

COMMERCE

Syllabus

Program Code: UCO

2018 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility for Admission

Candidates seeking admission to the B.Com Degree course must have the Higher Secondary Education,(should have studied Commerce and Accountancy in HSC) of the Government of Tamil Nadu or any other state or its equivalent qualification.

Duration of the course

The duration of the course shall be three academic years comprising six semesters with two semesters in each academic year.

Subjects of Study

Part I : Tamil/ Aluvalaga Melanmai and Kappeedu– Kotpadugalum
Nadaimuraikalum

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

1. Non Major Electives
2. Skill Based Subjects
3. Environmental Studies
4. Value Education

Part V :

Extension activities

The scheme of Examination

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks
Total	--25 marks

Pattern of the questions paper for the continuous Internal Assessment

(For Part I, Part II, Part III , NME & Skilled Paper in Part IV)

The components for continuous internal assessment are:

Part –A

Six multiple choice questions (answer all) 6 x 01= 06 Marks

Part –B

Two questions (‘either or ‘type) 2 x 07=14 Marks

Part –C

One question out of two 1 x 10 =10 Marks

Total 30 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x 01 = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

Part –B

Five Paragraph questions (‘either or ‘type) 5 x 07 = 35 Marks

(One question from each Unit)

Part –C

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

Total 75 Marks

The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average	--15 marks
Project Report	--10 marks*
Total	<u>--25 marks</u>

** The students as Individual or Group must visit a local area to document environmental assets – river / forest / grassland / hill / mountain – visit a local polluted site – urban / rural / industrial / agricultural – study of common plants, insects, birds – study of simple ecosystem – pond, river, hill slopes, etc.

Question Paper Pattern

Pattern of the Question Paper for Environmental Studies & Value Education only) (Internal)

Part –A

(Answer is not less than 150 words)

Four questions ('either or 'type) 4 x 05=20 Marks

Part –B

(Answer is not less than 400 words)

One question ('either or 'type) 1 x 10=10 Marks

Total 30 Marks

Pattern of the Question Paper for Environmental Studies & Value Education only) (External)

Part –A

(Answer is not less than 150 words)

Five questions (either or type) 5 x 06 =30 Marks

(One question from each Unit)

Part –B

(Answer is not less than 400 words)

Three questions out of Five each unit (One question from each Unit) 3 x 15 = 45 Marks

Total 75 Marks

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

27 marks out of 75 is the pass minimum for the Summative Examinations.

PROGRAMME EDUCATIONAL OUTCOMES

The B.Com Programme will make the graduates to:

PEO 1	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.
PEO 2	Specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and Industry.
PEO 3	Demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
PEO 4	Imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
PEO 5	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:

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

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.

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COURSE PATTERN

Study Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	Total Hours	Total Credit	No. of Course	Total Marks
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
Total	30 (22)	30 (22)	30 (24)	30 (25)	30 (24)	30 (24)	180	141	41	4100

SEMESTER-I

Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UCOG11	Part I – Tamil அலுவலகமேலாண்மை	5	3	25	75	100
18UBEG11	Part II – English Business English – I	6	3	25	75	100
18UCOC11	Part III – Core Financial Accounting I	5	4	25	75	100
18UCOC12	Marketing	5	4	25	75	100
18UCOA11	Part III – Allied Business Economics	5	4	25	75	100
18UCOS11	Part IV – Skill Based Computer Applications in Business	2	2	25	75	100
18UEVG11	Part IV – Mandatory Environmental Studies	2	2	25	75	100
	Total	30	22	175	525	700

SEMESTER-II

18UCOG21	Part I – Tamil காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்	5	3	25	75	100
18UBEG21	Part II – English Business English – II	6	3	25	75	100
18UCOC21	Part III – Core Financial Accounting II	5	4	25	75	100
18UCOC22	Salesmanship	5	4	25	75	100
18UCOA21	Part III – Allied Dynamics of Indian Economy	5	4	25	75	100
18UCOS21	Part IV – Skill Based Internet Application	2	2	25	75	100
18UVLG21	Part IV – Mandatory Value Education	2	2	25	75	100
	Total	30	22	175	525	700

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 and 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
18UEAG40-18UEAG49	Part V - Extension Activities	0	1	100	-	100
Total		30	25			

V SEMESTER

Subject Code	Title of the Paper	No. of Hours	Credit	Internal	External	Total
	Part III – Core					
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
	Part III – Elective I					
18UCOE51 18UCOE52 18UCOE53	1. Business Law 2. Services Marketing 3. Research Methodology	5	5	25	75	100
	Part III – Elective II					
18UCOE54 18UCOE55 18UCOE56	1. Operations Research 2. Financial Derivatives And Risk Management 3. Retailing and Distribution Management	5	5	25	75	100
	Part IV – Skill					
18UCOSP1	MS Office – Lab	2	2	40	60	100
	Total	30	24	165	485	600

VI SEMESTER

Subject Code	Title of the Paper	No. of Hours	Credit	Internal	External	Total
	Part III – Core					
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	40	60	100
	Part III – Elective I					
18UCOE61	1. Industrial Law	5	5	25	75	100
18UCOE62	2. Goods and Services Tax					
18UCOE63	3. Investment Management					
	Part III – Elective II					
18UCOE64	1. Business Environment	5	5	25	75	100
18UCOE65	2. Financial Services					
18UCOE66	3. Insurance					
	Part IV – Skill					
18UCOSP2	Tally – Lab	2	2	40	60	100
	Total	30	24	165	485	600

FIRST SEMESTER



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

Part I :Tamil
Hours : 05
Credits :03

அலுவலக மேலாண்மை

Course Outcomes:

CO1: நவீன அலுவலகத்தின் மேலாண்மை, அமைப்புமுறைகள் மற்றும் திட்டத்தைத் தெரிந்துகொள்ளுதல்.

CO2: அலுவலகத்தின் தகவல் தொடர்பு, பதிவேடுகளை பராமரித்தல் கோப்பிடுதல் மற்றும் சுட்டகராதி அமைப்பை அறிந்து கொள்ளுதல்.

CO3: நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகளை அறிந்து கொள்ளுதல்

CO4: அலுவலக சம்பந்தப்பட்ட திறமை வளரும்.

கூறு-I நவீன அலுவலகத்தின் அமைப்புமுறைகள்:

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 –IIIபதிவேடுகளைபராமரித்தல்:

பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தின் எழுத்துப் பணிகள் - அலுவலக அறைகள் - படிவக்கட்டுபாடு-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.



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Programme :B.Com
Semester : I
Sub Code : 18UBEG11

Part II :English
Hours : 06
Credits : 03

BUSINESS ENGLISH – I

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
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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.



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

Part III : Core
Hours : 05
Credits : 04

FINANCIAL ACCOUNTING I

Course Outcomes:

To enable the learners to

- 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.



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

Part III : Core
Hours : 05
Credits : 04

MARKETING

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.



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Programme : B.Com
Semester : I
Subject Code : 18UECA11

Part III : Allied
Hours : 05
Credits : 04

BUSINESS ECONOMICS

Course Outcomes:

CO 1: To familiarize the students with basic Micro Economics concepts.

CO 2 : To study the importance of business economics in practical market.

CO 3 : To analyze real world business problems with a systematic theoretical frame work.

CO 4 : 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,24th Reprint,2005.



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

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

COMPUTER APPLICATIONS IN BUSINESS

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.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE (B.Com)

(For those who joined in 2018-2019 and after)

Programme :B.Com

Part IV

:Mandatory

Semester : I

Hours : 02

Sub Code :18UEVG11

Credits : 02

ENVIRONMENTAL STUDIES

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.
	:	Sustainable Development: Key aspects of Sustainable Development – Strategies

UNIT V	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 -
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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 Studies for 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.

SECOND SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE (B.Com)
(For those who joined in 2018-2019 and after)

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

Part I : Tamil
Hours : 05
Credits : 03

காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்

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 உரிமைமீட்டும்மற்றும் இழப்பு - சரண் மதிப்பு.

இந்திய ஆயுள் காப்பீட்டுக் கழகம்: தொடக்கம் - நோக்கங்கள்.

பகுதிஈ:

கடல் காப்பீடு: பொருள் - காப்பீடுபத்திர வகைகள் - கடல்சார் நடட்டத்தின் 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.பீர்முகமது,S.A.சோஜீலி, இப்ராஹிம், “காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்”, பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2014.

பார்வைநூல்கள் :

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



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

Programme :B.Com
Semester : II
Sub Code :18UBEG21

Part II : English
Hours : 06
Credits : 03

BUSINESS ENGLISH – II

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.



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

Programme	:B.Com	Part II	: Core
Semester	: II	Hours	: 05
Sub Code	:18UCOC21	Credits	: 04

FINANCIAL ACCOUNTING II

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.



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

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

Part III : Core
Hours : 05
Credits : 04

SALESMANSHIP

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.Saravanavel & 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.



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

Programme	:B.Com	Part III	: Allied
Semester	: II	Hours	: 05
Sub Code	:18UECA21	Credits	: 04

DYNAMICS OF INDIAN ECONOMY

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.



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

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

Part IV : Skill
Hours : 02
Credits : 02

INTERNET APPLICATION

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

Internet: Introduction – History of Internet – Components Required for Internet Connection – Types of Internet Connections – Services of Internet - Internet Uses in Modern World – Advantages and Limitation of Internet - Internet Service Provider – Types of ISP – Choosing ISP.

Unit – II

World Wide Web: Introduction – Home page – Web – Website – Uses of Website – Navigating to the web – Browser – URL – Locating information on the Web – Search engine – browsing history – Downloading a file - Internet explorer features.

Unit – III

E-Mail: Introduction – History of e-mail – advantages of e-mail – E-mail ID – Sign in to a e-mail account – read your mail – delete a mail – send or compose a mail – reply to a mail – forward a mail – send an attachment – download an attachment – logout - Mailing Lists – Types of mailing list.

Unit – IV

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

Unit – V

HTML: What is HTML? – Structure of a HTML document – Creating a HTML document – Running a HTML program – Inserting comments – Text formatting tags – Heading Tags – paragraph tag – Ruler tag – Body tag _ Font tag – List Link tag - Table tags – creating your own personal webpage using HTML basic tags.

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.



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

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

Part IV :
Hours : 02
Credits : 02

VALUE EDUCATION

COURSE OUTCOMES	
<p>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</p>	
UNIT I	<p>: 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.</p>
UNIT II	<p>: 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.</p>
UNIT III	<p>: 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.</p>

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.

THIRD SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG

Semester : III

Subject Code: 18UCOC31

Part III : Core

Hours : 05

Credits : 04

SPECIAL ACCOUNTING

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

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. Reddy. T.S and Murthy. A **AdvancedAccountancy**, Margham Publication, 2014, Chennai.

Reference Books:

1. Gupta. R.L and Gupta. V.K, **Financial Accounting Volume I**, Sultan Chand and Sons, 2005, New Delhi.
2. Jain. S.P and Narang. K.L, **Financial Accounting**, Kalyani Publishers, 2014, New Delhi.
3. Shukla,M.C., and Grewal,T.S., **Advanced Accounts**, S.chand & co.Ltd., 2006, New Delhi.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Core
Semester : III	Hours : 05
Subject Code: 18UCOC32	Credits : 04

COST ACCOUNTING

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 Introduction

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

Meaning – 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

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

Unit-IV Overheads

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

Reference Books:

1. Reddy T.S. and Hari Prasad Reddy Y., **Cost Accounting**, Margham Publications, 2013, Chennai.
2. Pillai. R.S.N and Bahavathi. V, **Cost Accounting**, S.Chand and Company Ltd, 2018, New Delhi.
3. Charles T.Horngren, **Cost Accounting – A Managerial Emphasis**, 2018, New Delhi.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III	: Core
Semester : III	Hours	: 05
Subject Code: 18UCOC33	Credits	: 04

COMPANY LAW AND SECRETARIAL PRACTICE

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, 2011, New Delhi.

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Core
Semester : III	Hours : 05
Subject Code: 18UCOC34	Credits : 04

BUSINESS MANAGEMENT

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 Planning

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

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III	: Allied
Semester : III	Hours	: 06
Subject Code: 18UCOA31	Credits	: 04

BUSINESS STATISTICS

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 Introduction

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 Skewness & Correlation

Measures of skewness - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

Unit-IV Regression

Regression analysis – Definition - Regression Line and Regression equations.

Unit-V Time Series

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

Reference Books:

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, 2014, New Delhi.
2. Manoharan. M, **Statistical Methods**, Chand and Sons, 2014, New Delhi.
3. Gupta S.P, **Statistical Methods**, Sultan Chand & Sons, 2008, New Delhi.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part IV : Skill
Semester : III	Hours : 02
Subject Code: 18UCOS31	Credits : 02

WRITTEN COMMUNICATION SKILLS

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 Introduction

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:

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

Reference Books:

1. Rajendra Paul & Korlahalli. J.S, **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., 2009, New Delhi.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part IV : NME
Semester : III	Hours : 02
Subject Code: 18UCON31	Credits : 02

FUNDAMENTALS OF ACCOUNTING

Course Outcomes:

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

CO1: To 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 Introduction

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

Reference Books:

1. Reddy. T.S and Murthy. A, Advanced Accountancy, Volume 1, Margam Publisher, 2014, Chennai.
2. Maheswari, S.N, Advanced Accountancy, Sultan and Sons, 2010, New Delhi.
3. Pillai. R.S.N and Bahavathi. V, **Financial Accounting**, S.Chand and Company Ltd, 2018, New Delhi.

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Core
Semester : IV	Hours : 05
Subject Code: 18UCOC41	Credits : 04

PARTNERSHIP ACCOUNTING

Course Outcomes:

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

CO1: Train the students in preparing various accounting systems in Partnership Firm.

CO2: Gain knowledge about partnership account.

CO3: Study various methods of distribution at the time of dissolution of partnership.

CO4: Develops Employability Skill

Unit – I Introduction

Partnership Accounts– 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. Reddy.T.S and Murthy, **Advanced Accountancy**, Margham Publishers, Chennai 2014.

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Core
Semester : IV	Hours : 05
Subject Code: 18UCOC42	Credits : 04

MANAGEMENT ACCOUNTING

Course Outcomes:

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

CO1: Enable the students to understand the concept and relevance of management accounting

CO2: Enable the learners to understand the financial statement analysis and CVP analysis

CO3: Expose the students to management accounting principles and their applications

CO4: Develops Employability Skill

Unit –I Introduction

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

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Core
Semester : IV	Hours : 05
Subject Code: 18UCOC43	Credits : 04

AUDITING

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 Introduction

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 Internal Check

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

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III	: Core
Semester : IV	Hours	: 05
Subject Code: 18UCOC44	Credits	: 04

BANKING THEORY, LAW AND PRACTICE

Course Outcomes:

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

CO1: Familiarize students with the functions of commercial banks and RBI.

CO2: Impact knowledge about the various forms of banking services.

CO3: Enable the students to learn various provisions of the Banking Regulations Act 1949, RBI

Act, Negotiable Instrument Act 1881.

CO4: Develops Employability Skill

Unit-I Introduction

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

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 customer.

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

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part III : Allied
Semester : IV	Hours : 06
Subject Code: 18UCOA41	Credits : 04

BUSINESS MATHEMATICS

Course Outcomes:

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

CO1: Enable the students to acquire knowledge of mathematics.

CO2: Familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.

CO3: Expose the students to apply mathematical knowledge to solve modern business problems.

CO4: Develops Employability Skill

Unit-I Set Theory

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-Morgan's law.

Unit-II Indices & Logarithms

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

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 Calculus

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 Matrices

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:

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

Reference Books:

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



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part IV : Skill
Semester : IV	Hours : 02
Subject Code: 18UCOS41	Credits : 02

SOFT SKILLS DEVELOPMENT

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 Introduction

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 Positive Attitude

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:

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

Reference Books:

1. Alex.K, Soft skill, S.Chand Publishing, 2012, New Delhi.
2. Dr. N.V.S.Suryanarayana, Personality Development, APH Publishing Corporation, 2013, New Delhi.
3. Jain, V.K and Om prakashBiyani, Business communication, S.Chand& Company Ltd., 2009, New Delhi.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

Programme : UG	Part IV : NME
Semester : IV	Hours : 02
Subject Code : 18UCON41	Credits : 02

PRACTICAL BANKING

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.

CO4: Develops Employability Skill

Unit-I Introduction

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, 2014, Mumbai.

Reference Books:

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

FIFTH SEMESTER



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

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

CORPORATE ACCOUNTING

Course Outcomes:

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

CO1: Demonstrate a thorough knowledge of “companies act 2013” and the ability to apply them

to solve practical problems related to company form of organization

CO2: Interpret the company final accounts

CO3: Calculate the goodwill and shares of Companies to acquire a business.

CO4: Evaluate an idea about internal reconstruction

CO5: 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 – Under and 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 - Redemption of debentures – Profit prior to incorporation - Treatment of profit or loss prior to incorporation

Unit-III FINANCIAL STATEMENTS

Objectives of Financial Statements –Preparation and Presentation of Financial Statements of Joint Stock Companies; Form and Contents of Profit & Loss Account and Profit & Loss Appropriation Account-Calculation of Managerial Remuneration - Form of Balance Sheet – Report to be attached-Preparation of Cash Flow Statement (AS-3)

Unit-IV VALUATION OF GOODWILL AND SHARES

Valuation of Goodwill – Simple profit method – Super profit method – Valuation of Shares – Net Asset method - Yield method

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. T. S. Reddy and A. Murthy, **Corporate Accounting**, Margham Publications, Chennai

Reference Books:

1. 2018 S. P. Jain and K.L. Narang, **Advanced Accountancy -II**, Kalyani Publishers, New Delhi, 2014
2. R. L. Gupta and M. Radaswamy, **Corporate Accounting**, Sultan Chand Publisher, Kolkata, 2013



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

(For those who joined in 2018-2019 and after)

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

FINANCIAL MANAGEMENT

Course Outcomes:

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

- CO1:** Understand the cost of capital in wide aspects
- CO2:** Interpret capital budgeting proposals.
- CO3:** Analyze dividend policies and various dividend models
- CO4:** Create good capital structure
- CO5:** 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 COST OF CAPITAL AND CAPITAL STRUCTURE

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite Cost of capital(WACC) - Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures — Leverages – Types of Leverages.

Unit –III CAPITAL BUDGETING

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods.

UNIT-IV WORKING CAPITAL

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

UNIT-V DIVIDEND POLICIES

Dividend policies – Factors affecting dividend payment – Company law provisions on

Dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis) .

60% of marks must be allotted to problem solving questions.

40% 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)

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

INCOME TAX LAW AND PRACTICE-I

Course Outcomes:

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

CO1: Remember with basic principles underlying the provisions of Income Tax

CO2: Apply the provisions of income tax Act 1961

CO3: Analyze different heads of income

CO4: Assess the income for business or profession

CO5: Plan for income tax to the 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
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Programme : UG	Part III	: Elective
Semester : V	Hours per week	: 05
Sub Code : 18UCOE51	Credits	: 05

BUSINESS LAW

Course Outcomes:

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

CO1: Identify the fundamental legal principles behind contractual agreements.

CO2: Apply the provisions of law in business

CO3: Analyze the different types of Negotiable Instruments

CO4: Evaluate the Intellectual Property Rights

CO5: Create awareness about rights of consumers

UNIT-I: CONTRACT ACT:

Agreement and Contract: Definition and meaning-Essentials of 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 ACT

Sale of goods-agreement to sell-sale and hire purchase agreement-sale and bailment-subject matter of contract of sale –document of title to goods- price-stipulations to time condition and warranties- caveat emptor-transfer of property- sale by non-owners-exceptions- delivery of goods-rules as to delivery of goods- rights and duties of the buyer-unpaid seller-rights of unpaid seller

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,

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.



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DEPARTMENT OF COMMERCE
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Programme : UG	Part III	: Elective
Semester : V	Hours per week	: 05
Sub Code : 18UCOE52	Credits	: 05

SERVICES MARKETING

Course outcomes:

After completing this module, the student should be able:

- CO1:** Identify and critically reflect upon service marketing theories and practices as an integrated part of any value proposition from an organization
- CO2:** Illustrate and interpret various theories and models of the service marketing process from customer, managerial, and research perspectives
- CO3:** 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:** Explore and analyze services from customer, management and societal perspectives and critically examine ethical and sustainability aspects related to relevant stakeholders.
- CO5:** 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 MARKETING OF SERVICES IN PRACTICE

Tourism Services Marketing, Marketing of Logistics Management, Marketing of Financial Services, Media& Advertising Service Marketing, Marketing of Care Services, Marketing of Retail Services.

UNIT- IV 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

UNIT V: CUSTOMER RELATIONSHIP MANAGEMENT

Introduction - Customer Development Process Customer Retention - Customer Satisfaction - Importance of Customer Retention - Customer Retention Strategies - Customer Life Time Value - Types of Relationship Management - CRM Process for B2B Markets.

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. RaviSankar- Services Marketing, Excel Books.



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

RESEARCH METHODOLOGY

Course Outcomes

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

- CO1:** Gain insights into how scientific research is conducted
- CO2:** Gain insights into how scientific research is conducted quality and extension potential of research and equip students to undertake research.
- CO3:** Students should be able to identify a research problem stated in a study.
- CO4:** Make the students to learn data collection and interpretations, preparation of reports
- CO5:** Students should be able to make a solution in an effective way

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 Inter science

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.,



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

OPERATIONS RESEARCH

Course Outcomes:

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

CO 1: Describe the mathematical tools that are needed to solve optimization problem

CO 2: Apply mathematical model (linear programming problem) for a physical situations like production, distribution of goods and economics.

CO 3: Analyze the results and propose recommendations in language understandable to the decision-making processes

CO 4: Evaluate transporting the products from origins to destinations with least transportation cost.

CO 5: Plan the resources required for a project and generate a plan and work schedule.

Unit -I INTRODUCTION TO OPERATION RESEARCH

,Meaning–Nature – Characteristics – Scope – Models –Phases of Operations Research
– Limitations- tools and techniques of Operations Research

Unit -II LINEAR PROGRAMMING PROBLEM

Linear programming – Mathematical formulation – Graphical Method – Standard form only – Simplex method –maximization problems only– 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 AND GAME THEORY

Queuing Theory – Meaning – Elements – Single channel model – Game theory- zero sum games - saddle point - pure and mixed strategies- dominance principle and Applications to Business problems

Unit-VNET 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. K. Kapoor, **Operations Research**, Sultan Chand and Sons, New Delhi, 2013.

Reference Books:

1. Kanti Swarup, **Operations Research**, Sultan Chand and Sons, New Delhi, 2011.
2. V. Sudaresan, K. S. Ganapathy Subramanian, K. Ganesan, **Resource Management Techniques**, Arupakkam, Sirkali, Nagapattinam, 2009.



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

FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Outcomes:

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

CO1: Enable the students to gain the recent changes and updates in Derivatives

CO2: Make the students to understand the risk management area:

CO3: Equip the knowledge on derivatives and risk of investment.

CO4: Understand the put-call parity and other pricing relations between calls and puts using principle.

CO5: Gain the knowledge of application of option pricing theory in the area of corporate finance

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 Books:

1. John Hull(2012), fundamentals of Futures & Options, Prentice hall (Pearson Education) (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)

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

RETAILING AND DISTRIBUTION MANAGEMENT

Course Outcomes:

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

- CO 1:** Understand the impact of retailing on the economy
- CO 2:** Comprehend retailing's role in society and, conversely, society's impact on retailing
- CO 3:** See how retailing fits within the broader disciplines of business and marketing.
- CO 4:** Recognize and understand the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy.
- CO 5:** 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 Reintermediation; 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,



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Programme : UG	Part IV	: Skill
Semester : V	Hours per week	: 02
Sub Code : 18UCOSP1	Credits	: 02

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 enable to sort, extract and generate charts from spreadsheet data.
- CO5:** Evaluate the components of Ms Office and can decide the correct application

UNIT I - OPERATING SYSTEM & MS- OFFICE

MS – Office - Introduction – working with windows – Introduction to Operating System – 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 an organization.
- 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.

SIXTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
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Programme : UG	Part III	: Core
Semester : VI	Hours per week	: 06
Sub Code : 18UCOC61	Credits	: 04

ADVANCED CORPORATE ACCOUNTING

Course Outcomes:

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

CO 1: Remember the concepts of special type of account such as banking, insurance and holding companies.

CO 2: Understand about amalgamation, absorption and external reconstruction

CO 3: Apply the provisions in preparation of special type of accounts.

CO 4: Analyze the provisions related to Amalgamation, Absorption and External Reconstruction of Companies

CO 5: Evaluate the capital profit and revenue profit and develop the knowledge of holding companies accounts

Unit- I AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF

COMPANIES

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

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. T. S. Reddy and A. Murthy, **Corporate Accounting**, Margham Publications, Chennai 2018.

Reference Books:

1. S. P. Jain and K.L. Narang, **Advanced Accountancy-II**, Kalyani Publishers, New Delhi 2014.
2. R.L. Gupta and M. Radaswamy, **Corporate Accounting**, Sultan Publisher, Kolkata 2013.



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

INCOME TAX LAW AND PRACTICE-II

Course Outcomes:

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

CO1: Remember the basic provisions underlying the Income Tax Act

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

CO3: Apply the provisions of clubbing of income, Set-off and carry forward of losses

CO4: Analyze the assessment procedure and representation before appropriate authorities under the law

CO5: 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 procedures

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.



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

PROJECT WORK & VIVA VOCE

COURSE OUTCOMES

After completing this course the students will be able

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

CO2: Describe the connection between proposals and reports

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

CO4: Apply key elements of structure and style in drafting longer documents

CO5: Compare strategies for conveying information with text and visually

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 during weekend and Holidays.
3. There will be one Faculty Guide to prepare the Project Report.
4. The students should submit the Project Report (Minimum 50 Pages).
5. The Marks for Project Report will be awarded only on the basis of the Project Report.

Course Description

The Project is conducted by the following Course Pattern.

Internal

Presentation	}	40
Submission		

External

Project Report	}	60
Viva Voce		

Total - 100

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
 - (I) Bibliography
7. The evaluation of the Project Report will be internal only.



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

INDUSTRIAL LAW

Course Outcomes:

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

CO1: Remember the concepts of employee related Law

CO2 Understand development and the judicial setup of Labour Laws.

CO3 Apply aspects of employment law to real workplace situations.

CO4 Analyze the dynamic legal context in which employment relationships are enacted

CO5 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)

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

GOODS AND SERVICES TAX

Course Outcomes:

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

CO 1: Understand the claim Input Tax Credit under GST

CO 2: Compute the assessable value of transactions related to goods and services for levy and determination of duty liability

CO 3: Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation

CO 4: Fill and file the various returns for dealers under GST

CO 5: Make the payment of GST, claim refund of GST and maintain accounts under GST.

UNIT I: BASICS OF GST

Introduction of Goods & Services Tax (GST)-Indirect taxes subsumed by GST-Meaning of GST - Advantages of GST - One Nation One Tax-Dual GST Model - Goods and Services Tax Network [GSTN] - GST Council - Important Definitions under CGST Law

UNIT II: LEVY AND COLLECTION OF TAX

Supply- Scope of supply- Composite and Mixed Supplies -Levy and Collection - Composition Levy- Exemptions - Person Liable to pay GST- Time of supply –Place of supply- -value of supply

UNIT III: REGISTRATION UNDER GST

Introduction - Persons not liable for Registration - Compulsory Registration in Certain Cases - Procedure for Registration - Concept of Distinct Person under GST - Deemed Registration - Cancellation of registration - Revocation of Registration

UNIT IV INPUT TAX CREDIT

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax - credit in different situations - Computation - Input service distribution - Recovery of Credit - Utilization of Input tax credit - Cases in which input tax credit is not available

UNIT V: FILING OF RETURNS:

Meaning – Procedure for filing of returns – Assessment - Payment of Tax – Refunds – Eligibility and conditions for getting refund.

Text book:

1. All About GST- V S Datey - Taxmann Publications

Reference books:

1. Indirect taxation study notes Published by The Institute of Cost Accountants of India
Revised Edition: February, 2019
2. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications



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Sub Code : 18UCOE63	Credits	: 05

INVESTMENT MANAGEMENT

Course Outcome:

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

CO 1: Provide an idea about investments and its various alternatives

CO 2: Enable the students to understand Shares and Debentures

CO 3: Create an awareness regarding investment Risk and return

CO 4: Make them understand about securities analysis and management

CO 5: Provide knowledge about portfolio investment and various theories in portfolio Management

UNIT I INTRODUCTION

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

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

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

UNIT IV SECURITIES ANALYSIS

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

UNIT V MARKET THEORY

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

Reference Books:

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



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Sub Code : 18UCOE64	Credits	: 05

BUSINESS ENVIRONMENT

Course Outcomes:

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

CO 1: Remember the factors which will affect the business/

CO 2: Explain the effects of government policy on the economic environment

CO 3: Apply the SWOT Analysis for the organization

CO 4: Analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives

CO 5: 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.



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Sub Code : 18UCOE65	Credits	: 05

FINANCIAL SERVICES

Course Outcomes:

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

CO 1: Understand the scope and features of financial services.

CO 2: Comprehend the role of merchant bankers.

CO 3: Gauge the performance of mutual funds

CO 4: Gain knowledge on innovative financial services.

CO 5: Problem solving through the application of appropriate theories, principles and data

UNIT I 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 II 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 III: 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 20 days Estate Financing: Models of Housing Projects – Real Estate Finance Institutions – Refinance – Issues associated with real estate financing – Growth Factors

UNIT IV 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 V 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



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

INSURANCE

Course outcomes

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

CO 1: Apply the basic insurance knowledge and skills to his/her workplace.

CO 2: Operate as lower level officers with insurance firms or run an insurance agency.

CO 3: Acquire technical and practical skills needed in building careers in the insurance industry

CO 4: Acquire knowledge selling, investigating and underwriting insurance business functions in the workplace.

CO 5: 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

Reference Book

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
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Programme : UG	Part III	: Skill
Semester : VI	Hours per week	: 02
Sub Code : 18UCOSP2	Credits	: 02

TALLY – LAB

Course Outcomes:

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

- CO 1:** Remember basic Accounting concepts and principles
- CO 2:** Understand the usefulness and importance of Tally ERP-9 software for simplifying the accounting methods and procedures.
- CO 3:** Apply the software preparing purchases voucher –stock ledger and sales Invoice.
- CO 4:** Analyze various aspects of software which is necessary for day to day business or Professional activities.
- CO 5:** 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 V 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.