

MANNAR THIRUMALAI NAICKER COLLEGE
PASUMALAI, MADURAI- 625 004

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Re-accredited with 'A' Grade by NAAC)



B.Com., (CA)

SYLLABUS AND REGULATIONS

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

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 -----

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A	
Ten multiple choice questions	10 x 01 = 10 Marks
No Unit shall be omitted: not more than two questions from each unit.)	
Part –B	
Five Paragraph questions (‘either or ‘type)	5 x 07 = 35 Marks
(One question from each Unit)	
Part –C	
Three Essay questions out of five	3 x 10 =30 Marks
(One question from each Unit)	
Total	----- 75 Marks -----

The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average	--15 marks
Project Report	--10 marks*
Total	<u> --25 marks </u>

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

Question Paper Pattern

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

Part –A

(Answer is not less than 150 words)

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

Part –B

(Answer is not less than 400 words)

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

Total 30 Marks

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

Part –A

(Answer is not less than 150 words)

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

(One question from each Unit)

Part –B

(Answer is not less than 400 words)

Three questions out of Five 3 x 15 = 45 Marks

each unit (One question from each Unit)

Total 75 Marks

Minimum Marks for a Pass

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

No separate pass minimum for the Internal Examinations.

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

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.

**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS (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
Part – I	Tamil / Alternative Subject	5(3)	5(3)	-	-	-	-	10	6	2	200
Part – II	English	6(3)	6(3)	-	-	-	-	12	6	2	200
Part – III	Core Subject	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	1800
	Elective Subject	-	-	-	-	5(5) 5(5)	5(5) 5(5)	20	20	4	400
	Allied Subject			5(4)	5(4)	-		10	8	2	200
	Allied Subject(P)	5(4)	5(4)			-	-	10	8	2	200
	Allied Project	-	-	-	-	-	-	-	-	-	-
Part –IV	Skill Based Subject	2(2)	2(2)	2(2)	2(2)	2(2)	2(2)	12	12	6	600
	Environmental Studies / Value Education	2(2)	2(2)	-	-	-	-	4	4	2	200
	Non Major Elective	-	-	2(2)	2(2)	-	-	4	4	2	200
Part –V	Extension Activities				0(1)		-	-	1	1	100
	Total	30 (22)	30 (22)	30 (24)	30 (25)	30 (24)	30 (24)	180	141	41	4100

I SEMESTER

Part	Course	Subject Code	Name of the Subject	Hours/ Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
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
			TOTAL	30	22	205	495	700

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
			TOTAL	30	22	205	495	700

III SEMESTER

Part	Course	Subject Code	Name of the Subject	Hours / Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
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
			TOTAL	30	24	190	510	700

IV SEMESTER

Part	Course	Subject Code	Name of the Subject	Hours/Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
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
			TOTAL	30	25	215	585	800

V - SEMESTER

Subject Code	Title of the Paper	Hours /Week	Credit	Max. Marks CA	Max. Marks SE	Total
	Part III – Core					
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
	Part III – Elective I					
18UCCE51	Object Oriented Programming with C++	5	5	25	75	100
18UCCE52	Programming in C #					
18UCCE53	Programming in Python					
	Part III – Elective II					
18UCCEP1	Object Oriented Programming with C++ - Lab	5	5	25	75	100
18UCCEP2	Programming in C # - Lab					
18UCCEP3	Programming in Python - Lab					
	Part IV – Skill					
18UCCSP4	PHP Programming - Lab	2	2	40	60	100
	Total	30	24	195	405	600

VI - SEMESTER

Subject Code	Title of the Paper	Hours /Week	Credit	Max. Marks CA	Max. Marks SE	Total
	Part III – Core					
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
	Part III – Elective I					
18UCCE61	1. Industrial Law	5	5	25	75	100
18UCCE62	2. Goods and Services Tax					
18UCCE63	3. Investment Management					
	Part III – Elective II					
18UCCE64	1. Internet and Web technology	5	5	25	75	100
18UCCE65	2. Management Information Systems					
18UCCE66	3. Mobile Computing					
	Part IV – Skill					
18UCCSP5	Visual Programming – Lab	2	2	40	60	100
	Total	30	24			



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, பதிவேடுகளைப் பராமரித்தல் கோப்பிடுதல் மற்றும் கட்டகராதி 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 மதிப்பீடுதல் - அலுவலக இடவசதி – அலுவலக மனைத்துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் - பணிவரைபடம் - பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

கூறு – II அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து

தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளிச் செல்லும் தபால்களை கையாளுதல் – வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

கூறு -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.



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 :18UBEG11

Part II : English
Hours : 6
Credit : 3

ENGLISH – I : BUSINESS ENGLISH – I

COURSE OUTCOMES	
<p>CO1: To cater to the four essential aspects of communication skills namely, listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.</p> <p>CO2: To equip students to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p>CO3: This paper will helps students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To motivate them to enjoy and learn parts of speech and other rules in Grammar.</p>	
UNIT I	: BASICS OF COMMUNICATION: Meaning, Importance, Objectives and Principles of Communication. Media of Communication – Written, Oral, Face-to-face, Visual, Audio, Audio-Visual, Computer based and Silence. Types of communication – Downward, Upward, Horizontal, Grapevine and Consensus. Barriers to communication – Physical, Semantic, Socio Psychological, Different comprehension of reality and Wrong choice of Medium. Measures to overcome the Barriers to Communication.
UNIT II	: BUSINESS LETTERS: Need, Functions and Kinds. Effective Business Letters – Importance, Essentials and How to write it. Layout of Business Letters – Style/Form and Structure/Parts. Job Application Letters and Resume.
UNIT III	: GRAMMAR 1. Noun 2. Pronoun 3. Adjectives. 4. Adverbs. 5. Articles. 6. Verbs- Transitive and Intransitive; Regular and Irregular. Auxiliary Verb. 7. Conjunction. 8. Tag Questions.
UNIT IV	: COMPOSITION

		1. Reading Comprehension. 2. Précis Writing. 3. Note Making.
UNIT V	:	ESSAY WRITING 1. Science & Technology 2. Trade, Business & Commerce 3. Burning Issues

Text Book

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

Reference Books

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.



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 :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



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 : 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.



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 : 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.



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 : 18UEVG11

Part IV : Mandatory
Hours : 2
Credit : 2

ENVIRONMENTAL STUDIES

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

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.



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 : 18UCCG21

Part I : Tamil
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 உரிமைமீட்பு மற்றும் இழப்பு - சரண் மதிப்பு.

இந்திய ஆயுள் காப்பீட்டுக் கழகம்: தொடக்கம் - நோக்கங்கள்.

பகுதிஈ:

கடல் காப்பீடு: பொருள் - காப்பீடு பத்திர வகைகள் - கடல்சார் நடத்தின் 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.மீனாட்சிசுந்தரம்,மு.முத்துப்பாண்டி, “காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்”பாஸ் பப்ளிகேசன்ஸ், மதுரை - 2011.
2. L.P.ராமலிங்கம் & B.மனோகரன் , ஆ.செல்வக்குமார்,“காப்பீடுகோட்பாடுகளும் நெறிமுறைகளும்”, மெரிட் இந்தியாபப்ளிகேசன்ஸ், சென்னை - 2012.



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 : 18UBEG21

Part II : English
Hours : 6
Credit : 3

ENGLISH – II: BUSINESS ENGLISH – II

COURSE OUTCOMES	
<p>CO1: To cater to the four essential aspects of communication skills namely, Listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.</p> <p>CO2: To equip students to acquire skills effectively in reading, writing, comprehension and communication, and also to use electronic media for business communication.</p> <p>CO3: This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To enable the learners to apply grammatical knowledge in spoken English and written English with the grammatical structure.</p>	
UNIT I	: BUSINESS COMMUNICATIONS: Enquiries and Replies – Offers and Quotations – Orders and their execution. Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.
UNIT II	: INSTITUTIONAL LETTERS Bank and Insurance Letters, Import and Export Business Letters, Agency Letters.
UNIT III	: PUBLIC LETTERS Letter to the Editor, Representations and Requests.
UNIT IV	: GRAMMAR 1. Tense. 2. Voice. 3. Transformation of Sentences (Simple, Compound, Complex). 4. Conditionals. 5. Direct and Indirect. 6. Prepositions.
UNIT V	: COMPOSITION 1. Report Writing. 2. Dialogue Writing. 3. Drafting an Email.

Text Book

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

Reference Books

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.



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

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)
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 : 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**, 5^{ixth} 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)

Class : B.Com (CA)
Semester : II
Subject Code : 18UCCAP2

Part III : Allied
Hours : 5
Credit : 4

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.



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 : 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

COURSE OUTCOMES	
<p>CO1: Clarifying the meaning and concept of value - value education. CO2: To inspire students to develop their personality and social values based on the principles of human values. CO3: Developing sense of Love, Peace and Brotherhood at Local, national and international levels. CO4: To enable the students to understand the social realities and to inculcate an essential value system towards building a health society</p>	
UNIT I	<p>: Values and The Individual: Values – Meaning – Definition – Importance – Classification of Values, Value Education – Meaning – Need for Value Education. Values and the Individual – Self-Discipline – Meaning – Tips to Improve Self-Discipline. Self-Confidence – Meaning - Tips to Improve Self-Confidence. Empathy – Meaning – Role of Empathy in motivating Values. Compassion – Role of Compassion in motivating Values. Forgiveness – Meaning - Role of Forgiveness in motivating Values. Honesty – Meaning – Role of Honesty in motivating Values. Courage – Meaning – Role of Courage in motivating Values.</p>
UNIT II	<p>: Religions and Communal Harmony: Religions – Meaning – Major Religions in India - Hinduism – Values in Hinduism. Christianity – Values in Christianity. Islam – Values in Islam. Buddhism – Values in Buddhism. Jainism – Values in Jainism. Sikhism – Values in Sikhism. Need for Religious Harmony in India. Caste System in India – Need for Communal Harmony in India. Social Justice – Meaning – Factors Responsible for Social Justice.</p>
UNIT III	<p>: Society and Social Issues: Society – Meaning – Values in Indian Society. Democracy – Meaning – Values in Indian Democracy. Secularism – Meaning – Values in Indian Secularism. Socialism – meaning – Values in Socialism. Social Issues – Alcoholism – Drugs – Poverty – Unemployment.</p>

UNIT IV	:	Human Rights and Marginalised People: Human Rights – Meaning – Problem of Violation of Human Rights in India – Authorities available under the Protection of Human Rights Act in India. Marginalised People like Women, Children, Dalits, Minorities, Physically Challenged – Concept – Rights – Challenges. Transgender – Meaning – Issues.
UNIT V	:	Social Institutions in Value Formation: Social Institutions – Meaning – Important Social Institutions. Family – Meaning – Role of Families in Value Formation. Role of Press & Mass Media in Value Formation – Role of Social Activists – Meaning Contribution to Society – Challenges.

Text Book:

Text Module for **Value Education**, Mannar Thirumalai Naicker College, Pasumalai, Madurai – 625 004

Reference Books:

1. Text Module for **Value Education**, Publications Division, Madurai Kamaraj University, Madurai – 625 021.
2. N.S.Raghunathan, **Value Education**, Margham Publications, 24, Rameswaram Road, T.Ngar, Chennai – 600 017.
3. Dr.P.Saravanan, and P.Andichamy, **Value Education**, Merit India Publications, (Educational Publishers), 5, Pudumandapam, Madurai-625001.