



MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com
(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards)



Semester-I				
Part	Subject Status	Subject Title	Subject Code	Credit
I	LANGUAGE I	TAMIL/MALAYALAM/HINDI		3
II	LANGUAGE II	ENGLISH I		3
III	Core Paper I	FINANCIAL ACCOUNTING I		5
III	Core Paper II	PRINCIPLES OF MANAGEMENT		5
III	Elective I	BUSINESS COMMUNICATION		3
IV	SEC	DIGITAL BANKING / MS OFFICE		2
IV	FC	FUNDAMENTALS OF BUSINESS STUDIES		2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA \geq 7.5*
- First Class : CGPA \geq 6.0
- Second Class : CGPA \geq 5.0 and $<$ 6.0
- Third Class : CGPA $<$ 5.0



பொதுத்தமிழ் – 1

Unit 1 - மரபுக் கவிதை

1. பெ. சுந்தரனார் - தமிழ்த் தெய்வ வணக்கம்
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. கவிமணி - புத்தரும் சிறுவனும்
4. முடியரசன்-மொழி உணர்ச்சி
5. கண்ணதாசன் - ஆட்டனத்தி ஆதிமந்தி - ஆதிமந்தி புலம்பல்
6. சுரதா - துறைமுகம் தொகுப்புலிருந்து ஏதேனும் ஒரு கவிதை
7. தமிழ் ஒளி - கடல்

Unit II – புதுக்கவிதை

1. அப்துல் ரகுமான் - வீட்டுக்கொரு மரம் வளர்ப்போம்
2. ஈரோடு தமிழன்பன் - சென்றியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்)
3. வைரமுத்து - பிற்சேர்க்கை
4. மு.மேத்தா - வாழைமரம்
5. அறிவுமதி - வள்ளுவம் பத்து
6. நா. முத்துக்குமார் - ஆனந்த யாழை மீட்டுகிறாய்
7. சுகிர்தராணி - சபிக்கப்பட்ட முத்தம்
8. இளம்பிறை - நீ எழுத மறுக்கும் எனது அழகு

Unit III – சிறுகதைகள்

1. வாய் சொற்கள் - ஜெயகாந்தன் (மாலை மயக்கம் தொகுப்பு)
2. கடிதம் - புதுமைப்பித்தன்
3. கரு - உமாமகேஸ்வரி
4. முன்முடி - தி ஜானகிராமன்
5. சிதறல்கள் - விழி.பா.இதயவேந்தன்
6. காகித உறவு - சு. சமுத்திரம்
7. வீட்டின் மூலையில் சமையல் அறை - அம்பை
8. (மொழிபெயர்ப்புக் கதை) ஆண்டவன் செக்காவ் - நாயக்காரய்ச் சீமாட்டி, சந்தியா பதிப்பகம்

Unit IV - பாடம் சார்ந்த இலக்கிய வரலாறு

Unit V - மொழித்திறன் போட்டி தேர்வு

1. பொருள் பொதிந்த சொற்றோடர் அமைத்தல்
2. ஓர் எழுத்து ஒரு மொழி
3. வேற்றுமை உருபுகள்
4. திணை, பால், எண், இடம்
5. கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு

(குறிப்பு: அலகு 4,5 ஆகியன போட்டித் தேர்வு நோக்கில் நடத்தப்பட வேண்டும்)



MALAYALAM – I

PROSE, COMPOSITION AND TRANSLATION

Unit I

This unit focuses on Translation: Word level and syntactic level and also discuss the writing style of Essay. It introduces the proverbs, paraphrasing in Malayalam

Unit II

This units briefs the importance of Nalukettu in the history of Malayalam literature. The following unit examines the characteristics of the novel chapter ways. Chapter First to 10

Unit III

Remaining Chapters are introduced and discussed.

Unit IV This unit focuses on Marappavakalum Mattu Kadhakalum by Karur. It also introduces the story

- Story 1 Marappavakal- Discussion
- Story II Uthuppante Kirnar
- Story III Kalchakaram
- Story IV Poovamabhazham
- Story V Vallakkaran
- Story VI Chekuthan
- Story VII Mothiram
- Unit V Story VIII Safety Pin
- Story IX Aranhaanam
- Story X Kuta nannakkaanuntoo
- Story XI Chudala thengu
- Story XII Ampala parmbil
- Story XIII Ezhunnallathu Duty
- Story XIV Pisachinte Kuppayam

Reading List (Print and Online)

1. Malayala Sahithya Charithram – Dr. K.M.George (Ed.)
2. Cherukadha Innale Innu - M.Achuthan
3. Kadha Thedunna Kadha - N.Prabhakaran
4. M.T. Vakkinte Vismayam – V.R.Sudheesh
5. Kadhayum Kalavum –K.S.Ravikumar
6. Malayala Novalilee Desakaalanga- E. Ramkrishnan
7. Maranunna Malayala Noval- K.P. Appan
8. Andhanaya Daivam- P.K.Rajasekharan
9. Shyalee shilppam- Dr.K.M. Prabhakra Varir
10. Bhasha gadhyam- C.V. Vasudeva Bhattathiri
11. Karur Kadha patanam- M.M.Basheer

Recommended Texts

1. NALUKKETTU (NOVEL) : M.T. VASUDEVAN NAIR
2. MARAPPAVAKALUM MATTU KADHAKALUM (SHORT STORIES): KAROOR



HINDI I

Unit I

Buniyadi Hindi

- Swar
- Vyanjan
- Barah Khadi
- Shabd aur
- Vakya Rachna

Unit II

Hindi Shabdavali

- Rishto ke Naam
- Gharelu padartho ke Naam

Unit III

Vyakaran

- Sadharan Vakya aur Sangya
- Sarvanam
- Visheshan
- Kriya aadi shabdo ka prayog

Unit IV

Chote Gadyansh ka Pathan

- Bacho ki Kahaniya
- Patra-Patrikao mein prakashit Gadyansho ka Pathan

Unit V

Nibandh

- Sant Tiruvalluvar
- E.V.R Thandai Periyar
- Naari Sashaktikaran
- Paryavaran Sanrakshan
- Vibhinna pratiyogi parikshao ke bare mein jaankari dena

Pratiyogi priksa par adharit nibandho dwara bhasha ki kshamta badhane vale prashikshan kary.

Reference Books

1. Hindi ke Aavyay Vakyansh – Chaturbhuj Sahay
2. Subodh Hindi Vyakaran – Phoolchand Jain
3. Sankshipt Hindi Vyakaran – Kamta Prasad
4. Vyavaharik Hindi – Nagappa
5. Abhinav Hindi Vyakran – Nagappa
6. Saral Hindi Vyakaran – Shyamchandra Kapur
7. Vyakaran Pradeep – Ramdev
8. Laghu Bal Kathaye – Ramashankar
9. Manoranjak Kahaniya – Premchand
10. CONCISE GRAMMAR OF THE HINDI LANGUAGE - H.C Scholberg
11. Hindi Grammar – Edwin Greaves



Related Online Contents for Hindi (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

1. fr#oYyqoj%

[https://bharatdiscovery.org/india/%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0%20\(%E0%A4%85%E0%A4%82%E0%A4%97%E0%A5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvalluvar\)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AA%E0%A4%BF%E0%A4%A4%E0%A4%BE%20%E0%A4%AE%E0%A5%87%E0%A4%82%20%E0%A4%B5%E0%A4%BF%E0%A4%B6%E0%A5%8D%E0%A4%B5%E0%A4%BE%E0%A4%B8%20%E0%A4%B0%E0%A4%96%E0%A4%A4%E0%A5%87%20%E0%A4%A5%E0%A5%87%E0%A5%A4](https://bharatdiscovery.org/india/%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0#:~:text=%E0%A4%A4%E0%A4%BF%E0%A4%B0%E0%A5%81%E0%A4%B5%E0%A4%B2%E0%A5%8D%E0%A4%B2%E0%A5%81%E0%A4%B5%E0%A4%B0%20(%E0%A4%85%E0%A4%82%E0%A4%97%E0%A5%8D%E0%A4%B0%E0%A5%87%E0%A4%9C%E0%A4%BC%E0%A5%80%3A%20Thiruvalluvar)%20%E0%A4%A6%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%BF%E0%A4%A3,%E0%A4%AA%E0%A4%BF%E0%A4%A4%E0%A4%BE%20%E0%A4%AE%E0%A5%87%E0%A4%82%20%E0%A4%B5%E0%A4%BF%E0%A4%B6%E0%A5%8D%E0%A4%B5%E0%A4%BE%E0%A4%B8%20%E0%A4%B0%E0%A4%96%E0%A4%A4%E0%A5%87%20%E0%A4%A5%E0%A5%87%E0%A5%A4)

2. bZ-os-jkelkeh

[https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A5%87%E0%A4%B0%E0%A4%BF%E0%A4%AF%E0%A4%BE%E0%A4%B0#:~:text=%E0%A4%87%E0%A4%B0%E0%A5%8B%E0%A4%A1%20%E0%A4%B5%E0%A5%87%E0%A4%82%E0%A4%95%E0%A4%9F%20%E0%A4%A8%E0%A4%BE%E0%A4%AF%E0%A4%95%E0%A4%B0%20%E0%A4%B0%E0%A4%BE%E0%A4%AE%E0%A4%BE%E0%A4%B8%E0%A4%BE%E0%A4%AE%E0%A5%80%20\(17,%E0%A4%B5%E0%A4%BE%E0%A4%B2%E0%A5%87%20%E0%A4%B9%E0%A4%BF%E0%A4%A8%E0%A5%8D%E0%A4%A6%E0%A5%81%E0%A4%A4%E0%A5%8D%E0%A4%B5%20%E0%A4%95%E0%A4%BE%20%E0%A4%B5%E0%A4%BF%E0%A4%B0%E0%A5%8B%E0%A4%A7%20%E0%A4%A5%E0%A4%BE%E0%A5%A4](https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A5%87%E0%A4%B0%E0%A4%BF%E0%A4%AF%E0%A4%BE%E0%A4%B0#:~:text=%E0%A4%87%E0%A4%B0%E0%A5%8B%E0%A4%A1%20%E0%A4%B5%E0%A5%87%E0%A4%82%E0%A4%95%E0%A4%9F%20%E0%A4%A8%E0%A4%BE%E0%A4%AF%E0%A4%95%E0%A4%B0%20%E0%A4%B0%E0%A4%BE%E0%A4%AE%E0%A4%BE%E0%A4%B8%E0%A4%BE%E0%A4%AE%E0%A5%80%20(17,%E0%A4%B5%E0%A4%BE%E0%A4%B2%E0%A5%87%20%E0%A4%B9%E0%A4%BF%E0%A4%A8%E0%A5%8D%E0%A4%A6%E0%A5%81%E0%A4%A4%E0%A5%8D%E0%A4%B5%20%E0%A4%95%E0%A4%BE%20%E0%A4%B5%E0%A4%BF%E0%A4%B0%E0%A5%8B%E0%A4%A7%20%E0%A4%A5%E0%A4%BE%E0%A5%A4)

3. ukjh l'kfDrdj.k%

<https://www.hindikiduniya.com/essay/women-empowermentessayinhindi/#:~:text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AF%E0%A4%BE%20%E0%A4%B9%E0%A5%88%20%3F&text=%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%95%E0%A5%8D%E0%A4%AC%E0%A4%BF%E0%A4%B9%E0%A4%A6%20%E0%A4%86%E0%A4%B8%E0%A4%BE%E0%A4%A8,%E0%A4%B8%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%AE%20%E0%A4%AC%E0%A4%A8%E0%A4%BE%E0%A4%A8%E0%A4%BE%20%E0%A4%AE%E0%A4%B9%E0%A4%BF%E0%A4%B2%E0%A4%BE%20%E0%A4%B8%E0%A4%B6%E0%A4%95%E0%A5%8D%E0%A4%A4%E0%A4%BF%E0%A4%95%E0%A4%B0%E0%A4%A3%20%E0%A4%B9%E0%A5%88%E0%A5%A4>

4. i;kZoj.k laj{k.k%

a. https://hi.wikipedia.org/wiki/%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3_%E0%A4%B8%E0%A4%88%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3#:~:text=%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3%20%E0%A4%B8%E0%A4%82%E0%A4%B0%E0%A4%95%E0%A5%8D%E0%A4%B7%E0%A4%A3%20%E0%A4%95%E0%A4%BE%20%E0%A4%B8%E0%A4%AE%E0%A4%B8%E0%A5%8D%E0%A4%A4%20%E0%A4%AA%E0%A5%8D%E0%A4%B0%E0%A4%BE%E0%A4%A3%E0%A4%BF%E0%A4%AF%E0%A5%8B%E0%A4%82,%E0%A4%AA%E0%A5%83%E0%A4%A5%E0%A5%8D%E0%A4%B5%E0%A5%80%20%E0%A4%B8%E0%A4%AE%E0%A5%8D%E0%A4%AE%E0%A5%87%E0%A4%B2%E0%A4%A8'20%E0%A4%86%E0%A4%AF%E0%A5%8B%E0%A4%9C%E0%A4%BF%E0%A4%A4%20%E0%A4%95%E0%A4%BF%E0%A4%AF%E0%A4%BE%20%E0%A4%97%E0%A4%AF%E0%A4%BE%E0%A5%A4

b. http://gadyakosh.org/gk/%E0%A4%86%E0%A4%88%E0%A4%AF%E0%A5%87!_%E0%A4%AA%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%4%BE%E0%A4%B5%E0%A4%B0%E0%A4%A3_%E0%A4%AC%E0%A4%9A%E0%A4%BE%E0%A4%8F%E0%A4%81!_%E0%A4%85%E0%A4%A8%E0%A5%8D%E0%A4%A4%E0%A4%B0%E0%A4%BE_%E0%



PART II ENGLISH

Unit 1- Poetry

1. A Patch of Land - Subramania Bharati
2. The Sparrow - Paul Laurence Dunbar
3. A Nation's Strength – Ralph Waldo Emerson
4. Love Cycle - Chinua Achebe

Unit II - Prose

1. JRD - Harish Bhat
2. Us and Them - David Sedaris From Dress Your Family in Corduroy and Denim
3. Uncle Podger Hangs a Picture - Jerome K Jerome

Unit III- Short Stories

1. The Faltering Pendulum- Bhabani Bhattacharya
2. How I Taught my Grandmother to Read- Sudha Murthy
3. The Gold Frame- R.K. Laxman

Unit IV - Language Competency

1. Vocabulary : Synonyms, Antonyms, Word Formation
2. Appropriate use of Articles and Parts of Speech
3. Error correction

Unit V English for Workplace

1. Self - introduction, Greetings
2. Introducing others
3. Listening for General and Specific Information
4. Listening to and Giving Instructions /Directions

Text books (Latest Editions)

1. Steel Hawk and other stories by Bhattacharya, Bhabani, New Delhi: Sahitya Akademi, 1967
2. How I taught my Grandmother to Read and other Stories, Murthy, Sudha, Penguin Books, India, 2004

Web Resources

1. A patch of land by Subramania Bharati translated by Usha Rajagoplan : https://books.google.co.in/books?id=iSHvOmXuvLMC&printsec=frontcover&dq=subramania+bharati+poems&hl=en&newbks=1&newbks_redir=0&source=gb_mobile_search&sa=X&redir_esc=y#v=onepage&q=subramania%20bharati%20poems&f=false
2. The Sparrow by Paul Laurence Dunbar <https://poets.org/poem/sparrow-0>
3. A Nation's Strength by Emerson <https://poets.org/poem/nations-strength>
4. Love cycle by Chinua Achebe : <https://www.best-poems.net/chinuaachebe/love-cycle.html>
5. JRD by Harish Bhat <https://www.tata.com/newsroom/heritage/coffee-tea-jrd-tata-stories>
6. Us and Them by David Sedaris From Dress Your Family in Corduroy and Denim <https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/usandthem.html>
7. Uncle Podger Hangs a Picture: <http://rosyhunt.blogspot.com/2013/01/unclepodger-hangs-picture.html>
8. The Gold Frame: <https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-klaxman.html>

Reference Books

(Latest Editions, and the style given must be strictly adhered to)

1. English in use - A textbook for College Students (English ,Paper back, - T.Vijay Kumar, KDurga Bhavani, YL Srinivas
2. Practical English Usage - 4th Edition By Michael Swan
3. The Art of Civilized Conversation: A Guide to Expressing Yourself with Style and
4. Grace -Margaret Shepherd, Penny Carter, (Illustrator), Sharon Hogan, 2005.



FINANCIAL ACCOUNTING I

Learning Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

Unit I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

Unit II

Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III

Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Units of Production Method – Cost Model vs Revaluation

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

Unit IV

Accounting from Incomplete Records – Single Entry System

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

Unit V

Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

Textbooks

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and



Sons, New Delhi.

4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

PRINCIPLES OF MANAGEMENT

Learning Objectives

- To understand the basic management concepts and functions
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

Unit I

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

Unit II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

Unit III

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization



Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

Unit IV

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit V

Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Textbooks

1. Gupta. C.B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web Resources

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>



BUSINESS COMMUNICATION

Learning Objectives

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries
- To make the students aware about various types of business correspondence.
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews

Unit I Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

Unit II Trade Enquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

Unit III Banking & Insurance Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

Unit IV Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

Unit V Interview Preparation

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

Textbooks

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.



Reference Books

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

DIGITAL BANKING

Learning Objectives:

- To acquaint students with knowledge of Digital Banking Products.
- To enable the students to understand the knowledge of Digital Payment System
- To impart the students to understand the new concepts of Mobile and Internet Banking
- To enables the students to have depth knowledge in point of sale terminals
- To understand the ATM and cash deposit system

Unit I: Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards –New Technologies - Europay, Master and Visa Card (EMV) - Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products –Digital Lending–Digital Lending Process- Non – Performing – Asset (NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) –Innovative Banking & Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology – Types - Crypto currency and Bitcoins



Unit IV:Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

1. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
2. <http://www.himpub.com/documents/Chapter1859.pdf>.



MS OFFICE

Learning Objectives:

- To enable the students to acquire knowledge increasing documents for printing, sharing, presentation and store data in a spreadsheet
- To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
- To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing worksheets and consolidation to summarize
- and report results from multiple work sheets
- To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
- To plan, design, create, manipulate and analyse and compiled attain various ways.

Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a New document – Revising and Formatting adocument – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document –Mail Merge.

Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE–BAHTTEXT Text Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft Power Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template –Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background – Choosing the Presentation Layout –Establishing the Presentation Style;



List of Practical**MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a share holders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office(2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. NewDelhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications;1st



edition (1January2019); BPB Publication

4. Jordan Goldmeter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

1. <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
2. <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
3. <https://www.educba.com/text-function-in-excel/>
4. <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

FOUNDATION COURSE (OR) BRIDGE COURSE FUNDAMENTALS OF BUSINESS STUDIES

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade- branches of Commerce.

Unit II Accounting-Introduction



Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing - Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing – Basic Principles of Audit-Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate –Filing of Returns-Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S.Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

