financing: Models of Housing Projects – Real Estate Finance Institutions – Refinance – Issues associated with real estate financing – Growth Factors

**UNIT 4: LEASING:**

Meaning – Features – Types – Advantages – Limitations – Hire Purchase Finance – Concept – Rights of Hirer – Lease Financing Vs. Hire Purchase Financing – Methods of Interest Calculation – Methods of Reporting. Bill Financing: Definition – Features – Steps – Advantages. Factoring: Meaning – Mechanism – Types – Advantages. Forfeiting : Meaning – Mechanism – Factoring Vs. Forfeiting.

**UNIT 5: SECURITISATION:**

Meaning – Mechanism – Advantages – Credit Cards: Meaning – Features – Types – Advantages – Credit Cards Vs Debit Cards – Consumer Finance: Meaning – Sources – Mechanism – Problems – Venture Capital: Definition – Features – Stages of Venture Capital Financing – Future Scenario – Credit Rating: Meaning – Importance – Mechanism – Rating Methodology – Credit Rating Agencies in India.

**Text Book**

1.Gordon & Natarajan, Financial Markets and Services

**Reference books**

1.Khan, M.Y. Financial Services Tata McGraw

2.Vasant Desai Financial Markets & Financial Services



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Elective</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 05</b>
<b>Sub Code : 18UCOE66</b>	<b>Credits</b>	<b>: 05</b>

**INSURANCE**

**Course outcomes**

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

- CO1: To apply the basic insurance knowledge and skills to his/her workplace.  
CO2: To operate as lower level officers with insurance firms or run an insurance agency.  
CO3: To acquire technical and practical skills needed in building careers in the insurance industry  
CO4 : To acquire knowledge selling, investigating and underwriting insurance business functions in the workplace.  
CO5: To gain the necessary business ethics with special reference to the insurance industry

**UNIT - I INTRODUCTION**

Insurance –An Overview Meaning, functions, nature and principles of insurance –importance of insurance to society, individuals, business and government.

**UNIT – II LIFE INSURANCE**

Life Insurance Meaning and features of life insurance contract –classification of policies – Annuities –selection of risk –measurement of risk –calculation of premium –investment of funds –policy conditions –comparison between Life Insurance and general insurance.

**UNIT - III FIRE INSURANCE**

Fire Insurance Meaning and features of fire insurance –classification of policies –policy conditions –payment of claim –Reinsurance –Double insurance

**UNIT - IV MARINE INSURANCE**

Meaning and elements of marine insurance –classification of policies –policy conditions –premium calculation –marine losses –clauses in marine insurance policy.

**UNIT - V MISCELLANEOUS INSURANCE**

Personal Accident Insurance –Motor Insurance –Burglary Insurance –Employers Liability Insurance.

**TEXT BOOK**

1. Mishra M.N., Insurance Principles and Practice, S. Chand & Co. Ltd. , New Delhi, 2007

**REFERENCES**

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, Insurance Management, New Age International Publishers, New Delhi



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

<b>Programme : UG</b>	<b>Part III</b>	<b>: Skill</b>
<b>Semester : VI</b>	<b>Hours per week</b>	<b>: 02</b>
<b>Sub Code : 18UCOP61</b>	<b>Credits</b>	<b>: 02</b>

**TALLY – LAB**

**Course Outcomes:**

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

- CO 1:** To remember basic Accounting concepts and principles  
**CO 2:** To understand the usefulness and importance of Tally ERP-9 software for simplifying the accounting methods and procedures.  
**CO 3:** To apply the software preparing purchases voucher –stock ledger and sales Invoice.  
**CO 4:** To analyse various aspects of software which is necessary for day to day business or professional activities.  
**CO5:** To evaluate the Technological Advantages of Tally including Multilingual Capabilities, Remote Access, Security Features and Tally.NET

**Unit -I INTRODUCTION TO TALLY**

Introduction to Tally – Features of Tally – Tally and Accounts – Security Features of Tally – VAT, Service Tax and TDS in Tally& GST.

**Unit -II CREATION OF A COMPANY**

Creating a company – Selecting a company – Altering a Company – New and Existing Company.

**Unit-III LEDGERS**

Accounts group - Ledgers – Creation, Display, Alteration - Deletion.

**Unit -IV VOUCHER**

Voucher – Voucher Types –Function keys –Steps in Voucher entry.

**Unit-EDITING OF A VOUCHER**

Displaying a voucher –Altering a Voucher –Deleting a Voucher –Inserting a voucher.

**Practical List:**

1. Creation of a new company.

2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of Different types of vouchers.
7. Creation of ledger account without opening balance –Trial Balance, Balance Sheet and Printing.
8. Creation of ledger account with opening balance – Trial balance, Balance sheet and Printing.
9. Inventory –Stock group creation
10. Preparation of sales invoice.
11. Calculation of Ratios.

**Text Books:**

1. Dr.NamrajaAgrawal and Sanjay Kumar, **Tally Course Kit**, Dream Tech, New Delhi, 2018.
2. Shraddha Singh and NavneetMehra, **Tally Course Kit**, V&S Publishers, New Delhi, 2018.

**Reference Books:**

1. A.K. Nadhani and K.K.Nadhani ,**Tally**, BPB Publications, New Delhi,2014.
2. Kogent Learning Solution,**Tally**, Dream Tech, New Delhi, 2018.
3. S.Palanivel, Tal, **Accounting Software**,Margham Publications, Chennai, 2018.

## ADD ON COURSE

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)  
MADURAI  
DEPARTMENT OF COMMERCE (SF)  
ADVERTISING

**Class: I B.Com**

**Hours: 45**

**Course: Add-on Course**

**Credit:**

### **Unit – I**

Advertising: Evolution of modern advertising –Meaning - Definition – Scope and Present status – Advertising in the 20<sup>th</sup> Century.

### **Unit – II**

Types of Advertising: Classified – Display – Political advertising – Public service ads – Radio and television spots.

### **Unit – III**

Advertising in Economy: Advertising in the key ingredient in National Economic Growth – Stimulating better products – Healthy Competition –Competition and monopoly.

### **Unit – IV**

Advertising in Business: Advertisers and Advertising Agencies – Agency Structure – Departments of Ad Agencies.

### **Unit – V**

Advertising and Media: Newspaper, Radio, Television, Outdoor Ads, Exhibitions, Boarding, Hand bills etc.,

### **Text Book:**

- 1) Advertising and Salesmanship – P. Saravanel, Margham Publishers, Chennai.
- 2) Modern Advertising – C.B. Gupta, Sultan Chand & Sons Publishers, New Delhi.

### **Reference Book:**

- 1) Gupta, Advertising and Sales Promotion, EPH Publisher.
- 2) George E. Betch and Michael A. Belch, Advertising and Promotion, MC Graw Hill Publishers

### **Web Reference:**

- 1) [www.marketingpower.com](http://www.marketingpower.com)
- 2) [www.tutor24.net](http://www.tutor24.net)
- 3) [www.marketingprofs.com](http://www.marketingprofs.com)

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**

**MADURAI**

**DEPARTMENT OF COMMERCE (SF)**

**EXPORT-IMPORT PROCEDURES AND DOCUMENTATION**

**Class : I B.Com Hours : 45**

**Semester : Add on Course Credit :**

**Subject Code :**

**Unit I (5 Hours)**

Export - Import Policy - Aims – Schemes – Highlights.

**Unit II (10 Hours)**

Export Procedures - Export an Order – Consignment – Receiving an Order - Packing and Marketing.

**Unit III (10 Hours)**

Shipping Export Order - Customs Formalities - Documentation – Letter of Credit.

**Unit IV (10 Hours)**

Import Procedures - Importing Through Indent House - Obtaining Import Licenses.

**Unit V (10 Hours)**

Terms Used in Mentioning Prices – Documentation – Documents for Port and Customs Clearance.

**Text Book:**

1. Francis Cherunilam., International Marketing,

**Reference Book:**

1. Varshney & B.Battacharya, International Marketing,
2. B.S Rathor And J.S Rathor., International Marketing,

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**

**MADURAI**

**DEPARTMENT OF COMMERCE (SF)**

**HUMAN RESOURCE MANAGEMENT**

**Class : I B.Com**

**Hours : 45**

**Semester : Add on Course**

**Credit :**

**Subject Code :**

**Unit I**

**(10 Hours)**

Human Resource Management: Meaning – Definition – Objectives – Importance -  
Limitations Functions- Concept of HRM in India

**Unit II**

**(10 Hours)**

Human Resource Development: Introduction – Meaning – Definition – Features -  
Objectives - Essentials- Difference between Personal Functions and HRD.

**Unit III**

**(10 Hours)**

Man Power Planning: Job Analysis – Recruitment -Selection - Performance Appraisal –  
Training (Meaning, Definition and Process)

**Unit IV**

**(10 Hours)**

Wage and Salary Administration: Objectives – Principles- Factors Affecting Wages –  
Methods of Wage Payment – Wage Policy in India.

**Unit V**

**(5 Hours)**

Job satisfaction-: Meaning- Definition- Theories of Job Satisfaction

**Text Books**

1. Shashi Gupta and Rosy Joshi, Human Resource Management, Kalyani Publishers, New Delhi 2018.

**Reference Book**

1. Dr.L.M.Prasad Human Resource Management, Sultan Chand & Sons, New Delhi, 2018.
2. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi, 2009.