

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

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	<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

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-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	25	75	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 18UCOE62 18UCOE63	1. Industrial Law 2. Goods and Services Tax 3. Investment Management	5	5	25	75	100
	Part III – Elective II					
18UCOE64 18UCOE65 18UCOE66	1. Business Environment 2. Financial Services 3. Insurance	5	5	25	75	100
	Part IV – Skill					
18UCOSP2	Tally – Lab	2	2	40	60	100
	Total	30	24	165	485	600



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Programme	:B.Com	Part I	:Tamil
Semester	: I	Hours	: 05
Sub Code	:18UCOG11	Credits	:03

ஆலுவலக 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 மதிப்பீடுதல் - 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 -IVகோப்பிடுதல் மற்றும் சுட்டகராதிஅமைப்பு:

நல்ல கோப்பீட்டு முறையின் முக்கியஅம்சங்கள் - வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் - கோப்பீட்டு முறைகள் - மையக்கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை-சுட்டகராதியின் பல்வேறு வகைகள் - அதன் நோக்கங்கள் - நன்மைகள்.

கூறு - V அலுவலக 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	
<p>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.</p> <p>CO2: To equip students to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p>CO3: This paper will helps students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To motivate them to enjoy and learn parts of speech and other rules in Grammar.</p>	
UNIT I	<p>: 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.</p>
UNIT II	<p>: 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.</p>
UNIT III	<p>: GRAMMAR</p> <ol style="list-style-type: none"> 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

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	Part III	: Core
Semester : I	Hours	: 05
Subject Code : 18UCOC11	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	Part III	: Core
Semester	: I	Hours	: 05
Sub Code	:18UCOC12	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 Skillll 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	<p>: 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.</p> <p>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.</p>
UNIT II	<p>: Ecology and Ecosystems: Ecology – Meaning - Definition – Scope – Objectives – Subdivisions of Ecology.</p> <p>Ecosystem–Concept - Structure - Functions – Energy Flow – Food Chain and Food Web – Examples of Ecosystems (Forest, Grassland, Desert, Aquatic).</p>
UNIT III	<p>: Biodiversity: Definition – Biodiversity at Global, National and Local Level. Values of Biodiversity – Threats to Biodiversity – Conservation of Biodiversity.</p> <p>Biodiversity of India:Biogeographical Distribution – Hotspots of Indian Biodiversity – National Biodiversity Conservation Board and Its functions. Endangered and Endemic Species of India</p>
UNIT IV	<p>: Pollution Issues: Definition – Causes – Effects and Control Measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear Pollutions.</p> <p>Global Issues: Global Warming and Ozone Layer Depletion. Future plans of Global Environmental Protection Organisations.</p>

UNIT V	:	<p>Sustainable Development:Key aspects of Sustainable Development – Strategies for Sustainable Development - Agriculture – Organic farming – Irrigation – Water Harvesting – Water Recycling – Cyber Waste and Management.</p> <p>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 -</p>
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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 Studiesfor 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.



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

Programme :B.Com	Part I : Tamil
Semester : II	Hours : 05
Sub Code :18UCOG21	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 நடத்தத்தின் 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.மீனாட்சிசுந்தரம்,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	
<p>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.</p> <p>CO2: To equip students to acquire skills effectively in reading, writing, comprehension and communication, and also to use electronic media for business communication.</p> <p>CO3: This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To enable the learners to apply grammatical knowledge in spoken English and written English with the grammatical structure.</p>	
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)
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Programme	:B.Com	Part III	: Core
Semester	: II	Hours	: 05
Sub Code	:18UCOC22	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.Saravanel & 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	Part IV	: Skill
Semester	: II	Hours	: 02
Sub Code	:18UCOS21	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
Semester : II
Sub Code :18UVLG21

Part IV : Mandatory
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.