MANNAR THIRUMALAI NAICKER COLLEGE

PASUMALAI, MADURAI– 625 004

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Re-accredited with 'A' Grade by NAAC)

B.Com., (CA)

SYLLABUS AND REGULATIONS

UNDER
CHOICE BASED CREDIT SYSTEM (CBCS)
(For those who joined during 2018-2019 and after)

Eligibility

Candidates should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Education, Tamil Nadu or any other examination accepted by Academic Council with Commerce and Accountancy as the subjects in Higher Secondary.

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

The main subjects of study offered for B.Com(CA) Degree Course shall consist of following:

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 x01= 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 x01   = 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	--25 marks

** 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   3 x 15 = 45 Marks

   each unit (One question from each Unit)   -----------------

                                    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 SPECIFIC OUTCOMES

PSO1: To provide quality education both in Computer skills and Business studies.

PSO2: To provide various accounting courses, which enables the students to gain theoretical

and problem solving ability.

PSO3: To train the students to have knowledge in Business Software Applications like MS Office, Tally, etc …

PSO4: To facilitate the students to work effectively in IT fields, Banks, Industries, etc...and to

develop knowledge in the principles and rules of Taxation.

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

COURSE PATTERN

	Study Component	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total hours	Total Credits	No of Papers	Total Marks
Part – I	Tamil / Alternative Subject	5(3)	5(3)	-	-	-	-	10	6	2	**200**
Part – II	English	6(3)	6(3)	-	-	-	-	12	6	2	**200**
Part – III	Core Subject	5(4) 5(4)	5(4) 5(4)	5(4) 5(4) 5(4) 6(4)	5(4) 5(4) 5(4) 6(4)	6(4) 6(4) 6(4)	6(4) 6(4) 6(4)	98	72	18	**1800**
	Elective Subject	-	-	-	-	5(5) 5(5)	5(5) 5(5)	20	20	4	**400**
	Allied Subject			5(4)	5(4)	-		10	8	2	**200**
	Allied Subject(P)	5(4)	5(4)			-	-	10	8	2	**200**
	Allied Project	-	-	-	-	-	-	-	-	-	**-**
Part –IV	Skill Based Subject	2(2)	2(2)	2(2)	2(2)	2(2)	2(2)	12	12	6	**600**
	Environmental Studies / Value Education	2(2)	2(2)	-	-	-	-	4	4	2	**200**
	Non Major Elective	-	-	2(2)	2(2)	-	-	4	4	2	**200**
Part –V	Extension Activities				0(1)		-	-	1	1	**100**
	Total	**30 (22)**	**30 (22)**	**30 (24)**	**30 (25)**	**30 (24)**	**30 (24)**	**180**	**141**	**41**	**4100**

Part	Course	Subject Code	Name of the Subject	Hours / Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
III SEMESTER								
III	Core	18UCCC31	Special Accounting	5	4	25	75	100
III	Core	18UCCC32	Cost Accounting	5	4	25	75	100
III	Core	18UCCC33	Database Management System	5	4	25	75	100
III	Core	18UCCCP1	Database Management System – Lab	6	4	40	60	100
III	Allied	18UCCA31	Business Statistics	5	4	25	75	100
IV	Skill Based	18UCCS31	Written Communication Skill	2	2	25	75	100
IV	NME	18UCCN31	Vaniga Kadithangal	2	2	25	75	100
			TOTAL	**30**	**24**	**190**	**510**	**700**

IV SEMESTER

Part	Course	Subject Code	Name of the Subject	Hours/ Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
III	Core	18UCCC41	Partnership Accounting	5	4	25	75	100
III	Core	18UCCC42	Banking Theory, Law and Practice	5	4	25	75	100
III	Core	18UCCC43	Tally with ERP Concepts	5	4	25	75	100
III	Core	18UCCCP2	Tally Lab	6	4	40	60	100
III	Allied	18UCCA41	Business Mathematics	5	4	25	75	100
IV	Skill Based	18UCCS41	Soft Skills Development	2	2	25	75	100
IV	Non Major Elective	18UCCN41	Vaniga Amaippu Murai	2	2	25	75	100
V		18UEAG40-18UEAG49	Extension Activities	0	1	25	75	100
			TOTAL	**30**	**25**	**215**	**585**	**800**

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

Programme	**: UG**	**Part III**	**: Core**
Semester	**: III**	**Hours**	**: 05**
Sub code	**: 18UCCC31**	**Credits**	**: 04**

SPECIAL ACCOUNTING

Course Outcomes:
On successful completion of this course, the students will be able to
CO1: Educate the Learners about various Accounting Systems
CO2: Make the students understand about the procedure involved in the computation of
Insurance claims.
CO3: Make familiarize with Royalty, Hire Purchase, and Self Balancing System
CO4:Ddevelops 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, Chennai, 2014.

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.

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Programme	**: UG**	**PartIII**	**:Core**
Semester	**: III**	**Hours**	**: 05**
Sub code	**: 18UCCC32**	**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**, MarghamPublications, 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 Mangerial Emphasis, 2018, New Delhi.

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Programme	**: UG**	**Part III**	**: Core**
Semester	**: III**	**Hours**	**: 05**
Sub code	**: 18UCCC33**	**Credits**	**: 04**

DATABASE MANAGEMENT SYSTEM

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

CO1: Understand the need for a DBMS.
CO2: compare the traditional file system with database software and learn the significance of   DBMS**.**
CO3: To know the importance of database security**.**
CO4: To learn the role of a database in supporting Web applications

Unit- I

Data, Information and Information Processing: Introduction – Definition-History of information-Quality of information – Information Processing - Information and Enterprise. Introduction to Database Management Systems: Why a database?-Characteristics of data in a database-Database management system-Why DBMS-Types of DBMS.

Unit-II

Entity Relationship (ER) Modeling: Introduction-Components of an ER model-ER modeling symbols. RDBMS Terminology: Relational data integrity-Relational data manipulation-Codd's rules

Unit-III

Data Normalization: Introduction-First Normal form-Second Normal form-Third Normal form-Boyce Codd Normal form-Fourth Normal form-Fifth Normal form.

Unit-IV

Tables – Views – Indexes – Nulls - Queries and Sub queries-Aggregates functions - Joins and Unions.

Unit-V

Introduction to PL/SQL: PL/SQL blocks – Variables – Data types - Control Structures - Cursor– Exceptions - Triggers – Procedures and Packages.

Text Book:

1. Alexis Leon and Mathews Leon, **Database Management Systems**, Leon Vikas Publishing, 2002, Chennai.

Reference Books:

1. Atul Kahate, **Introduction to Database System**, Pearson Education Private Ltd, 2006, New Delhi.

2. Abraham Silberschatz, Henry K.Forth, S.Sudharasan, **Database System Concepts**, Tata McGraw Hill Publications, 2006, New Delhi.

3. Instructional Software Research and Development Group, **Introduction to Database Systems**, Tata McGraw Hill Publications, 2006, New Delhi.

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Programme : UG	**Part III : Core**
Semester : III	**Hours : 06**
Sub code : 18UCCCP1	**Credits : 04**

DATABASE MANAGEMENT SYSTEM - LAB

Course Outcomes:

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

CO1: Learn the basic structure of PL/SQL for performing Database queries.

CO2: Retrieve, insert, delete and modify data in a database.

CO3: Understand various database concepts such as joins, unions, subqueries, cursor and trigger.

CO4: Apply acquired knowledge for developing holistic solutions based on database systems/database techniques

PROGRAMS:

1. Using DDL Commands

2. Using DML commands

3. Create a table student mark list having the following fields: name, regno, mark1, mark2, mark3, total, average, result.

    a. Insert minimum 10 records

    b. Query to find total, average and result

4. Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount.

    a. Insert minimum 10 records

    b. Query to find units consumed

    c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit

5. Create a table simple interest and compound interest

6. Create a table personal details with the required fields

7. Create a detail employee details with the required fields

8. Queries for set operators

9. Queries using Aggregate functions

10. View creation and manipulation

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Programme	**: UG**	**Part III**	**: Allied**
Semester	**: III**	**Hours**	**: 05**
Sub code	**: 18UCCA31**	**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, New Delhi, 2014.
2. Manoharan. M, **Statistical Methods,** Chand and Sons, 2014, New Delhi.
3. Gupta S.P, **Statistical Methods,** Sultan Chand & Sons, 2008, New Delhi.

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Programme : UG	**Part IV : Skill**
Semester : III	**Hours : 02**
Sub code : 18UCCS31	**Credits : 02**

WRITTEN COMMUNICATION SKILL

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

Reference Books:

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

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

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

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Programme	: UG	Part IV	: NME
Semester	: III	Hours	: 02
Sub Code	: 18UCCN31	Credits	: 02

வணிகக் கடிதங்கள்

Course Outcomes:

CO1: வணிகக் கடிதத்தின் அடிப்படைக்கூறுகள் பொது அமைப்பு, சிறப்புக் கூறுகள் பற்றி தெரிந்து கொள்ளுதல்.

CO2: வேலை வேண்டி விண்ணப்பக் கடிதம் எழுத தெரிந்துக் கொள்ளுதல்

CO3: ஏற்றுமதி, இறக்குமதி சார்ந்த கடிதம் எழுத திறமை மேம்படும்.

CO4: வங்கித் தொடர்பான கடிதங்கள்.

CO5: காப்பீட்டு நிறுவனங்களுக்கு கடிதம் எழுத அறிந்து கொள்ளுதல்.

பகுதி 1   வணிகக் கடிதங்கள்

அடிப்படைக்கூறுகள் - வணிகக் கடிதங்களின் பொது அமைப்பு மற்றும் படிவங்கள் - கடித வகைகள் - சிறப்புக் கூறுகள் - நோக்கம் - கடிதம் எழுதுபவர் எழுதும் முன் மனதில் கொள்ள வேண்டிய செய்திகள்.

பகுதி 2   வேலை வேண்டி விண்ணப்பக் கடிதம்

விண்ணப்பக் கடிதத்தின் அமைப்பு - பொருளடக்கம் - வகைகள் - விண்ணப்பிக்கும் போது தவிர்க்கப்பட வேண்டியவைகள்.

பகுதி 3   ஏற்றுமதிக்கான நடைமுறைகள்

ஏற்றுமதி தொடர்பான வணிக கடிதங்கள், இறக்குமதிக்கான நடைமுறைகள் - இறக்குமதித் தொடர்பான வணிகக் கடிதங்கள்.

பகுதி 4   வங்கிக் கடிதங்கள்

வங்கி கணக்கு தொடங்குவதற்கான நடைமுறைகள் - வங்கி கணக்கு தொடங்குவதற்கான கடிதம் - நிலையான தகவலை வங்கிக்கு அறிவுறுத்துதல் தொடர்பான கடிதங்கள் - வங்கி கணக்கை முடிப்பதற்கான கடிதங்கள்.

பகுதி 5   காப்பீட்டுக் கடிதங்கள்

காப்பீட்டின் கொள்கைகள் - காப்பீட்டின் வகைகள் - காப்பீடு செய்வது தொடர்பான கடிதங்கள் - காப்பீடு ஒப்படைப்பு தொடர்பான கடிதங்கள் - காப்பீட்டு கோட்புரிமை தொடர்பான கடிதங்கள் -

பாட நூல்:

1. வணிகக் கடிதங்கள் - முனைவர் ந.முருகேசன் இ.வி.மனோகர் - விருதுநகர்.

பார்வை நூல்:

1. வணிகக் கடிதங்கள்   - முனைவர் K.அன்பழகன், முனைவர் S.ராமர்.

2. வணிகக் கடிதங்கள் - முனைவர் இராமலிங்கம், செளராஷ்டிரா கல்லூரி.

3. வணிகக் கடிதங்கள் - முனைவர் இராஜேந்திரன், ஆயிர வைசியர் கல்லூரி

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Programme	**: UG**	**Part III :**	**Core**
Semester	**: IV**	**Hours :**	**05**
Sub code	**: 18UCCC41**	**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 A.Murthy,**Advanced Accountancy,**Margham Publishers, 2014, Chennai.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1,** Sultan Chand and Sons, 2014, New Delhi.

2. Jain. S.P and Naran. 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 WITH COMPUTER APPLICATIONS
(For those who joined in 2018-2019 and after)

Programme : UG	**Part III : Core**
Semester : IV	**Hours : 05**
Sub code : 18UCCC42	**Credits : 04**

BANKING THEORY, LAW AND PRACTICE

Course Outcomes:
On successful completion of this course, the students will be able to
CO 1: Familiarize students with the functions of commercial banks and RBI.
CO 2: Impact knowledge about the various forms of banking services.
CO 3: Enable the students to learn various provisions of the Banking Regulations Act 1949, RBI Act, Negotiable Instrument Act 1881.
CO 4: Develops Employability Skill

Unit-I   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 customers.

Unit-III   Negotiable instrument

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

Unit-IV   Paying and Collecting Bankers

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

Unit-V   E-Banking

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

Text Book:

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

Reference Books:

1. Sundharam K.P.M and Varshney P.N., **Banking Theory, Law & Practice**, Sultan Chand and Sons, 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.

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Programme : UG	Part III : Core
Semester : IV	Hours : 05
Sub code : 18UCCC43	Credits : 04

TALLY WITH ENTERPRISES RESOURCE CONCEPTS

Course outcomes:
On successful completion of this course, the students will be able to
CO1: To understand the concepts of tally and practice company creation
CO2: To understand the skills of ERP concepts
CO3: To make employability skill in area of ERP.
CO4: To support business operations and decision-making using ERP packages

UNIT I
     Fundamentals of Tally ERP 9: Introduction –History –Versions –Advantages-Features –Fundamentals-Components of tally ERP9 screen-Technology advantages of Tally ERP 9-Getting start and quitting Tally ERP9-Configuration of Tally screen and menus-Creation of company

UNIT II
     Introduction: Introduction to ERP (Enterprise Resource Planning) -Basic ERP concepts –Risks of ERP-Benefits of ERP

UNIT III
     ERP And Technology: ERP and related technologies-Business Intelligence (BI)-
E–Commerce and E-Business-Business Process Reengineering (BRP)

UNIT IV
   ERP Implementation: ERP implementation life cycle – Requirement definition – Implementation methodologies – Vendors and consultants

UNIT V
     The Business Modules: Business modules of an ERP package – Manufacturing – Human Resources – Plant Maintenance – Materials Management – Quality Management

Text books:
1. Rizwar Ahmed. P ,**Computer Applications in Business with Tally ERP 9,** Margham Publication, First Edition, 2017, Chennai.
2. Alexis Leon-**ERP demystified**, Tata McGraw Hill Education Private Limited, Second Edition, 2011, New Delhi.

Reference Books :
1. Alexis Leon-**ERP** - Tata Mc Graw Hill Education Private Limited, 2008, New Delhi.
2. Vinod Kumar Garg, N. K. Venkatakrishnan **ERP CONCEPTS AND PRACTICE**, PHI Learning Private Ltd, 2011, New Delhi.
3. Nadhani, **Tally ERP 9 Training Guide,** BPB Publications, 2009, New Delhi.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
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Programme : **UG**	**Part III : Core**
Semester : **IV**	**Hours** : **06**
Sub code : **18UCCCP2**	**Credits** : **04**

TALLY LAB

Course Outcomes:
On successful completion of this course, the students will be able to
CO1: To Know the accounting software for all types of business
CO2: To create ledger accounts in tally
CO3: To apply the software preparing purchases voucher – stock ledger and sales Invoice.
CO4: To provide an all inclusive software solution that ties banking, payroll, invoicing and payments

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 with and without opening balance –Trial Balance, Balance Sheet

   and printing.

8. Payroll Accounting

9. Inventory –Stock group creation

10. Preparation of sales invoice.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
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Programme : UG	**Part III : Allied**
Semester : IV	**Hours : 05**
Sub code : 18UCCA41	**Credits : 04**

BUSINESS MATHEMATICS

Course Outcomes:
On successful completion of this course, the students will be able to
CO 1: Enable the students to acquire knowledge of mathematics.
CO 2: Familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.
CO 3: Expose the students to apply mathematical knowledge to solve modern business problems.
CO 4: Develops Employability Skill

Unit-I 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-Morgon'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, Tamil Nadu, 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 WITH COMPUTER APPLICATIONS
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Programme : UG	**Part III : Skill**
Semester : IV	**Hours : 02**
Sub code : 18UCCS41	**Credits : 02**

SOFT SKILLS DEVELOPMENT

Course Outcomes:
On successful completion of this course, the students will be able to
CO 1: Get the confidence to resolve the conflicts
CO 2: Manage and Handling the stress
CO 3: Get the Positive Attitude
CO 4: Get a Skill Development Course

Unit-I
        Personality – Meaning – Definition – Components of Personality – Personality – Characteristics of people – Theories of Personality.
Unit-II
        Personality Development – Meaning – Definition – Importance – How to improve personality – Approach of Personality – Components of personality development – Life skill for personality development.
Unit-III
        Personality Development and Positive Attitude – The power of Positive Attitude – Developing Positive Attitude – Examples of positive attitude – Positive attitude and its results.
Unit-IV
        Personality conflict – Meaning of conflict – Causes of conflict – resolving conflicts – Suggestions to Deal with team conflict.
Unit-V
        Healthy life style – Healthy life style tips – Stress Management – Identify the Sources of stress in your life – Dealing with Stress with Stressful situation – Healthy ways to relax and recharge.

Text Book:

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

Reference Books:

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

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

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

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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
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Programme : UG	Part IV : NME
Semester : IV	Hours : 02
Sub Code :18UCCN41	Credits : 02

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வணிக அமைப்புமுறை

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Course Outcomes:
CO1: வணிகத்தின் தன்மை, சிறப்பு அம்சங்கள், நோக்கம் பற்றி தெரிந்துக்கொள்ளுதல்.
CO2: வணிக நிறுவனங்களின் உரிமை, அமைப்புமுறை நிர்வாகம் இயக்குநரின் அதிகாரங்கள், கடமைகள் அறிந்து கொள்ளுதல்.
CO3: கம்பெனி கூட்டங்கள், தீர்மானங்கள் அறிந்து கொள்ளுதல்.
CO4: பொதுத்துறை நிறுவனங்களின் நோக்கங்கள், அமைப்புகள் தெரிந்துக் கொள்ளுதல்.

பகுதி 1 வணிகத்தின் தன்மை

வணிகத்தின் சிறப்பு அம்சங்கள் - வணிகத்திற்கும் தொழிலுக்கும் உள்ள வேறுபாடுகள் - வணிகத்தின் நோக்கம் - நற்குணங்கள்.

பகுதி 2 வணிக நிறுவனங்களின் உரிமை

வணிக நிறுவனத்தின் பல்வேறு அமைப்பு முறைகள் - தனியார் வணிகம் கூட்டாண்மை நிறுமம் கூட்டுறவு சங்கங்கள்.

பகுதி 3 கம்பெனி நிர்வாகம்

பங்குதாரர்கள் - இயக்குநர் - இயக்குநரின் அதிகாரங்கள் கடமைகள் - இயக்குநர் அவை – முதன்மை செயல் அதிகாரி – மேலாளர்.

பகுதி 4 கம்பெனி கூட்டங்களும் தீர்மானங்களும்

கம்பெனி கூட்டங்களின் வகைகள் - கம்பெனி தீர்மானங்களின் வகைகள்.

பகுதி 5 பொதுத்துறை நிறுவனங்கள்

பொதுத்துறை நிறுவனம் இலக்கணம் - நோக்கங்கள் - பொதுத்துறை நிறுவனங்களின் அமைப்புகள் - நன்மைகள் மற்றும் தீமைகள்

பாட நூல்:

1. சுந்தரம். எஸ்.எம் -**வணிக அமைப்புமுறை** – மீனாட்சி ப்பளிகேஷன்ஸ், காரைக்குடி

பார்வை நூல்:

1. முனைவர் பீர்முஹம்மது. எஸ் - முனைவர் ராமலிங்கம்- **செயலர் பணிமுறை** –பாஸ் பப்ளிகேஷன்ஸ்,