

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.

SYLLABUS AND REGULATIONS

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

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 Kappedu– 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

	30 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)

	75 Marks
Total	75 Marks

The Scheme of Examination (Environmental Studies and Value Education)

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

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.

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

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-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	25	75	100
Total		30	25			



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Programme : UG	Part III	: Core
Semester : III	Hours	: 05
Subject Code: 18UCOC31	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.



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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.



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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.



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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.



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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.



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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.



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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.



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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.



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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.



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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, Cast 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.



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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.