

**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., (CP)**

**SYLLABUS AND REGULATIONS**

UNDER  
CHOICE BASED CREDIT SYSTEM (CBCS)  
**(For those who joined during 2019-2020 and after)**

### **Eligibility for Admission**

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

### **Duration of the course**

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

### **Subjects of Study**

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

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

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

Part V :

Extension activities

### **The scheme of Examination**

The components for continuous internal assessment are:

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

**Pattern of the questions paper for the continuous Internal Assessment**

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

The components for continuous internal assessment are:

**Part –A**

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

**Part –B**

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

**Part –C**

One question out of two 1 x 10 =10 Marks

Total 30 Marks

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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

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**Minimum Marks for a Pass**

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

No separate pass minimum for the Internal Examinations.

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

### PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

After the Completion of this Programme the graduates will able to

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

### PROGRAMME OUTCOMES (PO)

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

<b>PO 1</b>	<b>Effective Communication:</b> Communicate effectively on complex corporate activities in association with corporate community and with society at large.
<b>PO 2</b>	<b>Ethics:</b> Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices.
<b>PO 3</b>	<b>Environment:</b> Manage personnel to meet changing organizational needs in a business environment. Evaluate the implications of changing environmental factors on organizational choices within a global environment.
<b>PO 4</b>	<b>Self Directed:</b> Recognize the need for and have the preparation and ability to engage in independent and lifelong learning. Able to motivate and direct themselves to face the complex corporate challenges.

### PROGRAM SPECIFIC OUTCOMES (PSO)

<b>PSO 1</b>	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
<b>PSO 2</b>	To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.
<b>PSO 3</b>	To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethics.
<b>PSO 4</b>	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 proprietorship.
<b>PSO 5</b>	To build in eligible candidates’ competent understanding of the overall functioning of industries and businesses.

SEMESTER-I						
Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UTAG11	<b>Part I – Tamil</b> தற்கால கவிதையும் உரைநடையும்	6	3	25	75	100
18UBEG11	<b>Part II – English</b> Business English – I	6	3	25	75	100
19UCPC11	<b>Part III – Core</b> Financial Accounting - I	5	4	25	75	100
19UCPC12	Business Environment and Entrepreneurship	5	4	25	75	100
19UCPA11	<b>Part III – Allied</b> General Economics	6	4	25	75	100
18UEVG11	<b>Part IV – Mandatory</b> Environmental Studies	2	2	25	75	100
	<b>Total</b>	30	20	150	450	600

SEMESTER-II						
Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UTAG21	<b>Part I – Tamil</b> பக்தி இலக்கியமும் நாடகமும்	6	3	25	75	100
18UBEG21	<b>Part II – English</b> Business English – II	6	3	25	75	100
19UCPC21	<b>Part III – Core</b> Financial Accounting II	5	5	25	75	100
19UCPC22	Business Laws	5	5	25	75	100
19UCPA21	<b>Part III – Allied</b> Modern Banking	6	5	25	75	100
18UVLG21	<b>Part IV – Mandatory</b> Value Education	2	2	25	75	100
	<b>Total</b>	30	23	150	450	600

SEMESTER-III						
Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UTAG31	பகுதி-I: தமிழ் காப்பிய இலக்கியமும் சிறுகதையும்	6	3	25	75	100
19UBEG31	<b>Part II – English</b> Business English – III	6	3	25	75	100
19UCPC31	<b>Part III – Core</b> Corporate Accounting	5	5	25	75	100
19UCPC32	Company Law and Secretarial practice	5	5	25	75	100
19UCPA31	<b>Part III – Allied</b> Cost Accounting	4	4	25	75	100
19UCPS31	<b>Part IV – Skill</b> Personality Development	2	2	25	75	100
19UCPN31	<b>Part IV – NME</b> Company Law	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>

SEMESTER-IV						
Subject Code	Title of the Paper	Hours/Week	Credit	Max. Marks CA	Max. Marks SE	Total
18UTAG41	பகுதி-I: தமிழ் பழந்தமிழ் இலக்கியமும் புதினமும்	6	3	25	75	100
19UBEG41	<b>Part II – English</b> Business English – IV	6	3	25	75	100
19UCPC41	<b>Part III – Core</b> Advanced Corporate Accounting	5	5	25	75	100
19UCPC42	Management Accounting	5	5	25	75	100
19UCPA41	<b>Part III – Allied</b> Management Concepts	4	4	25	75	100
19UCPS41	<b>Part IV –Skill</b> Fundamentals of Computer	2	2	25	75	100
19UCPN41	<b>Part IV – NME</b> Secretarial Practice	2	2	25	75	100
18UEAG40- 18UEAG49	<b>Part - V</b> Extension Activities	0	1	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>	<b>200</b>	<b>600</b>	<b>800</b>



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)**  
**(For those who joined in 2018-2019 and after)**

**Programme : B.Com (Corporate Secretaryship) Part II : English**  
**Semester : I Hours : 06**  
**Sub Code : 18UBEG11 Credits : 03**

**BUSINESS ENGLISH – I**

<b>COURSE OUTCOMES</b>	
<p><b>CO1:</b> 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><b>CO2:</b> To equip students to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p><b>CO3:</b> This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p><b>CO4:</b> To motivate them to enjoy and learn parts of speech and other rules in Grammar.</p>	
UNIT I	<p><b>:</b> <b>BASICS OF COMMUNICATION:</b> 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><b>:</b> <b>BUSINESS LETTERS:</b> 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><b>:</b> <b>GRAMMAR</b></p> <ol style="list-style-type: none"> <li>1. Noun</li> <li>2. Pronoun</li> <li>3. Adjectives.</li> <li>4. Adverbs.</li> <li>5. Articles.</li> <li>6. Verbs- Transitive and Intransitive; Regular and Irregular. Auxiliary Verb.</li> <li>7. Conjunction.</li> <li>8. Tag Questions.</li> </ol>
UNIT IV	<p><b>:</b> <b>COMPOSITION</b></p>



		1. Reading Comprehension. 2. Précis Writing. 3. Note Making.
UNIT V	:	<b>ESSAY WRITING</b> 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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**Class : B.Com (Corporate Secretaryship) Part III : Core**  
**Semester : I Hours : 05**  
**Subject Code: 19UCPC11 Credits : 04**

**FINANCIAL ACCOUNTING - I**

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

**CO1:** Make them understand Accounting concepts and principles, rules etc.

**CO2:** Enables the students to understand the need for making adjustments while preparing final accounts of a sole trader.

**CO3:** Give a comprehensive understanding of the system of financial accounting.

**CO4:** Know the methods of Depreciation and solving the problems.

**CO5:** Prepare the bank reconciliation statement.

**UNIT – I Accounting:** Meaning, Scope of Accounting – Accounting Concepts and Conventions –Single Entry-Double Entry System - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance.

**UNIT – II Final Accounts of Sole Proprietorship:** Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries –Fundamental of errors including rectification – Classification of Errors – Suspense Account.

**UNIT – III Bank Reconciliation Statement:** Meaning - Causes for the difference between Cash Book and Pass Book.

**UNIT – IV Accounting of Non-trading concerns:** Preparation of Receipts and Payments Account, Income and Expenditure Account – Differences between Receipts and Payments account and Income and Expenditure Account.

**UNIT – V Depreciation Accounting** – Meaning – Scope – Objectives – Methods – Straight Line Method – Diminishing Balance Method- Change in method of depreciation – Sinking Fund Method – Annuity Method – Revaluation Method.

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

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

**Text Book:**

1. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications, Chennai

**Reference Books:**

1. R.L.Gupta & M. Radaswamy, 2015, Advanced Accountancy, Vol.I, Sultan Chand & Sons, New Delhi.
2. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol.I Kalyani Publishers, Ludhiana



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<b>Class</b>	<b>: B.Com (Corporate Secretaryship)</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: I</b>	<b>Hours</b>	<b>: 05</b>
<b>Subject Code</b>	<b>: 19UCPC12</b>	<b>Credits</b>	<b>: 04</b>

**BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP**

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

**CO1:** Enable the learners to know about the factors influencing the business.

**CO2:** Know the various forms of business and how to start the business.

**CO3:** Familiarize with the types of institution for support of entrepreneurs.

**CO4:** Understand the procedure to start the new venture.

**CO5 :** Learn the concept and types of entrepreneurs.

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

**Unit - II** Forms of Business organization – Emerging Trends in Business Concepts – Business process Outsourcing – E-Commerce – M-Commerce.

**Unit - III** Introduction to Concept of Entrepreneurship - Traits of Entrepreneur - Types of Entrepreneurs -Distinction between Entrepreneur and Manager - Entrepreneurship and Intrapreneurship.

**Unit – IV** Starting of Micro, Small and Medium Enterprises- Identifying a suitable business opportunity – Preliminary evaluation.

**Unit - V** Institutional support to entrepreneurs: DIC – SISI – SIDCO – SIPCOT – NIESBUD – EDII - Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

**Text Book:**

1. E.Gordon and K.Natarajan, **Entrepreneurship Development**, Himalaya Publishing House, New Delhi, 2014.
2. C. B.Gupta, **Business Environment**, Sultan Chand & Sons Pvt., Ltd, New Delhi, 2013

**Reference Books:**

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, New Delhi, 2013
2. Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishers, New Delhi, 2008.



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**Class : B.Com (Corporate Secretaryship) Part III : Allied**  
**Semester : I Hours : 06**  
**Subject Code : 19UCPA11 Credits : 04**

**GENERAL ECONOMICS**

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

- CO1:** Acquire knowledge in the economic principles.
- CO2:** Learn about the basic objective and basic economic concepts.
- CO3:** Know the production and its functions.
- CO4:** Learn various markets and Pricing strategy.
- CO5:** Determination of perfect competition and monopoly.

**I. Introduction**

Economics - Meaning –Definition –Nature - Scope –Micro and Macro Economics – Positive and Normative – Central Problem of Economics – Economic System.

**II .Theory of Demand and Supply**

Meaning and Determinants of Demand - Law of Demand - Elasticity of Demand – Price - Income and Cross elasticity - Marshall’s Indifference curve approach - Meaning -Determinants of supply -Law of supply - Elasticity of supply.

**III. Production and Cost**

Production – Meaning - Production Function – Factors of Production - Laws of Production - Law of Variable Proportions - Laws of returns to scale.

**IV. Cost Analysis**

Different Cost Concepts: opportunity cost -Real Cost -Money Cost -Explicit and Implicit Cost -Fixed cost -Variable cost - Total cost – AFC – AVC - TC – MC.

**V. Markets & Pricing strategy**

Various Forms of Markets: Meaning - Price Determination in Perfect Competition – Monopoly – Duopoly - Monopolistic Competition and Oligopoly.

**Text Books:**

1. Ahuja H.L. Business Economics: S.Chand and Co. New Delhi. 2007.
2. Koutsoyiannis : Modern Micro Economics : Macmillan, New Delhi. 2009

**Reference Books:**

1. D.M. Mithani, G.K.Murthy: Fundamentals of Business Economics. Himalaya Publishing House, New Delhi. 2011.
2. R.Kaveri and others : Managerial Economics : S.Chand and Co. New Delhi. 2010.



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**Programme :B.Com(Corporate Secretaryship)**  
**Semester : II**  
**Sub Code :18UBEG21**

**Part II : English**  
**Hours : 06**  
**Credits : 03**

**BUSINESS ENGLISH – II**

<b>COURSE OUTCOMES</b>	
<p><b>CO1:</b> 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><b>CO2:</b> To equip students to acquire skills effectively in reading, writing, comprehension and communication, and also to use electronic media for business communication.</p> <p><b>CO3:</b> This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p><b>CO4:</b> To enable the learners to apply grammatical knowledge in spoken English and written English with the grammatical structure.</p>	
UNIT I	<p><b>BUSINESS COMMUNICATIONS:</b> Enquiries and Replies – Offers and Quotations – Orders and their execution. Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.</p>
UNIT II	<p><b>INSTITUTIONAL LETTERS</b>          Bank and Insurance Letters, Import and Export Business Letters, Agency Letters.</p>
UNIT III	<p><b>PUBLIC LETTERS</b>          Letter to the Editor, Representations and Requests.</p>
UNIT IV	<p><b>GRAMMAR</b></p> <ol style="list-style-type: none"> <li>1. Tense.</li> <li>2. Voice.</li> <li>3. Transformation of Sentences ( Simple, Compound, Complex ).</li> <li>4. Conditionals.</li> <li>5. Direct and Indirect.</li> <li>6. Prepositions.</li> </ol>
UNIT V	<p><b>COMPOSITION</b></p> <ol style="list-style-type: none"> <li>1. Report Writing.</li> <li>2. Dialogue Writing.</li> <li>3. Drafting an Email.</li> </ol>

**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.

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<b>Class</b>	<b>: B.Com (Corporate Secretaryship)</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: II</b>	<b>Hours</b>	<b>: 05</b>
<b>Subject Code</b>	<b>: 19UCPC21</b>	<b>Credits</b>	<b>: 05</b>

**FINANCIAL ACCOUNTING - II**

**Course Outcomes:**

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

- CO1:** Give a Comprehensive understanding of the system of partnership accounting.
- CO2:** Train the students in preparing various systems in Partnership Firm.
- CO3:** Study accounting Treatment of Admission, Retirement and Death.
- CO4:** Understand the accounting procedures for Branch account.
- CO5:** Know the techniques of consignment account.

**Unit – I** Partnership Accounts– Introduction–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.

**Unit -IV** Branch accounts: Dependent branch- Debtors system-stock and debtor system- Final account system- whole sale system- whole sale branch- Independent branch Excluding Foreign branch.

**Unit –V** Consignment Accounts: Important terms -normal loss- abnormal loss - Valuation of unsold stock.

**80% of marks must be allotted to problem solving questions.**  
**20% of marks must be allotted to Theory questions.**

**Text Book:**

1. T.S.Reddy and A.Murthy, **Advanced Accountancy**, Margham Publishers, Chennai 2014.

**Reference Books:**

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, New Delhi, 2014.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi, 2014.



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**Class : B.Com (Corporate Secretaryship) Part III : Core**  
**Semester : II Hours : 05**  
**Subject Code: 19UCPC22 Credits : 05**

**BUSINESS LAWS**

**Course Outcomes:**

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

- CO1:** Make the students understand the Basic concepts of business laws.
- CO2:** Explain the provisions of the Indian Contract Act and Sale of Goods Act .
- CO3:** Describe the provisions of the Limited Liability Partnership (LLP) Act, 2008.
- CO4:** Familiarize with the subjects meant for ACS Executive Programme.
- CO5:** Solving various problems in the business.

**UNIT- I The Indian Contract Act, 1872 :** Law – Object of Law – Branches of Law – Business Law - Contract – meaning – essential elements of a valid contract - classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent .

**UNIT- II Essential elements of a valid contract -** Consensus ad-idem. Proposal and acceptance-Conclusion of contract-Lawful consideration -Capacity of partners - free consent-Mistake --misrepresentation- Fraud, coercion and undue influence-lawful Object.

**UNIT- III Special contracts:** Indemnity and Guarantee- Rights of surety-Discharge of surety-Agency-features of agency, creation of agency ,agents, authority, kinds of agents ,rights and duties of agents and principal, termination of agency.

**UNIT- IV The Sale of Goods Act, 1930 :** Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

**UNIT- V Limited Liability Partnership (LLP) Act, 2008 :** Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

**Text Book:**

1. **ND Kapoor**, Business Law, Sultan Chand & Sons Educational Publishers, New Delhi, 2015.

**Reference Books:**

1. **ND Kapoor**, Elements of Mercantile Law, Sultan Chand & Sons Publishers, New Delhi, 2015.
2. **R.S.N Pillai & Bagavathi**, Business Law, S.Chand & Co Pvt Ltd. Delhi, 2015.





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**Class : B.Com (Corporate Secretaryship) Part III : Allied**  
**Semester : II Hours : 06**  
**Subject Code: 19UCPA21 Credits : 05**

**MODERN BANKING**

**Course Outcomes:**

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

- CO1:** Make the students learn about banking procedures. .
- CO2:** Familiarize with the banking system and demonetization.
- CO3:** Evaluate new banking practices, ombudsman.
- CO4:** Know the thorough knowledge about digital banking system.
- CO5:** Understand the various types of deposits.

**UNIT I**

**Introduction of banking:** Definition-Features- classification of banks- Banking system- Banks and economic development.

**UNIT II**

**Commercial Banks:** Meaning – Functions - Accepting deposits - Lending of funds - Central Bank – Role – Functions - Monetary Policy in India – Demonetization.

**UNIT III**

**Opening of an account:** Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) - Cheques - Definition - Endorsement - Kinds of Endorsement.

**UNIT IV**

**Banking Sector Reforms:** Non-Performing assets - Capital adequacy Norms -Banking Ombudsman Scheme.

**UNIT V**

**E-Banking :** Internet Banking - Mobile Banking - Telephone Banking - ATM - debit Cards and credit Cards, RTGS-NEFT

**Text Book:**

1. E.Gorden K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House, New Delhi, 2014.

**Reference Books:**

1. S.Natarajan, R.Parameswaran, Indian banking, S.Chand and co.ltd, 2013
2. S.Gurusamy, Merchant Banking, M/S Vijay Nicole Imprints, Chennai, (2014).