

# B.COM., CA

## Syllabus

Program Code: UCC

2018 - Onwards



**MANNAR THIRUMALAI NAICKER COLLEGE**

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

## **Eligibility**

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

## **Duration of the course**

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

## **Subjects of Study**

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

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

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

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

Part V :

Extension activities

## **The scheme of Examination**

The components for continuous internal assessment are:

Two tests and their average --15 marks

Seminar /Group discussion --5 marks

Assignment --5 marks

Total --25 marks

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

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

The components for continuous internal assessment are:

### Part –A

Six multiple choice questions (answer all) 6 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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## The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average --15 marks

Project Report     --10 marks\*    

Total     --25 marks    

\*\* The students as Individual or Group must visit a local area to document environmental assets – river / forest / grassland / hill / mountain – visit a local polluted site – urban / rural / industrial / agricultural – study of common plants, insects, birds – study of simple ecosystem – pond, river, hill slopes, etc.

## Question Paper Pattern

### Pattern of the Question Paper for Environmental Studies & Value Education only) (Internal)

#### Part –A

(Answer is not less than 150 words)

Four questions (‘either .... or ‘type) 4 x 05=20 Marks

#### Part –B

(Answer is not less than 400 words)

One question (‘either .... or ‘type) 1 x 10=10 Marks

Total -----  
30 Marks  
-----

### Pattern of the Question Paper for Environmental Studies & Value Education only) (External)

#### Part –A

(Answer is not less than 150 words)

Five questions (either or type) 5 x 06 =30 Marks

(One question from each Unit)

#### Part –B

(Answer is not less than 400 words)

Three questions out of Five 3 x 15 = 45 Marks  
each unit (One question from each Unit) -----

Total -----  
75 Marks  
-----

### Minimum Marks for a Pass

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

No separate pass minimum for the Internal Examinations.

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

## **PROGRAMME EDUCATIONAL OUTCOMES (PEO)**

**PEO1:** Acquire proficient skills in areas like Accounting, Banking, Taxation, Insurance and E-Commerce.

**PEO2:** Discover solutions to the real time problems in the industry with the specific knowledge developed through realistic training.

**PEO3:** Pursue exploration in their chosen field of marketing, finance, and HR.

**PEO4:** Work in groups with developed communication and knowledgeable abilities

## **PROGRAMME OUTCOMES (POs)**

After completing three years of Bachelors in Commerce with Computer Application (B.Com with CA) program, students would be able to:

**PO1:** Apply the knowledge of mathematics, financial accounting, and computer specialization to the solution of commercial law & management problems.

**PO2:** Incorporate the right performance in personality education.

**PO3:** Design solutions for financial problems and design software processes to meet the specifications with consideration for the societal and environmental considerations.

**PO4:** Create, select, and apply appropriate techniques, resources, and modern statistical tools & software.

**PO5:** Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

**PO6:** Apply proper principles and obligate to professional integrity and responsibilities and norms of the accounting practices.

## **PROGRAMME SPECIFIC OUTCOMES**

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

**PSO2:** To provide various accounting courses, which enables the students to gain theoretical and problem solving ability.

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

**PSO4:** To facilitate the students to work effectively in IT fields, Banks, Industries, etc...and to develop knowledge in the principles and rules of Taxation.

**B.Com CA**  
(For those who joined in 2018-2019 and after)

**COURSE PATTERN**

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

**I SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Subject Code</b>	<b>Name of the Subject</b>	<b>Hours/Week</b>	<b>Credit</b>	<b>Max Marks (Internal)</b>	<b>Max Marks (External)</b>	<b>Total 100</b>
I	Tamil/ Alternative Subject	18UCCG11	Aluvalaga Melanmai	5	3	25	75	100
II	English	18UBEG11	Business English – I	6	3	25	75	100
III	Core	18UCCC11	Financial Accounting – I	5	4	25	75	100
III	Core	18UCCC12	Introduction to PC Software and MS Office	5	4	25	75	100
III	Allied	18UCCAP1	Introduction to PC Software and MSOffice - Lab	5	4	40	60	100
IV	Skill Based	18UCCSP1	HTML Programming - Lab	2	2	40	60	100
IV	Mandatory	18UEVG11	Environmental Studies	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>205</b>	<b>495</b>	<b>700</b>

## II SEMESTER

Part	Course	Subject Code	Name of the Subject	Hours / Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
I	Tamil/ Alternative Subject	18UCCG21	Kappeedu - Kotpadugalum Nadaimuraigalum	5	3	25	75	100
II	English	18UBEG21	Business English – II	6	3	25	75	100
III	Core	18UCCC21	Financial Accounting – II	5	4	25	75	100
III	Core	18UCCC22	Business Application Programming Using C	5	4	25	75	100
III	Allied	18UCCAP2	Business Application Programming Using C – Lab	5	4	40	60	100
IV	Skill Based	18UCCSP2	Multimedia - Lab	2	2	40	60	100
IV	Mandatory	18UVLG21	Value Education	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>	<b>205</b>	<b>495</b>	<b>700</b>



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

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

## V - SEMESTER

Subject Code	Title of the Paper	Hours /Week	Credit	Max. Marks CA	Max. Marks SE	Total
	<b>Part III – Core</b>					
18UCCC51	Corporate Accounting	6	4	25	75	100
18UCCC52	Financial Management	6	4	25	75	100
18UCCC53	Income Tax Law and Practice-I	6	4	25	75	100
	<b>Part III – Elective I</b>					
18UCCE51	Object Oriented Programming with C++	5	5	25	75	100
18UCCE52	Programming in C #					
18UCCE53	Programming in Python					
	<b>Part III – Elective II</b>					
18UCCEP1	Object Oriented Programming with C++ - Lab	5	5	25	75	100
18UCCEP2	Programming in C # - Lab					
18UCCEP3	Programming in Python - Lab					
	<b>Part IV – Skill</b>					
18UCCSP4	PHP Programming - Lab	2	2	40	60	100
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>195</b>	<b>405</b>	<b>600</b>

## VI - SEMESTER

Subject Code	Title of the Paper	Hours /Week	Credit	Max. Marks CA	Max. Marks SE	Total
	<b>Part III – Core</b>					
18UCCC61	Advanced Corporate Accounting	6	4	25	75	100
18UCCC62	Income Tax Law and Practice-II	6	4	25	75	100
18UCCPR1	Project Work & Viva Voce	6	4	40	60	100
	<b>Part III – Elective I</b>					
18UCCE61	1. Industrial Law	5	5	25	75	100
18UCCE62	2. Goods and Services Tax					
18UCCE63	3. Investment Management					
	<b>Part III – Elective II</b>					
18UCCE64	1. Internet and Web technology	5	5	25	75	100
18UCCE65	2. Management Information Systems					
18UCCE66	3. Mobile Computing					
	<b>Part IV – Skill</b>					
18UCCSP5	Visual Programming – Lab	2	2	40	60	100
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>

# FIRST SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS (B.Com**  
**CA)**

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

**Programme :B.Com(CA)**  
**Semester : I**  
**Sub Code :18UCCG11**

**Part I :Tamil**  
**Hours : 05**  
**Credits :03**

**ஆலுவலக மேலாண்மை**

**Course Outcomes:**

**CO1:** நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்துகொள்ளுதல்.

**CO2:** அலுவலகத்தின் தகவல் தொடர்பு, பதிவேடுகளை பராமரித்தல் கோப்பிடுதல் மற்றும் சுட்டகரதி அமைப்பை அறிந்துகொள்ளுதல்.

**CO3:** நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகளை அறிந்துகொள்ளுதல்

**CO4:** அலுவலக சம்பந்தப்பட்ட திறமை வளரும்.

**கூறு – I நவீன அலுவலகத்தின் அமைப்பு முறைகள்:**

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 மதிப்பிடுதல் - 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 –III பதிவேடுகளைபராமரித்தல்:**

பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தின் எழுத்துப் பணிகள் - அலுவலக அறைகள் - படிவக்கட்டுபாடு-வடிவமைப்பு-தொடர் எழுதுபொருள்.

**கூறு –IV கோப்பிடுதல் 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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**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS (B.Com CA)**  
**(For those who joined in 2018-2019 and after)**

**Class : B.Com (CA)**  
**Semester : I**  
**Subject Code: 18UBEG11**

**Part II : English**  
**Hours : 6**  
**Credit : 3**

**ENGLISH – I: 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 helps 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> <ol style="list-style-type: none"> <li>1. Reading Comprehension.</li> <li>2. Précis Writing.</li> </ol>

		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(CA)**  
**Semester : I**  
**Subject Code :18UCCC11**

**Part III : Core**  
**Hours : 5**  
**Credit : 4**

**FINANCIAL ACCOUNTING I**

**Course Outcomes:**

To enable the learners to

- CO1:** To enable the learners to know the fundamental concepts of accounting and various methods of depreciation.
- CO2:** To Develop the skill of locating errors and rectifying them.
- CO3:** To Understand the accounting procedure in the preparation of final accounts, Bank reconciliation statement and Non-trading concerns.
- CO4:** To 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 – Difference 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.



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

**Class : B.Com (CA)**  
**Semester : I**  
**Subject Code : 18UCCC12**

**Part III : Core**  
**Hours : 5**  
**Credit : 4**

**INTRODUCTION TO PC SOFTWARE AND MS OFFICE**

**Course Outcomes:**

**CO1:** To know the significance of computers in business and education.

**CO2:** To understand the practical use of Microsoft Office Applications like Word, Excel and PowerPoint.

**CO3:** To learn the MSOffice Package to create office applications.

**CO4:** The students are able to develop the skill as a website developer.

**CO5:** To develop the employability skills by preparing resume, financial statements and making presentations.

**UNIT I**

**Introduction to Computer and Information Technology:** History of Computers – Computer System Characteristics – Types of Computers – Generation of Computers

Computer Organization and Working – Input devices – Output devices – Storage Devices

**UNIT II**

**Introduction to Microsoft Office Word** – Opening Screen of Microsoft Word – Working with Document: Introduction – Saving the File – Formatting the Text – Printing Document – Editing the Document

**UNIT III**

Spell Checking - Autocorrect – Find and Replace – Header and Footer – Footnotes and Endnotes – Using Mail Merge.

**UNIT IV**

**Microsoft Office Excel:** Understanding Spreadsheets – Creating a Worksheet – Formulas that make decisions – Functions in Excel – Creating Charts in Excel– Auditing a workbook – Creating pivot table report – Formatting numbers and labels - Protect worksheet or workbook elements.

## UNIT V

**Microsoft Office Power Point:** Creating presentation from templates – Creating a new presentation – Adding graphics to a slide – Adding slide transitions – Adding text transitions - Making slide shows – Hiding a slide

### TEXT BOOK

Learning Computer Fundamentals, MS Office and Internet & Web Technology, Third Edition, Dinesh Maidasani, Firewall Media.

### REFERENCE BOOKS

1. Computer Fundamentals – Raja Raman – Prentice Hall of India 2004.
2. PC Software for Windows 98' made simple – R.K.Taxali – Tata McGraw Hill Publishers, 2005.
3. Internet and web technologies, Rajkamal, Tata McGraw-Hill Education, 2002 - Internet



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**Class : B.Com (CA)**  
**Semester : I**  
**Subject Code: 18UCCAP1**

**Part III : Allied**  
**Hours : 5**  
**Credit : 4**

**INTRODUCTION TO PC SOFTWARE AND MS-OFFICE - Lab**

**Course Outcomes:**

**CO1:** To create and organize documents in MS Word.

**CO2:** To create spreadsheet applications for making calculations, charts and pivot tables.

**CO3:** To create presentation slides with animation, images, videos, and much more.

**CO4:** To develop the employability skills by obtaining practical knowledge in Ms-Office applications.

**Word Exercises**

1. Preparing a Business Letter.
2. Text Formatting
3. Compound Interest Table Creation
4. Using Mail Merge.
5. Inserting Pictures and Clipart In Word Document Using Template.
6. Design a Simple Webpage Using Word.

**Excel Exercises**

1. Usage of Financial Functions (Any 5).
2. Usage of Statistical Functions (Any 5).
3. Preparation of Depreciation Table.
4. Inventory Worksheet.
5. Manipulating Ranges.
6. Creating a Sales Chart.
7. Usage of Multiple Worksheets.

**PowerPoint Exercises**

1. Preparing of a Business Presentation.
2. Using Hyperlinks in a Presentation.



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**Class : B.Com (CA)**  
**Semester : I**  
**Subject Code: 18UCCSP1**

**Part IV : Skill**  
**Hours : 2**  
**Credit : 2**

**HTML PROGRAMMING – Lab**

**Course Outcomes:**

**CO1:** To learn the basic HTML tags to design a web page.

**CO2:** To write HTML documents using hyperlinks.

**CO3:** To write html programs using simple formatting, lists, tables, images, etc.

**CO4:** To develop the creating skill in the area of vertical and Horizontal Frames in HTML document.

**HTML Lab Programs:**

1. Write a simple HTML program to display “Welcome”.
2. Write a HTML program for formatting text.
3. Write a HTML program for creating Ordered List.
4. Write a HTML program for creating Unordered List.
5. Write a HTML program to insert an image in a Web Page.
6. Write a HTML program to add background image in a Web Page.
7. Write a Program to Use Image as a Link.
8. Create Your Class Time Table Using HTML.
9. Create Tables using the following attributes
  - a) Table Border
  - b) Row Span
  - c) Heading
  - d) Column Span
10. Create vertical and Horizontal Frameset in HTML Document.
11. Create an Element BgColor using CSS.
12. Write a Program to link two HTML Document using href tag.
13. Write a Program to increase and decrease the space between checklists.
14. Write a program to design Login form in HTML.



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

**Class : B.Com (CA)**  
**Semester : I**  
**Subject Code: 18UEVG11**

**Part IV : Mandatory**  
**Hours : 2**  
**Credit : 2**

**ENVIRONMENTAL STUDIES**

<b>COURSE OUTCOMES</b>	
<b>CO1:</b> To gain knowledge on the importance of environmental education and ecosystem.	
<b>CO1:</b> To acquire knowledge about environmental pollution- sources, effects and control measures of environmental pollution	
<b>CO3:</b> 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	
<b>CO4:</b> To make the student to understand the various pollution problems control mechanisms.	
<b>UNIT I</b>	<b>:</b> <b>Environment and Earth:</b> 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. <b>Natural Resources:</b> Renewable Resources and Non-Renewable Resources. Natural Resources and Associated Problems. Use and Exploitation of Forest, Water, Mineral, Food, Land and Energy Resources.
<b>UNIT II</b>	<b>:</b> <b>Ecology and Ecosystems:</b> Ecology – Meaning - Definition – Scope – Objectives – Subdivisions of Ecology. <b>Ecosystem</b> –Concept - Structure - Functions – Energy Flow – Food Chain and Food Web – Examples of Ecosystems (Forest, Grassland, Desert, Aquatic).
<b>UNIT III</b>	<b>:</b> <b>Biodiversity:</b> Definition – Biodiversity at Global, National and Local Level. Values of Biodiversity – Threats to Biodiversity – Conservation of Biodiversity. <b>Biodiversity of India:</b> Biogeographical Distribution – Hotspots of Indian Biodiversity – National Biodiversity Conservation Board and Its functions. Endangered and Endemic Species of India
<b>UNIT IV</b>	<b>:</b> <b>Pollution Issues:</b> Definition – Causes – Effects and Control Measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear Pollutions. <b>Global Issues:</b> Global Warming and Ozone Layer Depletion. Future plans of Global Environmental Protection Organisations.
<b>UNIT V</b>	<b>:</b> <b>Sustainable Development:</b> Key aspects of Sustainable Development – Strategies for Sustainable Development - Agriculture – Organic farming – Irrigation – Water Harvesting – Water Recycling – Cyber Waste and Management. <b>Disaster Management:</b> Meaning – Types of Disasters - Flood and Drought – Earth quake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes – Preventions and Consequences. Management of Disasters -

**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 Studies for 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.



# SECOND SEMESTER



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

**Class : B.Com (CA)**  
**Tamil**  
**Semester : II**  
**Subject Code : 18UCCG21**

**Part I :**  
**Hours : 5**  
**Credit : 3**

**காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்**

**Course Outcomes:**

- CO1:** காப்பீடு கோட்பாடுகளும் மற்றும் நடைமுறைகளை தெரிந்து கொள்ளுதல்  
**CO2:** ஆயுள் காப்பீடு கடல் காப்பீடு மற்றும் தீகாப்பீடுபற்றி அறிந்து கொள்ளுதல்  
**CO3:** காப்பீடுவளர்ச்சிக்கான அதிகாரச்சட்டம் மற்றும் பற்றி காப்பீடுதனியார் மயமாக்குதலின் தற்போதைய அறிந்துகொள்ளுதல்  
**CO4:** பல்வேறு காப்பீட்டு திட்டங்களின் பயன்களை அறிந்து திறமையை மேம்படுத்துதல்.

**பகுதி அ:**

காப்பீடு - பொருள் - இலக்கணம் - கோட்பாடுகள் - கூறுகள் - இடர்பாடு - இன்னல்கள் - இடையூறு - காப்பீட்டின் முக்கியத்துவம்.

**பகுதி ஆ:**

காப்பீட்டு ஒப்பந்தம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் கொள்கைகள் - காப்பீட்டின் வகைகள் - இரட்டைகாப்பீடு - மறுகாப்பீடு.

**பகுதி இ:**

ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - வகைகள் - ஆயுள் காப்பீடுசெய்வதற்கான வழிமுறைகள் - சலுகைநாட்கள் - பிரதிநியமனம் - ஒப்படைப்பு - பத்திரம் - உரிமைமீட்டும் மற்றும் இழப்பு - சரண் மதிப்பு.

இந்திய ஆயுள் காப்பீட்டுக் கழகம்: தொடக்கம் - நோக்கங்கள்.

**பகுதிஈ:**

கடல் காப்பீடு: பொருள் - காப்பீடு பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

தீகாப்பீடு: பொருள் - பத்திர வகைகள் - நிபந்தனைகள் - இழப்பீட்டுத் தொகைவழங்குதல்.

**பகுதி உ:**

காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகாரச்சட்டம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் - பணிகள்.

காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதையநிலை

பாடநூல் :

1.பீர்முகமது,S.A.சோஜீலி, இப்ராஹிம், “காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்”, பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2014.

பார்வைநூல்கள் :

1. திரு.சொ.சொ.மீனாட்சிகந்தரம்,மு.முத்துப்பாண்டி, “காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்”பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2011.
2. L.P.ராமலிங்கம் & B.மனோகரன் , ஆ.செல்வக்குமார்,“காப்பீடுகோட்பாடுகளும் நெறிமுறைகளும்”, மெரிட் இந்தியாபப்ளிகேசன்ஸ், சென்னை - 2012.



CA)

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS (B.Com**

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

**Class : B.Com (CA)**  
**Semester : II**  
**Subject Code : 18UBEG21**

**Part II : English**  
**Hours : 6**  
**Credit : 3**

**ENGLISH – II: 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	: <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.
UNIT II	: <b>INSTITUTIONAL LETTERS</b> Bank and Insurance Letters, Import and Export Business Letters, Agency Letters.
UNIT III	: <b>PUBLIC LETTERS</b> Letter to the Editor, Representations and Requests.
UNIT IV	: <b>GRAMMAR</b> 1. Tense. 2. Voice. 3. Transformation of Sentences ( Simple, Compound, Complex ). 4. Conditionals. 5. Direct and Indirect. 6. Prepositions.
UNIT V	: <b>COMPOSITION</b> 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.



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**Class : B.Com (CA)**  
**Semester : II**  
**Subject Code : 18UCCC21**

**Part III : Core**  
**Hours : 5**  
**Credit : 4**

**FINANCIAL ACCOUNTING II**

**Course Outcomes:**

To enable the learners to

**CO1:** Learn knowledge from consignment and Joint venture accounts.

**CO2:** Repare branch and departmental accounts.

**CO3:** Understand the accounting procedures of Single entry system .

**CO4:** Develop the entrepreneurial skill by acquiring knowledge about administrative as well as management 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:**

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)**  
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**Class : B.Com (CA)**  
**Semester : II**  
**Subject Code : 18UCCC22**

**Part III : Core**  
**Hours : 5**  
**Credit : 4**

**BUSINESS APPLICATION PROGRAMMING USING C**

**Course Outcomes:**

**CO1:** To understand the basic programming concepts of C language.

**CO2:** To use various programming constructs such as control structures, functions, pointers, etc.

**CO3:** To make the students to solve business oriented problems using C programming.

**CO4:** To develop the students skills as a Graphics designer.

**CO5:** To develop the employability skill by learning the theoretical concepts of C programming.

**Unit - I :**

**Overview of C:** History of C – Importance of C – Basic Structure of C – Programming Style – Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Datatypes - Declaration of Variables – Types of Operators – Arithmetic Expressions - Evaluation of Expressions – Mathematical Functions

**Unit-II :**

**Managing I/O Operations:** Reading and Writing a Character – Formatted Input and Output.

**Decision Making And Branching:** If Statement, If... Else Statement – Nesting of If...Else Statement – Else If Ladder – Switch Statement – The (? :) Operator – Go To Statement.

**Decision Making And Looping:** The While Statement – Do Statement – The For Statement – Jumps in Loops

**Unit - III:**

**Arrays:** One Dimensional Array – Declaration, Initialization – Two Dimensional Array – Multi Dimensional Array

**Strings:** Declaration, Initialization of String Variables – Reading and Writing Strings –String Handling Functions

**Unit - IV:**

**User Defined Functions:** Definition of Functions – Return values and Their Types – Function Calls - Function Declaration– Nesting of Functions – Recursion

**Structures and Unions:** Defining a Structure – Declaring Structure Variables – Copying and Comparing Structure Variables – Arrays of Structures – Arrays within Structures – Structures within Structures – Unions

**Unit - V:**

**Pointers :** Accessing the Address of a Variable – Declaring, Initialization of Pointer Variables —Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function arguments

**Text Book:**

E.Balagurusamy, **Programming in ANSI C**, Sixth Edition, Tata McGraw Hill Publishing Company, Uttar Pradesh, 2005.

**Reference Books:**

1. Byron Gottfried, **Programming with C**, Tata McGraw Hill, New Delhi, 2011.
2. Yashavant Kanethkar, **Let us C**, BPB Publications, New Delhi, Jan 2010.





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

<b>Class</b>	<b>: B.Com (CA)</b>	<b>Part III</b>	<b>:</b>
<b>Allied</b>			
<b>Semester</b>	<b>: II</b>	<b>Hours</b>	<b>: 5</b>
<b>Subject Code</b>	<b>: 18UCCAP2</b>	<b>Credit</b>	<b>: 4</b>

**BUSINESS APPLICATION PROGRAMMING USING C - Lab**

**Course Outcomes:**

- CO1:** To write C programs using control statements.
- CO2:** To implement functions using C programs.
- CO3:** To understand the concept of pointers.
- CO4:** To develop the employability skill by gaining practical knowledge of C language.

**Lab Programs:**

1. To print the square of an integer.
2. To check whether the given number is palindrome or not
3. To check whether the given string is palindrome or not
4. To find the largest/smallest of 3 numbers (using conditional operator)
5. To find whether the given character is vowel or not (use switch)
6. To print the Fibonacci series
7. To calculate the factorial of a given number using function
8. To search for a given number in an array
9. To find GCD of two numbers using function
10. To find the Sum and Reverse of a given integer
11. To create a structure with employee details and display the same
12. To find given number is Armstrong or not
13. To find sum and count of positive and negative numbers in an array
14. To swap two numbers using pointers
15. To check whether the given number is prime or not.



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**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS (B.Com CA)**  
**(For those who joined in 2018-2019 and after)**

**Class : B.Com (CA)**  
**Semester : II**  
**Subject Code : 18UCCSP2**

**Part IV : Skill**  
**Hours : 2**  
**Credit : 2**

**MULTIMEDIA – Lab**

**Course Outcomes:**

**CO1:** To learn about special graphics effects, custom animation controls in Flash

**CO2:** To practice about Flash screen, toolbars, and menus

**CO3:** To create animations in Flash.

**CO4:** To gain the skill in multimedia field.

**Flash Lab Programs:**

1. Moving a Ball using flash.
2. Bouncing a Ball using flash.
3. Moving a Car using flash.
4. Animating a Star using flash.
5. Frame by Frame Animation using flash.
6. Text masking using flash.
7. Photo masking using flash.
8. Creating Simple Buttons in Flash.
9. Creating Complex Buttons in Flash.
10. Creating Symbols in Flash.



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

**Class : B.Com (CA)**  
**Semester : II**  
**Subject Code : 18UVLG21**

**Part IV : Mandatory**  
**Hours : 2**  
**Credit : 2**

**VALUE EDUCATION**

<b>COURSE OUTCOMES</b>	
<p><b>CO1:</b> Clarifying the meaning and concept of value - value education.</p> <p><b>CO2:</b> To inspire <b>students</b> to develop their personality and social <b>values</b> based on the principles of human <b>values</b>.</p> <p><b>CO3:</b> Developing sense of Love, Peace and Brotherhood at Local, national and international levels.</p> <p><b>CO4:</b> 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><b>: Values and The Individual:</b> 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><b>: Religions and Communal Harmony:</b> 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><b>: Society and Social Issues:</b> 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	:	<b>Human Rights and Marginalised People:</b> 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	:	<b>Social Institutions in Value Formation:</b> 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.

# THIRD SEMESTER



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

<b>Programme</b> : UG	<b>Part III</b> : Core
<b>Semester</b> : III	<b>Hours</b> : 05
<b>Sub code</b> : 18UCCC31	<b>Credits</b> : 04

**SPECIAL ACCOUNTING**

**Course Outcomes:**

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

**CO1:** Educate the Learners about various Accounting Systems

**CO2:** Make the students understand about the procedure involved in the computation of Insurance claims.

**CO3:** Make familiarize with Royalty, Hire Purchase, and Self Balancing System

**CO4:** Develops Employability Skill

**Unit -I Royalty Accounts**

Meaning-Dead Rent-Short workings – Surplus-Recoupment of Short workings- Accounting Treatment in the Books of Lessor and Lessee (Excluding Sub lease).

**Unit -II Hire Purchase and Installment Purchase System**

Meaning –Features-Distinction between Hire purchase and Installment purchase system-Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System-(Theory Only)

**Unit -III Insolvency Accounts (Individual Only)**

Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.

**Unit – IV Fire Insurance Claims**

Loss of Stock policy – Loss of profit policy – Application of Average Clause

**Unit – V Contract Account**

Meaning – Accounting procedure – Methods of Recording Work Certified and Work Uncertified – Treatment of Profit or Loss on Completed contracts and Incomplete contracts.

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

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

**Text Book:**

1. Reddy. T.S and Murthy. A, **AdvancedAccountancy**, Margham Publication, Chennai, 2014.

**Reference Books:**

1. Gupta. R.L and Gupta. V.K, **Financial Accounting** Volume I, Sultan Chand and Sons, 2005, New Delhi.
2. Jain. S.P and Narang. K.L, **Financial Accounting**, Kalyani Publishers, 2014, New Delhi.
3. Shukla, M.C., and Grewal,T.S, **Advanced Accounts**, S.Chand & co.Ltd., 2006, New Delhi.



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

<b>Programme</b>	<b>: UG</b>	<b>PartIII</b>	<b>:Core</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub code</b>	<b>: 18UCCC32</b>	<b>Credits</b>	<b>: 04</b>

**COST ACCOUNTING**

**Course Outcomes:**

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

**CO 1:** Familiarize the students on the importance of Cost and Cost accounting.

**CO 2:** Gain the knowledge with the control of material and various issues of material.

**CO 3:** Develop the skills needed to apply wage payments and bonus plans

**CO 4:** Develops Employability Skill

**Unit-I Introduction**

Cost Accounting – Meaning and Definition – Objectives - Advantages and Limitations – Cost Accounting vs. Financial Accounting –Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

**Unit-II Material control**

Meaning – Objectives – Different level of Stock of Material – EOQ – Perpetual Inventory System – ABC Analysis – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods).

**Unit-III Labour**

Meaning –Methods of wage payments – Incentive Scheme – Labour Turnover – Causes and Remedies

**Unit-IV Overheads**

Meaning – Classification – Primary and Secondary Distribution of Overhead – Machine Hour Rate - Absorption of overheads.

**Unit-V Methods of Costing**

Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter-process Profit and Equivalent production).

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

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



**Text Book:**

1. Jain. S.P and Narang, **Cost Accounting**, Kalyani Publishers, 2014, New Delhi.

**Reference Books:**

1. Reddy T.S. and Hari Prasad Reddy Y., **Cost Accounting**, Margham Publications, 2013, Chennai.
2. Pillai. R.S.N and Bahavathi. V, **Cost Accounting**, S.Chand and Company Ltd, 2018, New Delhi.
3. Charles T.Horngren, **Cost Accounting – A Managerial Emphasis**, 2018, New Delhi.



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**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**  
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<b>Programme</b> : UG	<b>Part III</b> : Core
<b>Semester</b> : III	<b>Hours</b> : 05
<b>Sub code</b> : 18UCCC33	<b>Credits</b> : 04

**DATABASE MANAGEMENT SYSTEM**

**Course Outcomes:**

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

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

**Unit- I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Unit-V**

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

**Text Book:**

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

**Reference Books:**

1. Atul Kahate, **Introduction to Database System**, Pearson Education Private Ltd, 2006, New Delhi.
2. Abraham Silberschatz, Henry K.Forth, S.Sudharasan, **Database System Concepts**, Tata McGraw Hill Publications, 2006, New Delhi.
3. Instructional Software Research and Development Group, **Introduction to Database Systems**, Tata McGraw Hill Publications, 2006, New Delhi.



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**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**  
(For those who joined in 2018-2019 and after)

**Programme : UG**  
**Semester : III**  
**Sub code : 18UCCCP1**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**DATABASE MANAGEMENT SYSTEM - LAB**

**Course Outcomes:**

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

- CO1:** Learn the basic structure of PL/SQL for performing Database queries.
- CO2:** Retrieve, insert, delete and modify data in a database.
- CO3:** Understand various database concepts such as joins, unions, subqueries, cursor and trigger.
- CO4:** Apply acquired knowledge for developing holistic solutions based on database systems/database techniques

**PROGRAMS:**

1. Using DDL Commands
2. Using DML commands
3. Create a table student mark list having the following fields: name, regno, mark1, mark2, mark3, total, average, result.
  - a. Insert minimum 10 records
  - b. Query to find total, average and result
4. Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount.
  - a. Insert minimum 10 records
  - b. Query to find units consumed
  - c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit
5. Create a table simple interest and compound interest
6. Create a table personal details with the required fields
7. Create a detail employee details with the required fields
8. Queries for set operators
9. Queries using Aggregate functions
10. View creation and manipulation



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<b>Programme</b> : UG	<b>Part III</b> : Allied
<b>Semester</b> : III	<b>Hours</b> : 05
<b>Sub code</b> : 18UCCA31	<b>Credits</b> : 04

**BUSINESS STATISTICS**

**Course Outcomes:**

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

**CO 1:** Learn the Statistical methods and their applications in commerce.

**CO 2:** Understand the various statistical methods in application to business

**CO 3:** Acquire the knowledge on basic concepts of statistics.

**CO 4:** Develops Employability Skill

**Unit-I Introduction**

Statistics – Meaning and Definition – Functions, Scope and Limitations of statistics – Methods of collection of data – Primary data and Secondary data –Classification, Tabulation and Presentation of data.

**Unit-II Measures of Central Tendency**

Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Quartiles, Deciles and Percentiles - Measures of Dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

**Unit-III Skewness & Correlation**

Measures of skewness - Correlation Analysis –Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

**Unit-IV Regression**

Regression analysis – Definition - Regression Line and Regression equations.

**Unit-V Time Series**

Analysis of Time Series – Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

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

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

**Text Book:**

1. Pillai. R.S.N and Bagavathi, **Business Statistics**, S.Chand and Co, 2014, New Delhi.

**Reference Books:**

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.
2. Manoharan. M, **Statistical Methods**, Chand and Sons, 2014, New Delhi.
3. Gupta S.P, **Statistical Methods**, Sultan Chand & Sons, 2008, New Delhi.



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

**Programme : UG**

**Semester : III**

**Part IV : Skill**

**Hours : 02**

**Sub code : 18UCCS31**

**Credits : 02**

**WRITTEN COMMUNICATION SKILL**

**Course Outcomes:**

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

**CO 1:** Enable the students proficient in writing letters

**CO 2:** Train the students in preparing resumes and to provide them the required skills for effective resume writing.

**CO 3:** Know the Electronic form of communications

**CO 4:** Skill Development Course

**Unit-I Introduction**

Art of Writing Letters – Writing requisition to the Principal for : Bonafide student certificate, Conduct certificate, Obtaining the original certificate, fees structure certificate, Bus pass forms – Writing Leave Letters – Practical on writing letters.

**Unit-II Electronic Form of Communication**

E-Mail – Creation of E-Mail ID – Sending E-Mail – Fax Vs E-Mail – Practical on E-Mails

**Unit-III Resume**

Meaning – Importance – Parts of the resume – Styles of resume – Kinds of resume – Functional resume – Combination resume – Matching one's profile to the job.

**Unit-IV Resume writing**

Basics of resume writing – writing resume – summary of qualifications, work experience, activities / interactions.

**Unit – V E-resume**

Sample resume – Resume for International jobs.

**Text Book:**

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

**Reference Books:**

1. Rajendra Paul & J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand and Sons, New Delhi
2. Homaipradhan, D.S. Bhende & Vijaya Thakur, **Business Communication and Customer Relations**, Himalaya Publications House, New Delhi.
3. Jain, V.K and Om prakashBiyani, **Business communication**, S.Chand& Company Ltd., 2009, New Delhi.





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Programme : UG  
Semester : III  
Sub Code : 18UCCN31

Part IV : NME  
Hours : 02  
Credits : 02

**வணிகக் கடிதங்கள்**

**Course Outcomes:**

- CO1:** வணிகக் கடிதத்தின் அடிப்படைக்கூறுகள் பொது அமைப்பு, சிறப்புக் கூறுகள் பற்றி தெரிந்து கொள்ளுதல்.  
**CO2:** வேலை வேண்டி விண்ணப்பக் கடிதம் எழுத தெரிந்துக் கொள்ளுதல்  
**CO3:** ஏற்றுமதி, இறக்குமதி சார்ந்த கடிதம் எழுத திறமை மேம்படும்.  
**CO4:** வங்கித் தொடர்பான கடிதங்கள்.  
**CO5:** காப்பீட்டு நிறுவனங்களுக்கு கடிதம் எழுத அறிந்து கொள்ளுதல்.

**பகுதி 1 வணிகக் கடிதங்கள்**

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

**பகுதி 2 வேலை வேண்டி விண்ணப்பக் கடிதம்**

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

**பகுதி 3 ஏற்றுமதிக்கான நடைமுறைகள்**

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

**பகுதி 4 வங்கிக் கடிதங்கள்**

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

**பகுதி 5 காப்பீட்டுக் கடிதங்கள்**

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

**பாட நூல்:**

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

**பார்வை நூல்:**

1. வணிகக் கடிதங்கள் - முனைவர் K.அன்பழகன், முனைவர் S.ராமர்.
2. வணிகக் கடிதங்கள் - முனைவர் இராமலிங்கம், செளராஷ்டிரா கல்லூரி.
3. வணிகக் கடிதங்கள் - முனைவர் இராஜேந்திரன், ஆயிர வைசியர் கல்லூரி

# FOURTH SEMESTER



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

**Programme : UG**  
**Semester : IV**  
**Sub code : 18UCCC41**

**Part III : Core**  
**Hours : 05**  
**Credits : 04**

**PARTNERSHIP ACCOUNTING**

**Course Outcomes:**

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

**CO1:** Train the students in preparing various accounting systems in Partnership Firm.

**CO2:** Gain knowledge about partnership account.

**CO3:** Study various methods of distribution at the time of dissolution of partnership.

**CO4:** Develops Employability Skill

**Unit – I Introduction**

Partnership Accounts– Partnership Deed–Profit and Loss Appropriation Accounts–  
Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on  
drawings.

**Unit –II Admission of a Partner**

Calculation of Profit sharing ratio – Revaluation of assets and Liabilities –  
Accounting treatment of Goodwill – Treatment of accumulated profits and losses –  
Adjustment of Capital.

**Unit- III Retirement of a Partner**

Gaining Ratio–Revaluation of Assets and Liabilities–Treatment of Goodwill–  
Admission cum Retirement–Death of a partner–Treatment of Joint Life Policy

**Unit -IV Amalgamation of firms**

Accounting Treatment–Accounting Treatment in the books of firm.

**Unit –V Dissolution of a Firm**

Realization Account–Sale of firm to a company –Insolvency of a partners.–Piece-  
meal Distribution– Proportionate capital method and maximum Loss Method

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

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

**Text Book:**

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

**Reference Books:**

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, 2014, New Delhi.
2. Jain. S.P and Naran. K.L, **Financial Accounting**,Kalyani Publishers, 2014, New Delhi.
3. Arulanandham.M.A., & Raman.K.S., **Advanced accounting**, Himalaya Publishing House, Fourth Revised Edition, 1996, Mumbai.



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

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

**BANKING THEORY, LAW AND PRACTICE**

**Course Outcomes:**

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

**CO 1:** Familiarize students with the functions of commercial banks and RBI.

**CO 2:** Impact knowledge about the various forms of banking services.

**CO 3:** Enable the students to learn various provisions of the Banking Regulations Act 1949, RBI Act, Negotiable Instrument Act 1881.

**CO 4:** Develops Employability Skill

**Unit-I Introduction**

Definition of Banking – Commercial Banks - Functions of Commercial banks – Role of Commercial Banks for the economic development of the nation –Banker and customer – Definition – General and Special relationship.

**Unit-II Types of Deposit accounts**

Current accounts – Saving bank accounts – Fixed deposit accounts – Different types of customers – precautions to be taken before opening an account in the name of a new customers.

**Unit-III Negotiable instrument**

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

**Unit-IV Paying and Collecting Bankers**

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

**Unit-V E-Banking**

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

**Text Book:**

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

**Reference Books:**

1. Sundharam K.P.M and Varshney P.N., **Banking Theory, Law & Practice**, Sultan Chand and Sons, 2014, New Delhi.
2. Srivastava, **Banking Theory and Practice**, Himalaya Publication House, 2000, New Delhi.
3. Gurusamy. S, “**Banking Theory, Law and practice**”, Sultan Chand & Sons,2012, New Delhi.



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

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

**TALLY WITH ENTERPRISES RESOURCE CONCEPTS**

**Course outcomes:**

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

**CO1:** To understand the concepts of tally and practice company creation

**CO2:** To understand the skills of ERP concepts

**CO3:** To make employability skill in area of ERP.

**CO4:** To support business operations and decision-making using ERP packages

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**Text books:**

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

**Reference Books :**

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





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**Programme : UG**  
**Semester : IV**  
**Sub code : 18UCCCP2**

**Part III : Core**  
**Hours : 06**  
**Credits : 04**

**TALLY LAB**

**Course Outcomes:**

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

**CO1:** To Know the accounting software for all types of business

**CO2:** To create ledger accounts in tally

**CO3:** To apply the software preparing purchases voucher – stock ledger and sales Invoice.

**CO4:** To provide an all inclusive software solution that ties banking, payroll, invoicing and payments

**Practical List:**

1. Creation of a new company.
2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of different types of vouchers.
7. Creation of ledger account with and without opening balance –Trial Balance, Balance Sheet and printing.
8. Payroll Accounting
9. Inventory –Stock group creation
10. Preparation of sales invoice.



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Programme : UG

Semester : IV

Sub code : 18UCCA41

Credits : 04

Part III : Allied

Hours : 05

**BUSINESS MATHEMATICS**

**Course Outcomes:**

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

**CO 1:** Enable the students to acquire knowledge of mathematics.

**CO 2:** Familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.

**CO 3:** Expose the students to apply mathematical knowledge to solve modern business problems.

**CO 4:** Develops Employability Skill

**Unit-I Set Theory**

Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgan's law.

**Unit-II Indices & Logarithms**

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – common logarithms and natural logarithms – characteristics and mantissa – Rules to write – Practical problems.

**Unit-III Commercial Arithmetic**

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

**Unit-IV Calculus**

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

**Unit-V Matrices**

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

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

**Text Book:**

1. Manoharan. M and Elango. C, **Business Mathematics**, Paramount Publications, Palani, Tamil Nadu, 2013.

**Reference Books:**

1. Sancheti. D.C and Kapoor. V.K,**Business Mathematics**, Sultan Chand and Sons, 2002, New Delhi.
2. Vital. P.R, **Business Mathematics**, Margham Publication, T.Nagar, 2012, Chennai.
3. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, 2013, New Delhi.



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**Programme : UG**  
**Semester : IV**  
**Sub code : 18UCCS41**

**Part III : Skill**  
**Hours : 02**  
**Credits : 02**

**SOFT SKILLS DEVELOPMENT**

**Course Outcomes:**

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

**CO 1:** Get the confidence to resolve the conflicts

**CO 2:** Manage and Handling the stress

**CO 3:** Get the Positive Attitude

**CO 4:** Get a Skill Development Course

**Unit-I**

Personality – Meaning – Definition – Components of Personality – Personality – Characteristics of people – Theories of Personality.

**Unit-II**

Personality Development – Meaning – Definition – Importance – How to improve personality – Approach of Personality – Components of personality development – Life skill for personality development.

**Unit-III**

Personality Development and Positive Attitude – The power of Positive Attitude – Developing Positive Attitude – Examples of positive attitude – Positive attitude and its results.

**Unit-IV**

Personality conflict – Meaning of conflict – Causes of conflict – resolving conflicts – Suggestions to Deal with team conflict.

**Unit-V**

Healthy life style – Healthy life style tips – Stress Management – Identify the Sources of stress in your life – Dealing with Stress with Stressful situation – Healthy ways to relax and recharge.

**Text Book:**

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

**Reference Books:**

1. Alex. K, **Soft skill**, S.Chand Publishing, 2012, New Delhi.
2. Dr. Suryanarayana. N.V.S, **Personality Development**, APH Publishing Corporation, 2013, New Delhi.
3. Jain. V.K and Om prakashBiyani, Business communication, S.Chand & Company Ltd., 2009, New Delhi.



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Programme : UG	Part IV :
NME	
Semester : IV	Hours : 02
Sub Code :18UCCN41	Credits : 02

**வணிக அமைப்புமுறை**

**Course Outcomes:**

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

**பகுதி 1 வணிகத்தின் தன்மை**

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

**பகுதி 2 வணிக நிறுவனங்களின் உரிமை**

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

**பகுதி 3 கம்பெனி நிர்வாகம்**

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

**பகுதி 4 கம்பெனி கூட்டங்களும் தீர்மானங்களும்**

கம்பெனி கூட்டங்களின் வகைகள் - கம்பெனி தீர்மானங்களின் வகைகள்.

**பகுதி 5 பொதுத்துறை நிறுவனங்கள்**

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

**பாட நூல்:**

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

**பார்வை நூல்:**

2. முனைவர் பீாமுஹம்மது. எஸ் - முனைவர் ராமலிங்கம்- **செயலர் பணிமுறை** -பாஸ் பப்ளிகேஷன்ஸ்,

# FIFTH SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)**  
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<b>Class</b>	<b>: B.Com (CA)</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: V</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub Code</b>	<b>: 18UCCC51</b>	<b>Credits</b>	<b>: 04</b>

**CORPORATE ACCOUNTING**

**Course Outcomes:**

**On successful completion of this course, the learners should able to:**

**CO1:** Demonstrate a thorough knowledge of companies act 2013 and the ability to apply them to

Solve practical problems related to company form of organization

**CO2:** Interpret the company final accounts

**CO3:** Calculate the goodwill and shares of Companies to acquire a business.

**CO4:** Evaluate an idea about internal reconstruction

**CO5:** Prepare the financial statements of Joint Stock Companies

**Unit-I ISSUE OF SHARES AND DEBENTURES**

Issue of Shares and Debentures – Issue of shares at par, discount, at premium – Under and over subscription – Pro-rata allotment – Forfeiture of shares – Re-issue of forfeited shares – Bonus shares and Right shares.

**Unit-II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES**

Redemption of preference shares - Redemption of debentures – Profit prior to incorporation - Treatment of profit or loss prior to incorporation.

**Unit-III FINANCIAL STATEMENTS**

Objectives of Financial Statements –Preparation and Presentation of Financial Statements of Joint Stock Companies; Form and Contents of Profit & Loss Account and Profit & Loss Appropriation Account-Calculation of Managerial Remuneration - Form of Balance Sheet – Report to be attached-Preparation of Cash Flow Statement (AS-3).

**Unit-IV VALUATION OF GOODWILL AND SHARES**

Valuation of Goodwill – Simple profit method – Super profit method – Valuation of Shares – Net Asset method - Yield method.

**Unit-V WINDING UP OF COMPANIES**

Winding up of Companies – Liquidator Remuneration – Liquidator Final Statement of Account.

**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, **Corporate Accounting**, Margham Publications, Chennai,

**Reference Books:**

1. 2018S.P.Jain and K.L. Narang, **Advanced Accountancy -II**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Chand Publisher, Kolkatta,2013.





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<b>Semester</b>	<b>: V</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub Code</b>	<b>: 18UCCC52</b>	<b>Credits</b>	<b>: 04</b>

**FINANCIAL MANAGEMENT**

**Course Outcomes:**

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

- CO1:** Understand the cost of capital in wide aspects
- CO2:** Interpret capital budgeting proposals.
- CO3:** Analyze dividend policies and various dividend models
- CO4:** Create good capital structure
- CO5:** Judge the working capital requirement

**UNIT-I INTRODUCTION TO FINANCIAL MANAGEMENT**

Meaning, objectives and importance of finance – Sources of finance – Functions of Financial management – Role of financial manager in financial management.

**UNIT-II COST OF CAPITAL AND CAPITAL STRUCTURE**

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite Cost of capital(WACC) - Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures — Leverages – Types of Leverages.

**Unit –III CAPITAL BUDGETING**

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods.

**UNIT-IV WORKING CAPITAL**

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

**UNIT-V DIVIDEND POLICIES**

Dividend policies – Factors affecting dividend payment – Company law provisions on Dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis) .

**60% of marks must be allotted to problem solving questions.**

**40% of marks must be allotted to Theory questions.**

**Text Book:**

1. S.N.Maheswari, **Financial Management**, Sultan Chand and Sons, New Delhi 2013.

**Reference Books:**

1. Reddy T.S. and Hari Prasad Reddy, **Cost Accounting** , Margham Publications, Chennai,2013.
2. Dr.A.Murthy, **Financial Management**, Margham Publication, Chennai, 2018.



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<b>Semester</b>	<b>: V</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub Code</b>	<b>: 18UCCC53</b>	<b>Credits</b>	<b>: 04</b>

**INCOME TAX LAW AND PRACTICE-I**

**Course Outcomes:**

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

**CO1:** Remember with basic principles underlying the provisions of Income Tax

**CO2:** Apply the provisions of income tax Act 1961

**CO3:** Analyze different heads of income

**CO4:** Assess the income for business or profession

**CO5:** Plan for income tax to the salaried class and business

**UNIT -I INTRODUCTION TO INCOME TAX**

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assesses – Deemed Income – Residential status – Incidence of tax –Exempted Income u/s 10.

**UNIT -II HEADS OF INCOME – INCOME FROM SALARY**

Income from salary – Allowances – Perquisites – Gratuity – Pension – Leave encashment – Deduction of salary income.

**UNIT- III INCOME FROM HOUSE PROPERTY**

Income from House Property – Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24.

**UNIT -IV INCOME FROM BUSINESS OR PROFESSION**

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

**UNIT-V INCOME FROM CAPITAL GAINS**

Income from Capital gains – Exempted under section 54, 54B, 54EC and 54F - Income from other sources – Gift – Causal Income – Owning & Maintaining of horse

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

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

**Text Book:**

1. Gaur, V.P. and Narang, D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2018.

**Reference Books:**

1. Vinod, K.Singhania, **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd. New Delhi, 2018.
2. Hariharan.N, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2018.



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**Class : B.Com (CA)**

**Semester : V**

**Sub Code : 18UCCE51**

**Part III : Elective**

**Hours : 05**

**Credits : 05**

**OBJECT ORIENTED PROGRAMMING WITH C++**

**Course Outcomes**

**CO1:** Explain the benefits of object oriented design and understand when it is an appropriate methodology to use.

**CO2:** Apply the dynamic memory management techniques using pointers, constructors, destructors, etc .

**CO3:** Examine the differences between C and C++ in the areas of strings, pass by reference / passing pointers

**CO4:** Evaluate real world applications using C++ concepts.

**CO5:** Design object oriented solution for small systems involving multiple objects.

**Unit - I**

**Principles of OOP:** Basic concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP - Beginning with C++ - Applications of C++ - A simple C++ Program - Structure of C++ Program

**Unit- II**

**Tokens, Expressions and Control Structures:** Tokens – Keywords – Identifiers and constants - Basic data types – User defined data types - Derived data types – Declaration of variables - Operators in C++ - Manipulators – Expressions and their types – Control structures

**Unit- III**

**Functions in C++:** Introduction – Main function – Function prototyping – Call by reference – Return by reference – Inline functions – Recursion – Function overloading – Math Library functions

**Classes and Objects:** Introduction - Specifying a class – Defining member function - Nesting of member functions – Arrays within a class - Arrays of objects – Friendly functions.

#### Unit- IV

**Constructors and Destructors:** Constructors - Parameterized Constructor - Copy constructor – Destructors

**Operator Overloading and Type Conversion:** Defining operator overloading - Overloading unary operators – Overloading binary operators – Rules for operator overloading – Type conversion

#### Unit – V

**Inheritance:** Introduction - Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance.

**Pointers, Virtual Functions and Polymorphism:** Introduction - Pointers To Objects - Pointers to derived classes - Virtual Functions - Pure Virtual Functions.

#### Text Book:

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw Hill Publishing Company, New Delhi, Sixth Edition, 2014.

#### Reference Books:

1. Herbert Schildt, C++ : The Complete reference, Tata McGraw Hill, New Delhi, 2006.
2. ALStevensen, C++ Programming ,Wiley India Private Ltd, New Delhi, 7th Edition, 2003.
3. Andrew Koenig and Barbera E.MooAccelerated C++ Practical Programming by Example, Addison – Wesley, 2000, Second Printing

#### Web References:

1. <https://www.w3schools.in/cplusplus-tutorial/intro>
2. <https://www.studytonight.com/cpp/introduction-to-cpp.php>
3. <http://www.doc.ic.ac.uk/~wjk/C++Intro/>



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<b>Class : B.Com (CA)</b>	<b>Part III :</b>
<b>Elective</b>	
<b>Semester : V</b>	<b>Hours : 05</b>
<b>Sub Code : 18UCCE52</b>	<b>Credits : 05</b>

**PROGRAMMING IN C#**

**Course Outcomes:**

- CO1:** Explain the uses of programming language C# for various programming technologies.
- CO2:** Develop correct well documented program using C# Programming languages.
- CO3:** Analyze user requirements for software functionality require to decide whether the programming language C# can meet user requirements.
- CO4:** Choose the programming language to solving problems starting from the acquire knowledge of C#.
- CO5:** Propose the use of certain technologies by implementing them in the C# programming language to solve the given problem.

**Unit-I:**

**Introducing C#:** C# Basics – Evolution of C# - Characteristics of C# - Applications of C# .

**Overview of C#:** Introduction - Simple C# Program - Namespaces-Adding Comments-Command Line Arguments-Main with a Class - Using Mathematical Functions-Compile Time Errors-Program Structure-

**Literals, Variables and Data Types:** Introduction-Literals-Variables-Data Types-Value Types-Reference Types-Declaration of Variables-Initialization of Variables-Default Values-Constant Variables-Scope of Variables-Boxing and Un boxing.

**Unit-II:**

**Operators and Expressions:** Introduction-Arithmetic Operators-Relational Operators-Logical Operators-Assignment Operators-Increment and Decrement Operators-Conditional Operators-Bitwise Operators-Special Operators-Arithmetic Expressions-Evaluation of Expressions-Precedence of Arithmetic Operators-Type Conversions-Operator Precedence and Associativity.

**Decision Making and Branching:** Introduction-Decision Making with If Statement-Simple If Statement-The If...Else Statement-Nesting of If...Else Statement-Else. If Ladder-Switch Statement - ? : Operator.

**Decision Making and Looping:** Introduction-While Statement-Do statement-For Statement-For Each Statement-Jumps in Loops.

**Unit-III:**

**Methods in C#:** Introduction-Declaring Methods-Main Method-Invoking Method-Nesting of Methods-Method Parameters-Pass by Value-Pass by Reference-Output Parameter-Variable Arguments Lists-Method Overloading.

**Handling Arrays:** Introduction-One Dimensional Arrays-Creating an Array-Two-dimensional Arrays-Variable Size Arrays-System. Array Class-Array List Class.

**Manipulating Strings:** Introduction-Creating Strings-Inserting Strings-Comparing Strings-Finding Substrings-Mutable Strings-Arrays of Strings-Regular Expressions.

**Unit-IV:**

**Classes and Objects:** Introduction-Defining A Class-Adding A Variables-Adding Methods-Creating Objects-Constructors.

**Inheritance and Polymorphism:** Multilevel Inheritance-Hierarchical Inheritance-Overriding Methods-Abstract Classes-Polymorphism.

**Unit-V:**

**Managing Console, I/O Operations:** Introduction-Console Class-Console Input-Console Output-Formatted Output-Numeric Formatting-Standard Numeric Format-Custom Numeric Format.

**Managing Errors and Exceptions:** Types of Errors-Exceptions-Syntax of Exception-Handling Code-Multiple Catch Statements.

**Multithreading in C#:** Introduction-Creating and Starting A Thread.

**Text Book**

1. Programming in C#, Fourth Edition E Balagurusamy, McGraw Hill Education (India)Private Limited, NEW DELHI,2016.

**Reference Book**

1. Rober Powell, Richard Weeks, C# and .NET Framework, Tech Media Publication, New Delhi,2008.
2. E.Balagurusamy, Programming in C# and .NET, Tata McGraw Hill, New Delhi, 2010
3. Ed Freitas , Twilio with C# Succinctly, Sync fusion Inc., April 2017.

**WEBSITE LINK**

1. <https://www.tutorialspoint.com/csharp/>
2. <https://www.javatpoint.com/c-sharp-tutorial>
3. <https://www.w3schools.in/csharp-tutorial>





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**Class : B.Com (CA)**

**Part III : Elective**

**Semester : V**

**Hours : 05**

**Sub code : 18UCCE53**

**Credits : 05**

**PROGRAMMING IN PYTHON**

**Course Outcomes:**

**CO1 :** Understand the core Syntax and Semantics of Python Programming language and write

simple logical problems

**CO2:** Learn and Apply the concept of function, Conditionals and Recursion in Python Programming

**CO3:** Analyze the various string operations and While operations.

**CO4:** Make use of Lists, Dictionaries, Tuples to build real time applications

**CO5:** Integrate and Solve complex problems using Object Oriented Programming concepts in Python

**Unit I:**

**The way of the Program:** Program Basics – Running Python – The first program – Arithmetic operators – values and types – Formal and Natural languages.

**Variables, Expressions and Statements:** Assignment statements – Variable names – Expressions and Statements – Script mode – Order of operations – String operations – Comments.

**Unit II:**

**Functions :** Function calls – Math functions – Composition – Adding new functions – Definitions and uses – Flow of Execution – Parameters and arguments – Local Variables and parameters – Stack diagrams – Fruitful functions and Void functions – Why functions .

**Conditionals and Recursion:** Floor division and modulus – Boolean expressions – Logical operators – Conditional execution – Alternative execution – Chained conditionals – Nested conditionals – Recursion.

**Unit III:**

**Iteration:** Reassignment – Updating variables – The while statement – Break – Square Roots.

**Strings:** String - Len – Traversal with a for loop – String Slices - Immutable Strings – Searching – Looping and counting – String methods – the in operator – String Comparison.

**Unit IV:**

**Lists:** List – Mutable list – Traversing a list – List operations – List Slices – List methods.

**Dictionaries:** Dictionary – Dictionary as a collection of counters – Looping and Dictionaries – reverse lookup – Dictionaries and Lists.

**Tuples:** Tuple – Tuple assignment – Tuples as return values – Variable length argument tuples – List and Tuples.

**Unit V:**

**Classes and objects:** Programmer defined types – Attributes – Instances as return values – Mutable objects – Copying.

**Classes and functions:** Time – Pure functions – Modifiers – Prototyping versus Planning.

**Text Book:**

1. Think Python, Allen B.Downey, Shroff Publishers & Distributors Pvt. Ltd.,Fifth Indian Reprint, August 2018.

**Reference Book:**

1. Python for Data Analysis, Wes McKinney, Shroff Publishers & Distributors Pvt. Ltd., Fourth Indian Reprint, October 2018.
2. Mark Lutz. Beijing, Learning Python, Cambridge, O'Reilly Media, Inc, Fourth Edition.
3. David Beazley, Brian K.Jones, Python Cookbook: Recipes for Mastering Python 3, O'Reilly' Media Inc, Third Edition.

**Web References:**

1. [https://www.w3schools.com/python/python\\_intro.asp](https://www.w3schools.com/python/python_intro.asp)
2. <https://www.geeksforgeeks.org/python-language-introduction/>
3. <https://www.udemy.com/pythonforbeginnersintro/>



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**Semester : V**  
**Sub code : 18UCCEP1**

**Part III : Elective**  
**Hours : 05**  
**Credits : 05**

**OBJECT ORIENTED PROGRAMMING WITH C++ - LAB**

**Course Outcomes**

**CO1:** Learn the basic concepts of object oriented programming.

**CO2:** Apply the concept of pointers, constructors, destructors, etc.

**CO3:** Examine the advanced features in C++ to solve real world problems.

**CO4:** Know the importance of inheritance and function overloading.

**CO5:** Design object oriented solution for small systems involving multiple objects.

1. Simple interest and compound interest.
2. Program for factorial using for loop.
3. Program for finding grade using switch case.
4. Program for finding leap year.
5. Program for prime number checking using while loop.
6. Program for string manipulation.
7. Program for Electricity Bill using nested if.
8. Program using inline function.
9. Program using friend function.
10. Program for Employee details using class.
11. Program for students mark list using structure.
12. Program using inheritance.
13. Program for finding area of circle, square and rectangle using function overloading.



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**Semester : V**  
**Sub code : 18UCCEP2**

**Part III : Elective**  
**Hours : 05**  
**Credits : 05**

**Programming in C# - Lab**

**Course Outcomes:**

- CO1:** Summarize the fundamental principles of object oriented programming.
- CO2:** Use exception handling in C# programs.
- CO3:** Analyze real world problems using user defined functions.
- CO4:** Evaluate various forms of inheritance that provides code reusability.
- CO5:** Prepare a design for real world problems.

1. Write a c# program to print Fibonacci series without using recursion and using recursion.
2. Write a c# program to check prime number.
3. Write a c# program to check palindrome number.
4. Write a c# program to print factorial of a number.
5. Write a c# program to check Armstrong number.
6. Write a c# program to print sum of digits
7. Write a c# program to reverse given number.
8. Write a c# program to swap two numbers without using third variable.
9. Write a c# program to convert decimal number to binary.
10. Write a c# program to print number triangle.
11. Write a c# program to check odd or even.
12. Write a c# program to find the biggest among three numbers.
13. Write a c# program to find the area of rectangle using constructor.
14. Create Multilevel inheritance using C#.
15. Create an Exception Handling using C#.



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**Semester : V**  
**Sub code : 18UCCEP3**

**Part III : Elective**  
**Hours : 05**  
**Credits : 05**

**Programming in Python - Lab**

**Course Outcomes:**

- CO1:** Understand conditionals, loops and functions in Python.
- CO2:** Make use of lists, dictionary and tuples in Python.
- CO3:** Compare various sorting techniques and Use it in various applications.
- CO4:** Know the importance of using command line arguments.
- CO5:** Create, analyze and debug Python programs for various applications.

**LIST OF PROGRAMS:**

1. Compute the GCD of two numbers.
2. Find the square root of a number (Newton's method)
3. Exponentiation (power of a number)
4. Compute distance between two points taking input from the user (Pythagorean Theorem)
5. Find the maximum of a list of numbers
6. Print the decimal equivalents of  $1/2$ ,  $1/3$ ,  $1/4$ , . . . ,  $1/10$
7. Write a program using a while loop that asks the user for a number, and prints a count down from that number to zero.
8. Linear search and Binary search
9. Selection sort, Insertion sort
10. Merge sort
11. First n prime numbers
12. Multiply matrices
13. Programs that take command line arguments (word count)
14. Write a program to count the numbers of characters in the string and store them in a dictionary data structure
15. Write a program combine lists that combines these lists into a dictionary



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**Class : B.Com (CA)**  
**Semester : V**  
**Sub code : 18UCCSP4**

**Part IV : Skill Based**  
**Hours : 02**  
**Credits : 02**

**PHP Programming - Lab**

**Course Outcomes:**

- CO1:** Understand the basic concepts of PHP programming.
- CO2:** Apply and analyse PHP programs to design real life problems.
- CO3:** Examine the use of PHP programming that uses SQL tables.
- CO4:** Assess regular expressions and hashing functions in PHP language.
- CO5:** Design PHP programs using parsing functions.

**LIST OF PROGRAMS:**

1. Write a PHP program to reverse given number.
2. Write a PHP program to print table of a number.
3. Write a PHP program to print Fibonacci series without using recursion and using recursion.
4. Write a PHP program to swap two numbers with and without using third variable.
5. Write a PHP program to print alphabet triangle.
6. Develop a PHP program using controls and functions
7. Develop a PHP program and check message passing mechanism between pages.
8. Develop a PHP program using String function and Arrays.
9. Develop a PHP program to display student information using MYSQL table.
10. Develop a PHP program to design a college application form using MYSQL table.
11. Develop a PHP program using parsing functions (use Tokenizing)
12. Develop a PHP program and check Regular Expression, HTML functions, Hashing functions.
13. Develop a PHP program and check File System functions, Network functions, and Date and time functions.
14. Develop a PHP program using session
15. Develop a PHP program using cookie and session.

# SIXTH SEMESTER



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<b>Class</b>	<b>: B.Com (CA)</b>	<b>Part III</b>	<b>: Core</b>
<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub Code</b>	<b>: 18UCCC61</b>	<b>Credits</b>	<b>: 04</b>

**ADVANCED CORPORATE ACCOUNTING**

**Course Outcomes:**

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

**CO1 :** Remember the concepts of special type of account such as banking, insurance and holding companies.

**CO2 :** Understand about amalgamation, absorption and external reconstruction

**CO3 :** Apply the provisions in preparation of special type of accounts.

**CO4 :** Analyze the provisions related to Amalgamation, Absorption and External Reconstruction of Companies

**CO5 :** Evaluate the capital profit and revenue profit and develop the knowledge of holding companies accounts

**Unit- I AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES**

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the Vendor Company – journal entries in the books of the purchasing company

**Unit- II ACCOUNTS OF BANKING COMPANIES**

Final Accounts of Banking Company – Preparation of Schedules (Forms B and A in Third Schedule) as per the revised guidelines - Preparation of Profit and Loss Account – Balance Sheet

**Unit - III ACCOUNTS OF INSURANCE COMPANIES**

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet

**Unit- IV HOLDING COMPANY ACCOUNTS**

Holding Company- Subsidiary Company – capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet – consolidated

**Unit- VDOUBLE ACCOUNT SYSTEM**

Double Account System including Accounts of Electricity Companies: Meaning – Special features – Difference between single account system and Double account



system – Preparation of Revenue account, Net Revenue account, Capital account and General Balance Sheet.

**Text Book:**

1. T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai 2018.

**Reference Books:**

1. S.P.Jain and K.L.Narang, **Advanced Accountancy-II**, Kalyani Publishers, New Delhi 2014.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Publisher, Kolkatta 2013.



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<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 06</b>
<b>Sub Code</b>	<b>: 18UCCC62</b>	<b>Credits</b>	<b>: 04</b>

**INCOME TAX LAW AND PRACTICE-II**

**Course Outcomes:**

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

**CO1:** Remember the basic provisions underlying the Income Tax Act

**CO2:** Understand the provisions of income tax act for assessment of individuals and business

**CO3:** Apply the provisions of clubbing of income, Set-off and carry forward of losses

**CO4:** Analyze the assessment procedure and representation before appropriate authorities under the law

**CO5:** Evaluate various types of assessment and can decide correct assessment type for individuals and business

**Unit-I**

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.

**Unit-II**

Assessment of individual and Hindu undivided family.

**Unit-III**

Assessment of Partnership firms and joint stock companies.

**Unit-IV**

Return of income – Submission of return of income – Return of loss – Belated Return – Procedure for assessment – Self Assessment – Reassessment – Best judgment assessment – Ex-party assessment – Rectification of mistakes – Reopening of assessment.

**Unit-V**

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

E- Filing of Income-tax procedures

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

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

**Text Book:**

1. Gaur V.P., and Narang D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2001.

**Reference Books:**

1. Dr. Vinod K. Singhania, **Direct Taxes – Law and Practice**, Taxman Publication, New Delhi, 2000.
2. B.B.Lal, **Direct Taxes**, Konark publisher ltd, New Delhi, 2018.



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<b>Class</b> : B.Com (CA)	<b>Part III</b> : Core
<b>Semester</b> : VI	<b>Hours</b> : 06
<b>Sub Code</b> : 18UCCPR1	<b>Credits</b> : 04

**PROJECT WORK & VIVA VOCE**

**COURSE OUTCOMES**

After completing this course the students will be able

CO1: Identify key reference documents to help guide the structure and style of the report

CO2: Describe the connection between proposals and reports

CO3: Possess practical exposure of collections of data and analysis for its results

CO4: Apply key elements of structure and style in drafting longer documents

CO5: Compare strategies for conveying information with text and visually

The final year students must undergo 4 weeks Data Collection work for their Project Report in their fifth semester vacation i.e. before starting their sixth semester after completing their fifth semester examinations. The report preparation, presentation and viva-voce will be conducted during the sixth semester and the marks will be entered in their sixth semester. The following guidelines to be strictly followed:

1. The Project Report should be only on the basis of Field Survey only.
2. The data collection period should be during weekend and Holidays.
3. There will be one Faculty Guide to prepare the Project Report.
4. The students should submit the Project Report (Minimum 50 Pages).
5. The Marks for Project Report will be awarded only on the basis of the Project Report.

**Course Description**

The Project is conducted by the following Course Pattern.

**Internal**

Presentation	}	40
Submission		

**External**

Project Report	}	60
Viva Voce		

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<b>Total</b>	<b>- 100</b>
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6. The Project Report should contain

- (a) Introduction about the Study
- (b) Objectives of the Study
- (c) Scope of the Study
- (d) Limitations of the Study
- (e) Analysis and Interpretation
- (f) Findings, Suggestions and Recommendations
- (h) Conclusion
- (I) Bibliography

7. The evaluation of the Project Report will be internal only.



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**Semester : VI**  
**Sub Code : 18UCCE61**

**Part III : Elective**  
**Hours : 05**  
**Credits : 05**

**INDUSTRIAL LAW**

**Course Outcomes:**

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

**CO1:** Remember the concepts of employee related Law

**CO2** Understand development and the judicial setup of Labour Laws.

**CO3** Apply aspects of employment law to real workplace situations.

**CO4** Analyze the dynamic legal context in which employment relationships are enacted

**CO5** Evaluate emerging trends in employment law

**Unit-I**

Factories Act 1948 – Definition of factory, manufacturing process, worker, adult, young persons, child and occupier. Health, safety and welfare of workers. Working hours of adults. Employment of young person and children. Annual leave with wages. Employment of women in factory

**Unit-II**

Industrial Disputes Act 1947 – Definition authorities under the act, Powers, Reference of disputes to authorities, Strikes, Lock outs, lay off, Retrenchment, closure, Unfair labour practices, Trade Union Act, 1926 – Definition, Registration of Trade unions, Cancellation, Appeal, Rights and privileges of registered trade unions, Amalgamation and Dissolution.

**Unit-III**

Minimum wages Act, 1948 – Procedure for fixation and revision of minimum wages, procedure for hearing and deciding claims, advisory boards.

**Unit-IV**

Workmen's compensation act 1923 – Definition of dependant, workman, partial disablement and total disablement, employer's liability for compensation, scope of arising out of and in the course of employment, when employer is not liable, amount of compensation, distribution of compensation, commissioner. Employees state Insurance Act, 1948 – Objectives and Scope, Definitions, Standing Committee and Medical benefit council, contribution, kinds of benefits and eligibility, conditions, adjudication of disputes and claims.

**Unit-V**

Payment of Gratuities Act 1972 – Payment of gratuity, Forfeiture of gratuity, Nomination, Determination and recovery of gratuity. Employees provident fund scheme 1952 – Employees pension scheme, Administration of the scheme. Payment of Bonus Act 1965 – Eligibility and Disqualification for bonus, Determination and recovery of bonus.

**Text Book:**

1. N.D.Kapoor, **Elements of Mercantile Law**, Sultan Chand and Sons, New Delhi, 2014.

**Reference Books:**

1. K.R.Bulchandani, **Business Law**, Himalaya Publishing House, Mumbai, 2014.
2. K.C.Mandot, **Industrial and Labour Laws**, Premier Book Co, New Delhi, 2005.



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<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub Code</b>	<b>: 18UCCE62</b>	<b>Credits</b>	<b>: 05</b>

**GOODS AND SERVICES TAX**

**Course Outcomes:**

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

**CO1:** Understand the claim Input Tax Credit under GST

**CO2:** Compute the assessable value of transactions related to goods and services for levy and determination of duty liability

**CO3:** Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation

**CO4:** Fill and file the various returns for dealers under GST

**CO5:** Make the payment of GST, claim refund of GST and maintain accounts under GST.

**UNIT I: BASICS OF GST**

Introduction of Goods & Services Tax (GST)-Indirect taxes subsumed by GST- Meaning of GST - Advantages of GST - One Nation One Tax-Dual GST Model - Goods and Services Tax Network [GSTN] - GST Council - Important Definitions under CGST Law

**UNIT II: LEVY AND COLLECTION OF TAX**

Supply- Scope of supply- Composite and Mixed Supplies -Levy and Collection - Composition Levy- Exemptions - Person Liable to pay GST- Time of supply –Place of supply- -value of supply

**UNIT III: REGISTRATION UNDER GST**

Introduction - Persons not liable for Registration - Compulsory Registration in Certain Cases - Procedure for Registration - Concept of Distinct Person under GST - Deemed Registration - Cancellation of registration - Revocation of Registration

**UNIT IV INPUT TAX CREDIT**

Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax - credit in different situations - Computation - Input service distribution - Recovery of Credit - Utilization of Input tax credit - Cases in which input tax credit is not available

**UNIT V: FILING OF RETURNS:**

Meaning – Procedure for filing of returns – Assessment - Payment of Tax – Refunds – Eligibility and conditions for getting refund.



**Text book:**

1. All About GST- V S Datey- Taxmann Publications

**Reference books:**

1. Indirect taxation study notes Published by The Institute of Cost Accountants of India  
**Revised Edition: February, 2019**

2. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications



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<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 05</b>
<b>Sub Code</b>	<b>: 18UCCE63</b>	<b>Credits</b>	<b>: 05</b>

**INVESTMENT MANAGEMENT**

**Course Outcome:**

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

CO 1: Provide an idea about investments and its various alternatives

CO 2: Enable the students to understand Shares and Debentures

CO 3: Create an awareness regarding investment Risk and return

CO 4: Make them understand about securities analysis and management

CO5: Provide knowledge about portfolio investment and various theories in portfolio Management

**UNIT I INTRODUCTION**

Concepts & investments- importance- alternative forms of investment- LIC schemes bank

deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

**UNIT II INVESTMENT IN SHARE AND DEBENTURES**

Investment in shares and debentures- comparison with other forms of investment primary

market: role of NIM mechanics & floating new issues- secondary markets: functions mechanics

of security market- OTCEI- NSE- features and options.

**UNIT III RISK & RETURNS**

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds valuation

of preference & equity shares.

**UNIT IV SECURITIES ANALYSIS**

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

**UNIT V MARKET THEORY**

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis-Markovitz theory- optimum portfolio.

**Text books**

1. Dr. Radha , “Investment Management” Prasanna Publication, 2015.
2. Dr.O.PAgarwal. “Security Analysis And Investment Management”, Himalaya Publication, 2007.

**Reference Book**

1. Dr. V.A Avadhani, “Investment Management”- Himalaya Publication, 2004.
2. Dr. Prithisingh, “Investment Management” Himalaya Publication, 2015.



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<b>Class</b>	<b>: B.Com (CA)</b>	<b>Part IV</b>	<b>:</b>
<b>Elective</b>			
<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 05</b>
<b>Subject Code</b>	<b>: 18UCCE64</b>	<b>Credits</b>	<b>: 05</b>

**INTERNET AND WEB TECHNOLOGIES**

**Course Outcomes**

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

**CO1:** Describe the basic concepts of internet, internet standards and protocols.

**CO2:** Develop a webpage using various html tags.

**CO3:** Understand the importance of CSS to design the web pages.

**CO4:** Discover the basic and advanced concepts of VBScript.

**CO5:** Design a dynamic webpage using DHTML.

**Unit – I**

**Introduction:** Internet – History of Internet – Internet services and Accessibility – Uses of Internet – Protocols – Web concepts – Internet Standards

**Internet Protocols:** Introduction – Internet Protocols – Host Names – Internet Applications and Application Protocols

**Unit – II**

**HTML:** Introduction - SGML – Outline of a HTML document – Head Section - Body Section - HTML Forms

**Unit – III**

**VBScript:** Introduction – Embedding VBscript code in an HTML document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects and VBScript - Cookies

**Unit - IV**

**Cascading Style Sheets (CSS):** Coding CSS – Properties of Tags – Property values – Other style properties – Inline style sheets – Embedded Style Sheets – External Style Sheets – Grouping – Inheritance – Class as Selector – ID as Selector – Contextual Selectors – Pseudo Classes and Pseudo-elements – Positioning – Backgrounds – Element Dimensions

**Unit – V**

**DHTML:** DHTML Document Object Model and Collections – Event Handling – Filters and Transitions – Data Binding

**Text Books:**

1. N.P.Gopalan, J.Akilandeswari, Web Technology, PHI Learning Private Limited, New Delhi, Second Edition, July 2014.

**Reference Books:**

1. L.MathuKrithigaVenkatesh, WebTechnology, Margham Publications, Chennai, 2004.
2. Chris Bates, Web Programming, Wiley India Pvt Ltd, New Delhi, Third Edition, 2002.
3. Raj Kamal, Internet and Web Technologies, Mc Graw Hill Publication, 2017

**Web References**

1. <https://www.javajee.com/introduction-to-important-concepts-in-internet-and-web-technologies>
2. <https://www.dcs.bbk.ac.uk/study/modules/internet-and-web-technologies/>
3. [https://en.wikibooks.org/wiki/Introduction\\_to\\_Information\\_Technology/Web\\_Technologies](https://en.wikibooks.org/wiki/Introduction_to_Information_Technology/Web_Technologies)



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**Class : B.Com (CA)**

**Semester : VI**

**Sub code : 18UCCE65**

**Part IV : Elective**

**Hours : 05**

**Credits : 05**

**MANAGEMENT INFORMATION SYSTEMS**

**Course Outcomes**

**CO1:** Describe the nature and scope of MIS and its role in global business.

**CO2:** Determine the concept of strategic information systems and its role in competitive advantage.

**CO3:** Illustrate the basics of doing business over the internet.

**CO4:** Evaluate the business intelligence of enterprise systems.

**CO5:** Compile various kinds of security measures to protect Information System resources.

**Unit I: Management Information Systems: An Overview**

Introduction – Need for Management Information Systems - Management Information Systems: A Concept – MIS: A Definition - Management Information System and Information Technology – Nature and Scope of MIS – MIS Characteristics – Structure of MIS – Types of MIS – Role of MIS in Global Business – Challenges of Management Information Systems

**Unit II: Information Systems and Competitive Advantage**

Introduction – Changing Role of Information Systems – Competitive Advantage – Strategies for Dealing with Competitive Forces – Porter’s Value Chain Model – Strategic Information Systems

**Unit III: E-Commerce, E-Business and E-Governance**

Introduction – E-Commerce – E-Commerce Sales Life Cycle – E-Commerce Infrastructure – E-Commerce Applications – E-Commerce Payment Systems – Management Challenges and Opportunities - E-Business – E-Governance

**Unit IV: Enterprise Systems**

Introduction – Enterprise Systems – Enterprise Resource Planning System – Customer Relationship Management System – Supply Chain Management Sys

**Unit V: Security, Ethical and Social Issues**

Introduction – Information System Security Threats – Protecting Information System  
– Ethical Issues – Social Issues.

**Text Book:**

1. D.P.Goyal, Management Information Systems Managerial Perspectives, Vikas Publishing House Private Limited, 4th Edition, 2014.

**Reference Books:**

1. Waman S.Jawadekar, *Management Information Systems*, Tata McGraw Hill, New Delhi. 4<sup>th</sup> Edition.
2. Davis, G. B., & Olson, M. H. ,*Management Information Systems*, Tata McGraw Hill, New Delhi, 2<sup>nd</sup> Edition
3. Rajaraman.V, *Analysis and Design of Information Systems*, Prentice Hall, New Delhi, Third Edition.

**Reference websites:**

1. [https://www.tutorialspoint.com/management\\_information\\_system/](https://www.tutorialspoint.com/management_information_system/)  
<https://www.docsity.com › ... › Study notes Management Information Systems>  
<https://bizfluent.com › Management>



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**Sub code : 18UCCE66**

**Part IV : Elective**  
**Hours : 05**  
**Credits : 05**

**MOBILE COMPUTING**

**Course Outcomes**

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

CO1: Learn and understand the basic concepts of Mobile Computing.

CO2: Identify stakeholder needs

CO3: Test and compare various mobility management, connection management at the air interface.

CO4: Select the efficient mobile computing algorithms.

CO5: Design mobile applications for real world problems.

**Unit I: Introduction to Mobile Computing**

Mobility of Bits and Bytes – Wireless, The Beginning – Mobile Computing – Dialogue Control – Networks – Middlewares and Gateways – Application and Services – Security in Mobile Computing

**Unit II: Mobile Computing Architecture**

History of Computers – History of Internet – Architecture for Mobile Computing – Three Tier Architecture – Mobile Computing through Internet – Making Existing Applications Mobile Enabled

**Unit III: Emerging Technologies**

Introduction – Bluetooth – Radio Frequency Identification – Wireless Broadband – Mobile IP – Internet Protocol Version 6 – Java Card

**Unit IV: Short Message Service (SMS)**

Mobile Computing Over SMS - Short Message Service (SMS) – Value Added Service through SMS – Accessing the SMS Bearer

**Unit V: Wireless Application Protocol (WAP)**

Introduction - Wireless Application Protocol (WAP) – Multimedia Message Service (MMS) – GPRS Applications.



**Text Book:**

1. Asoke K.Talukder, Hasan Ahmed, Roopa R.Yavagal, Mobile Computing- Technology, Applications and Service Creation, McGraw Hill Education, Second Edition, 2016.

**Reference Books:**

1. Jochen Schiller, “Mobile Communications”, PHI/Pearson Education, Second Edition, 2003.
2. Hazysztof Wesolowshi, “Mobile Communication Systems”, John Wiley and Sons Ltd, 2002.
3. Jeyasri Arokia Mary.V, Mobile Computing, Technical Publications, Pune, First Edition, 2008.

**Reference websites:**

<https://www.minigranth.com> › [mobile-computing](#)

<https://www.javatpoint.com> › [mobile-communication-tutorial](#)

<https://www.tutorialride.com> › [mobile-computing](#)



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

<b>Class</b>	<b>: B.Com (CA)</b>	<b>Part III</b>	<b>: Skill</b>
<b>Semester</b>	<b>: VI</b>	<b>Hours</b>	<b>: 02</b>
<b>Sub Code</b>	<b>: 18UCCSP5</b>	<b>Credits</b>	<b>: 02</b>

**VISUAL PROGRAMMING – LAB**

**Course Outcomes:**

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

**CO1:** Identify the basic skills of visual programming.

**CO2:** Determine the concepts of event driven programming and its importance.

**CO3:** Analyze standard and custom controls of visual studio environment.

**CO4:** Evaluate the importance of database programming using ActiveX controls.

**CO5:** Design Visual Basic programs using intrinsic controls and dialog boxes.

1. Program for arithmetic operations
2. Program for String manipulation
3. Design a calculator using control arrays and frames
4. Program for picture animation
5. Program for rocket launching
6. Program for menu editor
7. Create a color animation using simple objects
8. Do the following:
  - a. Add item to the list box
  - b. Delete an item from the list box
  - c. Count the number of elements
  - d. Clear the contents of the list box
9. Program for opening a picture and file from appropriate controls in tool box
10. Payroll creation with DAO controls
11. Hotel management using DAO controls
12. Student table manipulation DAO controls