



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Reaccredited with 'A++' Grade (4th Cycle) by NAAC

VIRUDHUNAGAR

Quality Education with Wisdom and Values

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS (with effect from Academic Year 2025 - 2026)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 13 UG Programmes (SF), 13 PG Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC) & Tamil Nadu State Council for Higher Education (TANSCH) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

The Departments of Commerce, English, History, Mathematics, Biochemistry and Tamil upgraded as Research Centres offer Ph.D. Programmes as per the norms and regulations of Madurai Kamaraj University, Madurai and do not come under the purview of CBCS.

A. CHOICE BASED CREDIT SYSTEM (CBCS)

The CBCS provides an opportunity for the students to choose Courses from the prescribed Courses. The CBCS is followed as per the guidelines formulated by the UGC. The performance of students is evaluated based on the uniform grading system. Computation of the Cumulative Grade Point Average (CGPA) is made to ensure uniformity in evaluation system.

List of Programmes in which CBCS/Elective Course System is implemented

UG PROGRAMMES

Arts & Humanities	:	History (E.M. & T.M.), English, Tamil
Physical & Life Sciences	:	Mathematics, Zoology, Chemistry, Physics, Biochemistry, Home Science - Nutrition and Dietetics, Costume Design and Fashion, Microbiology, Biotechnology, Computer Science, Information Technology, Data Science, Computer Applications and Computer Applications - Graphic Design
Commerce & Management	:	Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration

PG PROGRAMMES

Arts & Humanities	:	History, English, Tamil
Physical & Life Sciences	:	Mathematics, Physics, Biochemistry, Home Science - Nutrition and Dietetics, Chemistry, Biotechnology, Computer Science and Computer Applications (MCA) *
Commerce & Management	:	Commerce, Business Administration (MBA) *

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

1. Core Courses
2. Elective Courses
 - Generic Elective Courses
 - Discipline Specific Elective Courses (DSEC)
 - Non Major Elective Courses (NMEC)
3. Skill Enhancement Courses (SEC)
4. Environmental Studies (EVS)
5. Value Education
6. Self Study Courses (Online)
7. Extra Credit Courses (Self Study Courses) (Optional)

List of Non Major Elective Courses (NME)
(2023-2024 onwards)

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	23UHIN11	I	History(EM)
Indian Constitution	23UHIN21	II	History(EM)
சுற்றுலா ஓர் அறிமுகம்	23UHIN11	I	History (TM)
இந்திய அரசியலமைப்பு	23UHIN21	II	History(TM)
Popular Literature and Culture	23UENN11	I	English
English for Professions	23UENN21	II	
பேச்சுக்கலைத்திறன்	23UTAN11	I	Tamil
பயன்முறைத் தமிழ்	23UTAN21	II	
Practical Banking	23UCON11	I	Commerce (Aided)
Basic Accounting Principles	23UCON22	II	
Financial Literacy-I	23UCON12	I	Commerce (SF)
Financial Literacy -II	23UCON21	II	
Self-Employment and Startup Business	23UCCN11	I	Commerce CA (SF)

Fundamentals of Marketing	23UCCN21	II	
Women Protection Laws	23UCPN11	I	Commerce (Professional Accounting)
Basic Labour Laws	23UCPN21	II	
Basics of Event Management	23UBAN11	I	Business Administration
Business Management	23UBAN21	II	
Quantitative Aptitude I	23UMTN11	I	Mathematics
Quantitative Aptitude II	23UMTN21	II	
Physics for Everyday life -I	23UPHN11	I	Physics
Physics for Everyday life -II	23UPHN21	II	
Food Chemistry	23UCHN11	I	Chemistry
Drugs and Natural Products	23UCHN21	II	
Ornamental fish farming and Management	23UZYN11	I	Zoology
Biocomposting for Entrepreneurship	23UZYN21	II	
Foundations of Baking and Confectionery	23UHSN11	I	Home Science – Nutrition and Dietetics
Basic Nutrition and Dietetics	23UHSN21	II	
Nutrition and Health	23UBCN11	I	Biochemistry
Life Style Diseases	23UBCN21	II	
Social and Preventive Medicine	23UMBN11	I	Microbiology
Nutrition & Health Hygiene	23UMBN21	II	
Herbal Medicine	23UBON11	I	Biotechnology
Organic farming and Health Management	23UBON21	II	
Basics of Fashion	23UCFN11	I	Costume Design And Fashion
Interior Designing	23UCFN21	II	
Office Automation	23UCSN11	I	Computer Science
Introduction to Internet and HTML 5	23UCSN21	II	
Office Automation	23UITN11	I	Information Technology
Introduction to HTML	23UITN21	II	
Introduction to HTML	23UCAN11	I	Computer Applications
Fundamentals of Computers	23UCAN21	II	
Introduction to HTML	23UGDN11	I	Computer Applications - Graphic Design
Fundamentals of Computers	23UGDN21	II	
Organic Farming	23UBYN11	I	Botany
Nursery and Landscaping	23UBYN12		
Mushroom Cultivation	23UBYN21	II	
Medicinal Botany	23UBYN22		
Cadet Corps for Career Development I	23UNCN11	I	National Cadet Corps
Cadet Corps for Career Development II	23UNCN21	II	

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students, based on a set of pre-determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of

technology in the teaching–learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

Vision of the Institution

The founding vision of the Institution is to impart Quality Education to the rural womenfolk and to empower them with knowledge and leadership quality.

Mission of the Institution

The mission of the Institution is to impart liberal education committed to quality and excellence. Its quest is to mould learners into globally competent individuals instilling in them life-oriented skills, personal integrity, leadership qualities and service mindedness.

B.1. Programme Educational Objectives, Programme Outcomes and Programme Specific Outcomes

It is imperative for the Institution to set the Programme Educational Objectives (PEOs), Programme Outcomes (POs) and Course Outcomes (COs), consistent with its Vision and Mission statements. The PEOs and the POs should be driven by the Mission of the Institution and should provide distinctive paths to achieve the stated goals. The PEOs for each Programme have to fulfill the Vision and Mission of the Department offering the Programme.

Vision of the Department of Commerce

To impart knowledge of Commerce so that the learners can spread the seeds of Commerce throughout the fields of the society.

Mission of the Department of Commerce

- To provide an environment for understanding and learning Commerce.
- To inculcate an aptitude towards research oriented higher studies.
- To motivate the learners to undertake project works and to apply the findings and suggestions for the betterment of the society.
- To transform commerce graduates into dynamic entrepreneurs and potential job providers.

B.1.1. Programme Educational Objectives (PEOs)

PEOs are broad statements that describe the career and professional achievements, that the Programme is preparing the graduates to achieve within the first few years after graduation. PEOs are framed for each Programme and should be consistent with the Mission of the Institution.

Programme Educational Objectives (PEOs) of B.Com. (Computer Applications) Programme

The students will be able to

- ☐ get employment in banks, IT sectors, Educational Institutions and Leading Companies and also to shine as successful entrepreneurs.
- ☐ apply the acquired computation and digital skills in wider areas of commerce and Industry.
- ☐ engage in lifelong learning and also serve the society with a focus on ethics and values.

Key Components of Mission Statement	PEO1	PEO2	PEO3
Environment for understanding and continuous learning	-	✓	✓
Choice of Higher studies or employment or self employment	✓	✓	✓
Applications for the betterment of the society	✓	✓	✓

B.1.2. Programme Outcomes (POs)

POs shall be based on Graduates Attribute (GAs) of the Programme. The GAs are the attributes expected of a graduate from a Programme in terms of knowledge, skills, attitude and values. The Graduate Attributes include Disciplinary Knowledge, Communication Skills, Critical Thinking, Problem Solving, Analytical Reasoning, Research Related Skills, Co-operation/Team Work, Scientific Reasoning, Reflective Thinking, Information/Digital Literacy, Multicultural Competence, Moral and Ethical Awareness/Reasoning, Leadership Qualities and Lifelong Learning.

On successful completion of the programme, the students will be able to

1. apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)
2. articulate innovative thoughts and ideas proficiently in both in spoken and written forms. (*Communication Skills*)
3. identify, formulate and solve problems in real life situations scientifically / systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)
4. critically analyse, synthesize and evaluate data, theories and ideas to provide valid suggestions through assignments, case studies, Internship and projects for the fulfillment of the local, national and global developmental needs. (*Critical Thinking and Analytical Reasoning*)

5. use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
6. self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)
7. uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.3. Programme Specific Outcomes (PSO)

Based on the Programme Outcomes, Programme Specific Outcomes are framed for each UG Programme. Programme Specific Outcomes denote what the students would be able to do at the time of graduation. They are Programme-specific and it is mandatory that each PO should be mapped to the respective PSO.

On completion of the B.Com. (C.A) Programme the students will be able to

PO1 - *Disciplinary Knowledge*

PSO 1.a : apply the acquired knowledge of the principles of Accounting, Banking, Law, Marketing and Computer Applications in PG Programmes.

PSO 1.b : apply Computer Application skill with Commerce knowledge not only to cater to the manpower needs of enterprises and institutions to become employable but also to become an entrepreneur/digipreneur.

PO2 - *Communication Skills*

PSO 2.a : draft mails, prepare reports and communicate effectively in oral and written form to employers, officials and others in the institution / organisation.

PSO 2.b : communicate proficiently the complex contents of Commerce and Computer Application procedures in a concise manner to the recipients including learners, peer teams and academicians.

PO3 - *Scientific Reasoning and Problem Solving*

PSO 3 : identify the commerce oriented problems in real-life situations and solve them systematically/scientifically by following business software to face career challenges.

PO4 - *Critical thinking and Analytical Reasoning*

PSO 4. : critically evaluate commerce related theories, policies and procedures to provide valid conclusions for the betterment of the society.

PSO 4.b : analyse commerce oriented statements/information with appropriate

formulae, tools and programmes, interpret the findings and provide need based suggestions leading to Research and Development activities.

PO5 - Digital Literacy, Self - directed and Lifelong learning

PSO 5 : use ICT to adapt to digitalized environment in all fields of Commerce and other fields of their interest and develop software by means of self- directed and lifelong learning for professional growth, environment sustainability and nation building.

PO6 - Cooperation/Team Work and Multicultural Competence

PSO 6 : emerge with Commerce knowledge, Computer Application skills, leadership potentialities, multi cultural competence and team spirit that help them in team work for achieving common goals for the welfare of the institution, business or society.

PO7 - Moral and Ethical awareness

PSO 7: uphold the imbibed legal and moral values in their personal and professional life to function ethically as socially responsible citizen.

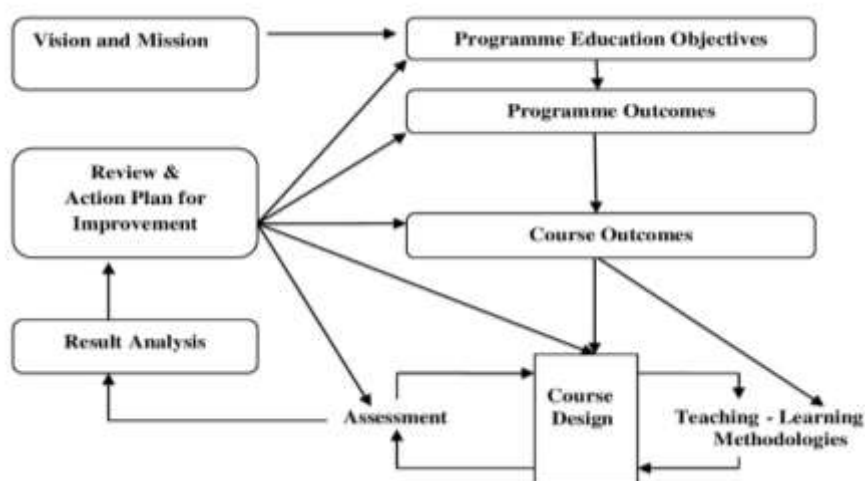
PO-PEO Mapping Matrix

Attainment of PEOs can be measured by a PO-PEO matrix. PEOs should evolve through constant feedback from alumnae, students, industry, management, *etc.* It is mandatory that each PEO should be mapped to at least one of the POs.

PEOs POs/PSOs	PEO1	PEO2	PEO3
PO1/PSO1.a	-	✓	✓
PO1/PSO1.b	✓	✓	✓
PO2/PSO2.a	✓	✓	-
PO2/PSO2.b	✓	✓	-
PO3/PSO3	-	✓	✓
PO4/PSO4.a	-	✓	✓
PO4/PSO4.b	✓	✓	-
PO5/PSO5	✓	✓	-
PO6/PSO6	-	✓	✓
PO7/PSO7	-	-	✓

B.1.4. Course Outcomes (COs)

Course Outcomes are narrow statements restricted to the Course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.



It is important to determine the methods of assessment. A comprehensive assessment strategy may be outlined using the revised Bloom's Taxonomy levels.

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

After framing the CO statements, the COs framed for each Course is mapped with POs based on the relationship that exists between them. The COs which are not related to any of the

POs is indicated with (-), signifying Nil. Measurement Mapping is based on Four Points Scale [High (H), Medium (M), Low (L) and Nil (-)]. For calculating weighted percentage of contribution of each Course in the attainment of the respective POs, the weights assigned for H, M and L are 3, 2 and 1 respectively.

CO-PO/PSO Mapping Table (Course Articulation Matrix)

PO/PSOs COs	PO1/ PSO1	PO2/ PSO2	PO3/ PSO3	PO4/ PSO4	PO5/ PSO5	PO6/ PSO6	PO7/ PSO7
CO1							
CO2							
CO3							
CO4							
CO5							

ELIGIBILITY FOR ADMISSION

The candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Education, Tamilnadu or any other equivalent examination accepted by the Academic Council with Commerce as one of the subjects in Higher Secondary Course.

DURATION OF THE PROGRAMME

The candidates shall undergo the prescribed Programme of study for a period of three academic years (six semesters).

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I	:	Tamil/Hindi Course
Part II	:	English
Part III	:	Core Courses
		Elective Courses <ul style="list-style-type: none"> • Generic Elective Courses • Discipline Specific Elective Courses
		Self Study Course - online
Part IV	:	Skill Enhancement Courses (SEC)
		Elective Courses (NMEC)
		Environmental Studies
		Value Education
		Field Project/Internship
		Self Study Course - online
Part V	:	National Service Scheme/ Physical Education/ Youth Red Cross Society/ Red Ribbon Club/ Science Forum/ Eco Club/ Library and Information Science/ Consumer Club/ Health and Fitness Club/ National Cadet Corps/ Rotaract Club

B.2 EVALUATION SCHEME**B.2.1.PART II**

Components	Internal Assessment Marks	Summative Examination Marks	Total Marks
Theory	15	60	100
Practical	5	15	
Assignment	5	-	

Three Periodic Tests - Average of the best two will be considered

B.2.2.Part I & PART III - Core Courses, Elective Courses (Generic, DSEC)

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	25	75	100

INTERNAL ASSESSMENT**Distribution of Marks**

Mode of Evaluation		Marks
Periodic Test		15
Assignment	K3 Level	5
Quiz	K1 Level	5
Total		25

Three Periodic Tests - Average of the best two will be considered

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Practical

Mode of Evaluation		Marks
Practical Test*		30
Record & Performance		10
Total		40

*Average of the Two Practical Tests will be considered

Question Pattern for Internal Tests

Duration: 2 Hours

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1- 4	Multiple Choice	4	4	1	4
B	5-7	Internal Choice - Either ...or Type	3	3	7	21
C	8-9	Internal Choice - Either ...or Type	2	2	10	20
Total						45*

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION**Question Pattern****Duration: 3 Hours**

Section	Q.No	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 10	Multiple Choice	10	10	1	10
B	11 - 15	Internal Choice – Either ...or Type	5	5	7	35
C	16 - 18	Internal Choice – Either... or Type	3	3	10	30
Total						75

PROJECT**Assessment by Internal Examiner Only****Internal Assessment****Distribution of Marks**

Mode of Evaluation	:	Marks
Project work and Report	:	60
Presentation and Viva –Voce	:	40
Total	:	100

B.2.3 PART IV - Skill Enhancement Courses, Non Major Elective Courses and Foundation Course

B.2.3.1 FOUNDATION COURSE**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation			Marks
Periodic Test			15
Assignment	K2 Level	:	5
Quiz	K1 Level	:	5
Total			25

Three Periodic Tests - Average of the best two will be considered

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Question Pattern for Periodic Tests**Duration: 1 Hour**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 3	Internal Choice - Either ...or Type	3	3	5	15
B	4	Internal Choice – Either ...or Type	1	1	10	10
Total						25*

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION

Mode of Evaluation	Marks
Summative Examination	: 50
Online Quiz (Multiple Choice Questions - K2 Level)	: 25
Total	: 75

Question Pattern**Duration: 2 Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either ... or Type	5	5	6	30
B	6 - 7	Internal Choice – Either... or Type	2	2	10	20
Total						50

B.2.3.2 Skill Enhancement Course - Entrepreneurial skills**INTERNAL ASSESSMENT ONLY****Distribution of Marks**

Mode of Evaluation	Marks
Periodic Test	: 15
Assignment	: 5
Quiz	: 5
Model Examinations	: 60
Online Quiz(Multiple Choice Questions - K2 Level)	: 15
Total	: 100

Question Pattern for Periodic Tests**Duration: 1 Hour**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 3)	Internal Choice – Either Or Type	3	3	5	15
B Q. No.(4)	Internal Choice – Either Or Type	1	1	10	10
Total					25*

*The total marks obtained in the Periodic Test will be calculated for 15 marks

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

Two Quiz Tests - Better of the two will be considered

Question Pattern for Model Examination**Duration: 2 Hours**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1-5)	Internal Choice – Either Or Type	5	5	6	30
B Q. No.(6- 8)	Internal Choice – Either Or Type	3	3	10	30
Total					60

B.2.3.3 Skill Enhancement Courses/ Non Major Elective Course**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation			Marks
Periodic Test			15
Assignment	K3 Level	:	5
Quiz	K2 Level	:	5
Total			25

Three Periodic Tests - Average of the best two will be considered

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Question Pattern for Periodic Tests**Duration: 1 Hour**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 3	Internal Choice - Either ...or Type	3	3	5	15
B	4	Internal Choice – Either ...or Type	1	1	10	10
Total						25*

*The total marks obtained in the Periodic Test will be calculated for 15 marks

SUMMATIVE EXAMINATION

Mode of Evaluation	Marks
Summative Examination :	50
Online Quiz : (Multiple Choice Questions - K2 Level)	25
Total :	75

Question Pattern**Duration: 2 Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either ... or Type	5	5	6	30
B	6 - 7	Internal Choice – Either... or Type	2	2	10	20
Total						50

B.2.4 PART IV- ENVIRONMENTAL STUDIES / VALUE EDUCATION**INTERNAL ASSESSMENT ONLY****Evaluation Pattern**

Mode of Evaluation	Marks
Periodic Test :	15
Assignment - K3 Level :	10
Online Quiz : (Multiple Choice Questions - K2 Level)	25
Poster Presentation - K3 Level	10
Report - K3 Level	10
Model Examination :	30
Total :	100

Three Assignment - Best of the three will be considered

Question Pattern for Periodic Tests**Duration: 1 Hour**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 3)	Internal Choice – Either Or Type	3	3	6	18
B Q. No.(4)	Internal Choice – Either Or Type	1	1	12	12
Total					30*

Two Periodic tests - Better of the two will be considered

The total marks obtained in the Periodic test will be calculated for 15 marks

Question Pattern for Model Examination**Duration: 2 ½ Hours**

Section	Q.No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Internal Choice - Either ... or Type	5	5	6	30
B	6 - 8	Internal Choice – Either... or Type	3	3	10	30
Total						60*

*The total marks obtained in the Model Examination will be calculated for 30 marks

B. 2. 5 PART IV- Internship / Industrial Training

- Internship / Industrial Training is mandatory for all the Students
- **Internship:** Students have to involve in a designated activity, working in an organization under the guidance of an identified mentor for a period of 15 days.
- **Industrial Training:** Student has to undertake in-plant training in industries individually or in group for a period of 15 days.
- Internship / Industrial Training must be done during the fourth semester holidays
- **Internal Assessment only.**

Mode of Evaluation		Marks
Onsite Learning/Survey	:	50
Report	:	25
Viva-Voce	:	25
Total		100

B.2.6 SELF STUDY COURSE**B.2.6 .1 PART III - Discipline Specific Quiz – Online**

- Assessment by Internal Examiner only
- Question Bank is prepared by the Faculty Members of the Departments for all the Core and Elective Courses offered in all the Semesters.
- No. of Questions to be taken 700.
- Multiple Choice Question pattern is followed.
- Online Test will be conducted in VI Semester for 100 Marks.
- Model Examination is conducted after two periodic tests.

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
Total	:	100

Two Periodic Tests - Better of the two will be considered

B.2.6 .2 PART IV - Practice for Competitive Examinations - Online

Assessment by Internal Examiner only

- Question Bank prepared by the Faculty Members of the respective Departments will be followed.
- Multiple Choice Question pattern is followed.
- Online Test will be conducted in V Semester for 100 Marks.
- Model Examination is conducted after two periodic tests.

Subject wise Allotment of Marks

Subject		Marks
Tamil	:	10
English	:	10
History	:	10
Mathematics	:	10
Current affairs	:	10
Commerce, Law & Economics	:	10
Physical Sciences	:	10
Life Sciences	:	15
Computer Science	:	5
Food and Nutrition	:	5
Sports and Games	:	5
Total	:	100

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
Total	:	100

Two Periodic Tests - Better of the two will be considered

B.2.7. Part V – Extension Activities**INTERNAL ASSESSMENT ONLY****Distribution of Marks**

Mode of Evaluation		Marks
Attendance	:	5
Performance	:	10
Report/Assignment/Project/Camp/Practical	:	10
Total	:	25*

*The marks obtained will be calculated for 100 marks

B.2.8 EXTRA CREDIT COURSES (OPTIONAL)**2.8.1 Extra Credit Course offered by the Department.**

Assessment by Internal Examiner Only (To be conducted along with the III Periodic Test)

Distribution of Marks

Mode of Evaluation		Marks
Quiz (Multiple Choice Questions)	:	25
Model Examination	:	75
Total	:	100

Question Pattern for Model Examination

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q.No.(1-5)	Internal Choice- Either or Type	5	5	7	35
B Q.No.(6-9)	Internal Choice- Either or Type	4	4	10	40
				Total	75

2.8.2 Extra credit Course offered by MOOC (Massive Open Online Course)

- The Courses shall be completed within the first V Semesters of the Programme.
- The allotment of credits is as follows (**Maximum of 10 credits**)
 - 4weeks Course - 1 credit
 - 8 weeks Course - 2 credits
 - 12 weeks Course - 3 credits

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.*, and a minimum Pass marks in all Courses.
 - No Pass minimum for Internal Assessment for all the Courses.
 - Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)
 - Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).
 - The aggregate minimum pass percentage is 40.
 - Pass minimum for External Practical Examination is 21 marks out of 60 marks.
- **Attendance**
 - a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
 - b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
 - c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
 - d) The students who have attended the classes for 44 days or less (50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
 - For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
 - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

B.3 ASSESSMENT MANAGEMENT PLAN

An Assessment Management Plan that details the assessment strategy both at the Programme and the Course levels is prepared. The continuous assessment is implemented using an assessment rubric to interpret and grade students.

B.3.1 Assessment Process for CO Attainment

Assessment is one or more processes carried out by the institution that identify, collect and prepare data to evaluate the achievement of Course Outcomes and Programme Outcomes. Course Outcome is evaluated based on the performance of students in the Continuous Internal Assessments and in End Semester Examination of a Course. Target levels of attainment shall be fixed by the Course teacher and Heads of the respective departments.

Direct Assessment (Rubric based) - Conventional assessment tools such as Term Test, Assignment, Quiz and End Semester Summative Examination are used.

Indirect Assessment – Done through Course Exit Survey.

CO Assessment Rubrics

For the evaluation and assessment of COs and POs, rubrics are used. Internal assessment contributes 40% and End Semester assessment contributes 60% to the total attainment of a CO for the theory Courses. For the practical Courses, internal assessment contributes 50% and Semester assessment contributes 50% to the total attainment of a CO. Once the Course Outcome is measured, the PO can be measured using a CO-PO matrix.

CO Attainment

Direct CO Attainment

Course Outcomes of all Courses are assessed and the CO – wise marks obtained by all the students are recorded for all the assessment tools. The respective CO attainment level is evaluated based on set attainment rubrics.

Target Setting for Assessment Method

For setting up the target of internal assessment tools, 55% of the maximum mark is fixed as target. For setting up the target of End Semester Examination, the average mark of the class shall be set as target.

Formula for Attainment for each CO

$$\text{Percentage of Attainment} = \frac{\text{Number of Students who scored more than the Target}}{\text{Total Number of Students}} \times 100$$

Attainment Levels of COs

Assessment Methods	Attainment Levels	
Internal Assessment	Level 1	50% of students scoring more than set target marks in Internal Assessment tools
	Level 2	55% of students scoring more than set target marks in Internal Assessment tools
	Level 3	60% of students scoring more than set target marks in internal Assessment tools
End Semester Summative Examination	Level 1	50% of students scoring more than average marks in End Semester Summative Examination
	Level 2	55% of students scoring more than average marks in End Semester Summative Examination
	Level 3	60% of students scoring more than average marks in End Semester Summative Examination

Indirect CO Attainment

At the end of each Course, an exit survey is conducted to collect the opinion of the students on attainment of Course Outcomes. A questionnaire is designed to reflect the views of the students about the Course Outcomes.

Overall CO Attainment= 75% of Direct CO Attainment + 25 % of Indirect CO Attainment

In each course, the level of attainment of each CO is compared with the predefined targets. If the target is not reached, the Course teacher takes necessary steps for the improvement to reach the target.

For continuous improvement, if the target is reached, the Course teacher can set the target as a value greater than the CO attainment of the previous year.

B.3.2 Assessment Process for Overall PO Attainment

With the help of CO - PO mapping, the PO attainment is calculated. PO assessment is done by giving 75% weightage to direct assessment and 25% weightage to indirect assessment. Direct assessment is based on CO attainment, where 75% weightage is given to attainment through End Semester Examination and 25% weightage is given to attainment through Internal assessments. Indirect assessment is done through Graduate Exit Survey and participation of students in Co-curricular/Extra-curricular activities.

PO Assessment Tools

Mode of Assessment	Assessment Tool	Description
Direct Attainment (Weightage -75%)	CO Assessment	This is computed from the calculated CO Attainment value for each Course
Indirect Attainment (Weightage - 25%)	Graduate Exit Survey 10%	At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment of Programme Outcomes
	Co-curricular/ Extra-curricular activities 15%	For participation in Co-curricular/Extra-curricular activities during the period of their study.

Programme Articulation Matrix (PAM)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Average Direct PO Attainment								
Direct PO Attainment in percentage								

Indirect Attainment of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Graduate Exit Survey							
Indirect PO Attainment							

Attainments of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
Direct Attainment (Weightage - 75%)							
Indirect Attainment (Weightage - 25%)							
Overall PO Attainment							

**Overall PO Attainment= 75% of Direct PO Attainment +
25% of Indirect PO Attainment (Graduate Exit Survey
& Participation in Co- curricular and
Extra curricular Activities)**

Expected Level of Attainment for each of the Programme Outcomes

POs	Level of Attainment
Attainment Value $\geq 70\%$	Excellent
$60\% \leq \text{Attainment Value} < 70\%$	Very Good
$50\% \leq \text{Attainment Value} < 60\%$	Good
$40\% \leq \text{Attainment Value} < 50\%$	Satisfactory
Attainment Value $< 40\%$	Not Satisfactory

Level of PO Attainment

Graduation Batch	Overall PO Attainment (in percentage)	Whether Expected Level of PO is Achieved? (Yes/No)

B.3.3 Assessment Process for PEOs

The curriculum is designed so that all the Courses contribute to the achievement of PEOs. The attainment of PEOs is measured after 5 years of completion of the Programme only through Indirect methods.

Target for PEO Attainment

Assessment Criteria	Target (UG)	Target (PG)
Record of Employment	15% of the class strength	30% of the class strength
Progression to Higher	50% of the class strength	5% of the class strength
Record of Entrepreneurship	2% of the class strength	5% of the class strength

Attainment of PEOs

Assessment Criteria & Tool	Weightage
Record of Employment	10
Progression to Higher Education	20
Record of Entrepreneurship	10
Feedback from Alumnae	30
Feedback from Parents	10
Feedback from Employers	20
Total Attainment	100

$$\begin{aligned} \text{Percentage of PEO Attainment from Employment} &= \frac{\text{Number of Students who have got Employment}}{\text{Target}} \times 100 \\ \text{Percentage of PEO Attainment from Higher Education} &= \frac{\text{Number of Students who pursue Higher Education}}{\text{Target}} \times 100 \\ \text{Percentage of PEO Attainment from Entrepreneurship} &= \frac{\text{Number of Students who have become Entrepreneurs}}{\text{Target}} \times 100 \end{aligned}$$

Expected Level of Attainment for each of the Programme Educational Objectives

POs	Level of Attainment
Attainment Value $\geq 70\%$	Excellent
$60\% \leq \text{Attainment Value} < 70\%$	Very Good
$50\% \leq \text{Attainment Value} < 60\%$	Good
$40\% \leq \text{Attainment Value} < 50\%$	Satisfactory
Attainment Value $< 40\%$	Not Satisfactory

Level of PEO Attainment

Graduation Batch	Overall PEO Attainment (in percentage)	Whether Expected Level of PEO is Achieved? (Yes/No)

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

The College has always been involving the key stakeholders in collecting information and suggestions with regard to curriculum development and curriculum revision. Based on the information collected, the objectives of the Programme are defined, refined and are inscribed in the form of PEOs. The level of attainment of PEOs defined earlier will be analysed and will identify the need for redefining PEOs. Based on identified changes in terms of curriculum, regulations and PEOs, the administrative system like Board of Studies, Academic Council and Governing Body may recommend appropriate actions. As per the Outcome Based Education Framework implemented from the Academic Year 2020 -2021, the following are the Programme Structure, the Programme Contents and the Course Contents of B.Com. (Computer Applications) Programme.



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) - (4028)

B.Com. (CA)

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2023-2024

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
Part I : Tamil/Hindi	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part II : English	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part III : Core Courses, Elective Courses & Self Study Course							
Core Course	5(5)	5(5)	5(5)	5(5)	6(5)	6(4)	32 (29)
Core Course	5(5)	5(5)	5(5)	4(4)	6(5)	6(4)	31 (28)
Core Course	-	-	-	-	5(3)	6(4)	11 (7)
Core Course	-	-	-	-	-	-	-
Core Course Project	-	-	-	-	1(1)		1 (1)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (Allied)	4(3)	4(3)	4(3)	4(3)	-	-	16 (12)
Self Study Course	-	-	-	-	-	0(1)	0 (1)
Part IV : Skill Enhancement Courses, Elective Courses, Environmental Studies, Value Education , Self Study Course & Internship/ Industrial Training							
SEC	2(2)	-	1(1)	2(2)	-	-	5 (5)
SEC	-	2(2)	2(2)	2(2)	-	2(2)	8 (8)
Elective Course(NME)	2(2)	2(2)	-	-	-	-	4 (4)
Value Education	-	-	-	-	2(2)	-	2 (2)
Environmental Studies	-	-	1(0)	1(2)			2 (2)
Self Study Course	-	-	-	-	0(1)		0 (1)
Internship/ Industrial Training	-	-	-	-	0 (1)	-	0 (1)
Part V : Extension Activities	-	-	-	-	-	0(1)	0 (1)
Total	30(23)	30(23)	30(22)	30(24)	30(24)	30(24)	180(140)
Extra Credit Course (Self Study Course)	-	-	-	-	0(2)	-	0(2)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

NMEC: Non Major Elective Course



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BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) – 4028

PROGRAMME CONTENT

SEMESTER I

2023-2024 onwards

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil / Hindi	23UTAG11/ 23UHDG11	6	3	3	25	75	100
2.	Part II		English –I	23UENG11	6	3	3	25	75	100
3.	Part III	Core Course -1	Financial Accounting – I	23UCOC11	5	5	3	25	75	100
4.		Core Course -2	Principles of Management	23UCOC12	5	5	3	25	75	100
5.		Elective Course -1	Programming in C	23UCCA11	4	3	3	25	75	100
6.	Part IV	NME-1	Practical Banking /	23UCON11/	2	2	3	25	75	100
			Self-Employment and Startup Business	23UCCN11						
7.		SEC-1 Foundation Course	Fundamentals of Commerce with Computer Applications	23UCCF11	2	2	3	25	75	100
Total					30	23	700			

B.Com. (Computer Applications) - SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	redits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil / Hindi	23UTAG21/ 23UHDG21	6	3	3	25	75	100
2.	Part II		English –II	23UENG21	6	3	3	25	75	100
3.	Part III	Core Course -3	Financial Accounting - II	23UCOC21	5	5	3	25	75	100
4.		Core Course -4	Banking Theory, Law and Practice	23UCOC22	5	5	3	25	75	100
5.		Elective Course	Introduction to PC Software	23UCCA21	4	3	3	25	75	100
6.	Part IV	NME -2	Basic Accounting Principles / Fundamentals of Marketing	23UCON21/ 23UCCN21	2	2	3	25	75	100
7.		SEC-2	Business Analytics using Excel Practical	23UCCS21P	2	2	3	40	60	100
Total					30	23	700			

B.Com. (Computer Applications) - SEMESTER III

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil – III / Hindi – III	23UTAG31/ 23UHDG31	6	3	3	25	75	100
2.	Part II		English –III	23UENG31	6	3	3	25	75	100
3.	Part III	Core Course -5	Corporate Accounting I	23UCOC31	5	5	3	25	75	100
4.		Core Course -6	Business Mathematics and Statistics	23UCCC31	5	5	3	25	75	100
5.		Elective Course -3	Programming in Java Practical	23UCCA31P	4	3	3	40	60	100
6.	Part IV	SEC – 3	Entrepreneurial Skill Development	23UCOS31	1	1	2	100	-	100
7.		SEC – 4	Soft Skill Development	23UCOS32	2	2	2	25	75	100
8.			Environmental Studies	23UGES41	1	-	-			-
Total					30	22				700

B.Com. (Computer Applications) - SEMESTER IV

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil – IV / Hindi – IV	23UTAG41/ 23UHDG41	6	3	3	25	75	100
2.	Part II		English –IV	23UENG41	6	3	3	25	75	100
3.	Part III	Core Course -7	Corporate Accounting II	23UCOC41	5	5	3	25	75	100
4.		Core Course -8	Company Law	23UCCC41	4	4	3	25	75	100
5.		Elective Course -4	Relational Database Management System Practical	23UCCA41P	4	3	3	40	60	100
6.	Part IV	SEC - 4	Desktop Publishing Practical	23UCCS41P	2	2	3	40	60	100
7.		SEC - 5	AI Tools for Businessmen	23UCCS42	2	2	2	25	75	100
8.			Environmental Studies	23UGES41	1	2	2	100	-	100
Total					30	24	800			



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B.Com. (Computer Applications) - SEMESTER V

2023-2024 onwards

S.No.	Components		Title of the Course		Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
									Int.	Ext.	Total
1.	Part III	Core Course -9	Cost Accounting		23UCOC51	6	5	3	25	75	100
2.		Core Course -10	Business Law		23UCOC52	6	5	3	25	75	100
3.		Core Course -11	Income Tax Law and Practice I		23UCOC53	5	3	3	25	75	100
4.		Core Course -12	Project		23UCOC54PR	1	1	-	100	-	100
5.		Elective Course DSEC-1	Financial Management/ Indirect Taxation		23UCCE51/ 23UCCE52	5	3	3	25	75	100
6.		Elective Course DSEC-2	Software Engineering and Unified Modeling Language(UML) Practical / Object Oriented Analysis and Design Unified Modeling Language(UML) Practical		23UCCE53P/ 23UCCE54P	5	3	3	40	60	100
7.	Part IV		Value Education		23UGVE51	2	2	2	100	-	100
8.		Self Study Course	Practice for Competitive Examinations -Online		23UGCE51	-	1	-	100	-	100
9.		Internship / Industrial Training	Internship		23UCOI51	-	1	-	100	-	100
Total						30	24				900
10.		Extra Credit Course (Self Study Course)	Principles of Marketing	23UCCO51		-	2	3	100	-	100

B.Com. (Computer Applications) - SEMESTER VI**2023-2024 onwards**

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course -13	Auditing and Corporate Governance	23UCOC61	6	4	3	25	75	100
2.		Core Course -14	Management Accounting	23UCOC62	6	4	3	25	75	100
3.		Core Course -15	Income Tax Law and Practice II	23UCOC63	6	4	3	25	75	100
4.		Elective Course DSEC-3	R Language Practical/ Tally Practical	23UCCE61P/ 23UCCE62P	5	4	3	40	60	100
5.		Elective Course DSEC-4	Entrepreneurial Development / Human Resource Management	23UCCE63/ 23UCCE64	5	4	3	25	75	100
6.		Self Study Course	Discipline Specific Quiz - Online	23UCCQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	Python Programming Practical	23UCCS61P	2	2	2	40	60	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester I	FINANCIAL ACCOUNTING - I	Hours/Week: 5	
Core Course-1		Credits: 5	
Course Code: 23UCOC11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of accounting concepts. [K1]

CO2: describe the methods of preparing various accounts of trading concern. [K2]

CO3: explain the basis for calculating profits. [K2]

CO4: calculate the amount of depreciation, profit and insurance claims and average due date.[K3]

CO5: apply the rules for preparing final accounts, insurance claims, royalties and depreciation. [K3]

UNIT I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal, Ledger Accounts – Subsidiary Books – Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement. (15 Hours)

UNIT II

Final Accounts

Final Accounts of Sole Trading Concern – Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (15 Hours)

UNIT III

Depreciation and Bills of Exchange

Depreciation – Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation. (15 Hours)

UNIT IV

Accounting from Incomplete Records

Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current. (15 Hours)

UNIT V

Royalty and Insurance Claims

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

Insurance Claims – Calculation of Claim amount – Average clause (Loss of Stock only). (15 Hours)

NOTE:

Composition of the Question Paper:

Theory	: 20 %
Problems	: 80 %

SELF STUDY:

1. Account Current – Red Ink Interest Method
2. Distinguish between Double entry and Single Entry System

TEXT BOOKS

1. Reddy, T.S. & Murthy. A. (2023). Chennai: Margham Publications.
2. Jain S. P. & Narang K. L. (2016). *Financial Accounting*, Delhi :Kalyani Publishers.
3. Maheswari S.N. (2018), *Financial Accounting*, Noida : Vikas Publications,.
4. Shukla Grewal and Gupta. (2017) *Advanced Accounts* volume 1, Delhi: S.Chand and Sons, 19th edition.
5. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 11th Revised Edition.
6. Gupta R.L.& Gupta V.K. (2016) *Financial Accounting*, Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Arulanandam, M.A. & Raman, K.S. (2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Revised Edition.
2. Tulsian. (1997). *Advanced Accounting*, Noida :Tata McGraw Hills.
3. Charumathi and Vinayagam.(2002). *Financial Accounting*, Delhi :S.Chand and Sons.
4. Goyal and Tiwari(2022). *Financial Accounting*, Delhi: Taxmann Publications, 10th Edition.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant (2017). *Accounting: Text and Cases*, Noida :McGraw-Hill Education, 13th Edition.

WEB RESOURCES

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

Course Code 23UCOC11	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	1	2	3	1	1	-	-	-
CO2	3	3	3	3	3	2	3	2	-	-
CO3	3	3	3	3	3	3	3	2	-	2
CO4	3	1	3	3	3	2	3	2	-	-
CO5	3	1	3	3	3	3	3	2	-	-

Strong - 3**Medium – 2****Low – 1**

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 Dr.B.JeyaSudha
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester I	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Core Course-2		Credits: 5	
Course Code 23UCOC12		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts related to principles of management. [K1]

CO2: describe the duties and responsibilities of managers, process and techniques in planning, decision making and organizing [K2]

CO3: explain the methods, theories, types and process in staffing, directing, coordination and control [K2]

CO4: present the process in planning, decision making, departmentalization [K3]

CO5: apply the modern techniques of recruitment, 360 appraisal, work from home, directing, coordination and control [K3]

UNIT I

Introduction to Management

Meaning – Definitions – Nature and Scope – Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. (15 Hours)

UNIT II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting. (15 Hours)

UNIT III

Organizing

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Span of Management.

(15 Hours)

UNIT IV

Staffing

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

(15 Hours)

UNIT V

Directing

Motivation – Meaning – Theories – Communication – Types – Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

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

(15 Hours)

SELF STUDY:

1. Centralization and Decentralization
2. Management by Objective Vs Management by Exception

TEXT BOOKS

1. Prasad L.M, (2020). *Principles and Practices in Management*, Sultan Chand & Sons, 10th Edition 2020
2. Gupta. C.B. (2017). *Management Theory & Practice*, Sultan Chand & Sons, 19th Edition 2017,
3. Dinkar Pagare, (2011). *Principles of Management*, New Delhi: Sultan Chand & Sons Publications 6th Edition 2018.

- 4.P.C.Tripathi & P.N Reddy, (2013). *Principles of Management*, Noida: Tata McGraw Hill.
- 5.R.K. Sharma, Shashi K. Gupta, Rahul Sharma, (2016). *Business Management*, New Delhi: Kalyani Publications.

REFERENCE BOOKS

1. K Sundhar, (2015) *Principles of Management*, Chennai: Vijay Nichole Imprints Limited.
2. Harold Koontz, Heinz Weirich, (2006). *Essentials of Management*, New Delhi: McGraw Hill, Sultan Chand and Sons.
3. Griffffin, (2012) *Management principles and Applications*, India: Cengage learning, 10th edition.
4. H.Mintzberg - *The Nature of Managerial Work*, New York: Harper & Row,.
5. Eccles, R. G. & Nohria, N. *Beyond the Hype: Rediscovering the Essence of Management*, India: Boston the Harvard Business School Press.

WEB RESOURCES

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

Course Code 23UCOC12	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	2	1	2	3	1	-	-	-	2	-
CO2	3	1	3	2	1	-	-	-	1	-
CO3	3	2	3	3	1	-	-	-	2	2
CO4	3	2	3	2	1	-	-	-	1	-
CO5	3	2	3	2	1	-	-	-	1	-

Strong - 3

Medium – 2

Low – 1

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Mrs. J.Babitha
Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3rd Cycle) by NAAC

VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester I	PROGRAMMING IN C	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 23UCCA11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts of C language. [K1]

CO2: describe the various data types, operators and decision making statements in C language. [K2]

CO3: explain with illustration the syntax for programs in C language. [K2]

CO4: write programs in C language. [K3]

CO5: use functions, pointers, structure and union in programming in C language. [K3]

UNIT I

Introduction to C Language: C Language Introduction – Features of C Language –Benefits of Cover other languages – Compilation of C Program – First Program in C Pre-processor in C Pre-processor directives.

(8 Hours)

UNIT II

Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C – Operators & Its Types – Typecasting in C.

(10 Hours)

UNIT III

Control Flow Statements: Decision Making Statements-Switch Statement in C – C Loops & Control Structure Practice problems – Continue Statement, Break Statement.

Array & String Handling in C: Arrays in C – Strings in C.

(14 Hours)

UNIT IV

Multidimensional Arrays in C – String functions in C – Practice problems

Functions in C: Function Prototype – Parameter Passing Techniques in C – Storage

Classes in C – Recursion Concept – Functions in C Practice problems. (14 Hours)

UNIT V

Pointers, Structures, and Unions: Pointers in C – Structures – Union – Enumeration (or enum) in C – Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student mark list preparation). (14 Hours)

LIST OF PRACTICAL

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series $S=1 - x + (x^2/2!) - (x^3/3!) + \dots - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

≥ 80 A

≥ 60 B

≥ 50 C

≥ 40 D

< 40 E

Print the details of the student, given the student Roll number as input.

SELF STUDY

1. Difference between while and do-while loop.
2. Student's mark list preparation using structure.

TEXT BOOKS

1. Balaguruswamy, E. (2019). *Programming in ANSI C*, McGraw Hill Education, 8th Edition, ISBN: 978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, (2018). *Programming in C*, Oxford University Press, 2nd Edition, ISBN: 978-01-9949-147-6.
3. Kernighan, B.W and Dennis M. Ritchie (2015). *The C Programming Language*, Pearson Education India, 2nd Edition, ISBN: 978-93-3254-944-9.

REFERENCE BOOKS

1. Yashavant P. Kanetkar (2019). *Let Us C*, BPB Publications, 16th Edition ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, *Problem Solving with C*, Pearson Education, ISBN: 978-93-325-3800-9.
3. Dr. Guruprasad Nagraj, *C Programming for Problem Solving*, Himalaya Publishing House. ISBN-978-93-5299-361-1.

Web Resources

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171/>

Course Code 23UCCA11	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	3	—	2	2	—	—
CO2	3	3	3	2	2	—	2	2	—	—
CO3	3	3	2	2	3	—	—	2	—	—
CO4	3	2	2	1	—	—	2	2	—	—
CO5	3	3	3	1	1	—	—	2	—	—

Strong - 3**Medium – 2****Low – 1**

Dr.M.PonnienSelvi
Head of the Department

Mrs.T.Veiluvanth
 Dr.P.Sudha
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester I	FUNDAMENTALS OF COMMERCE WITH COMPUTER APPLICATIONS	Hours/Week: 2	
SEC-1 Foundation Course		Credits: 2	
Course Code 23UCCF11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the fundamental concepts related to computer, programming and network. [K1]

CO2: enumerate the basic tax, statistical techniques and principles of banking and insurance. [K1]

CO3: explain the applications of computers and computer network. [K2]

CO4: describe the statistical techniques, filing of tax return, functions of banking and types of insurance. [K2]

CO5: make a comparison between computer sub-systems, components of computer system, computer software, statistical techniques, types of accounting and types of insurance. [K2]

Unit I

Fundamentals of Computer: Introduction – Computing Concepts – Computer System: Hardware – Software – Applications of Computer – Computer Organisation and Architecture: Central Processing Unit – Computer Software: System Software – Application Software – Language Translators – Algorithms – Flowcharts – Programming Languages: High-level Languages. (6 Hours)

Unit II

Computer Network : Local Area Network-Wide Area Network –Metropolitan Area Network -Intranet- Application of network – Internet – Internet Applications – World Wide Web – Web browsers – Using a Search Engine – Email Service.

(5 Hours)

Unit III

Accounting and Auditing

Financial Accounting: Meaning – Definition – Objectives – Basic Accounting Concepts – Company – Meaning – Definition – Characteristics – Tally – Features of Tally.

Cost Accounting: Definition – Principles of Cost Accounting.

Management Accounting: Meaning – Scope – Importance.

Auditing: Definition – Features – Objectives – Basic Principles of Audit.

(7 Hours)

Unit IV

Statistical Techniques in Business and Taxation :

Statistics: Meaning– Importance – Functions – Sources of Data –Presentation of Data – Measures of Central Tendency: Arithmetic Mean - Median – Mode – Measures of dispersion: Standard Deviation uses of Spreadsheet in statistics(formulae, chart) - Meaning and Types of Taxation- Tax rates- Filing of Tax returns.

(6 Hours)

Unit V

Banking and Insurance

Banking: Meaning- Definition- Functions of Banking- Classification of Banks – E-Banking-Meaning-Services.

Insurance: Definition of Insurance - Characteristics of Insurance – Types of Insurance.

(6 Hours)

SELF STUDY

1. Computer Architecture.
2. Principles of Insurance.

TEXT BOOKS

1. Balagurusamy, E. (2009). *Fundamentals of Computers*, Tata McGraw Hill Education Pvt.Ltd., ISBN: 9780070141605.
2. Jain,S.P.& Narang, K.L.(2018). *Financial Accounting- I*, Kalyani Publishers, New Delhi.
3. Xavier C. (2015). *World Wide Web design with HTML*, Mc Graw Hill Education(India) Private Limited, New Delhi, ISBN: 978-0-07-463971-9.
4. Tandon B.N.,& Sudharsanam S,& Sundharabahu S (2021)-*Practical Auditing*, Sultan Chand & Sons, New Delhi Hall of India.

5. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting*, Sultan Chand & Sons, New Delhi Hall of India.
6. Gupta M. P, & Gupta, S.P (2019). *Business Statistics* Sultan Chand & Sons, New Delhi Hall of India
7. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.
8. Periyasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House, 2nd Revised Edition.

REFERENCE BOOK

Dinkar Pagare,(2021). *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.

WEB RESOURCES

1. <https://study.com/learn/lesson/commerce-importance-and-branches>
2. <https://www.vedantu.com/commerce/concept-of-auditing>
3. <https://www.vedantu.com/commerce/concept-of-Banking-insurance>

Course Code 23UCCF11	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	—	1	—	—	—	1	—	—
CO2	3	3	—	1	2	—	2	2	1	—
CO3	3	3	—	2	—	—	—	2	2	2
CO4	3	—	3	3	2	2	2	2	2	2
CO5	3	3	2	2	2	2	2	2	2	2

Strong - 3

Medium – 2

Low – 1

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Dr.B.Suganya
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)
(for those who join in 2023 - 2024)

Semester II	FINANCIAL ACCOUNTING- II	Hours/Week: 5	
Core Course -3		Credits: 5	
Course Code 23UCOC21		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the features of branch and departmental accounts, consignment, joint venture, hire purchase and instalment purchase system. [K1]
- CO2: describe basic accounting treatment and compare consignment and sales, partnership and joint venture, branch and departmental accounting and hire purchase and instalment purchase system. [K2]
- CO3: explain the accounting principles to find out profit or loss from concerned accounts and ventures. [K2]
- CO4: illustrate goods sent at an invoice price, joint bank transactions, inter branch/ department transfer and the apportionment of indirect expenses among various departments. [K3]
- CO5: calculate the value of abnormal loss, closing stock in consignment and repossessed stock in case of default, present branch and departmental accounts in final accounts format. [K3]

UNIT I

Branch Accounts: Meaning – Objects – Types of Branches – Dependent Branches – Features of Dependent Branches – Accounting in respect of dependent Branches (Excluding Stock and Debtors System and Wholesale Branch System) – Selling goods only for Cash – Branches Selling goods both for Cash and Credit – Goods Invoiced to Branches at Selling Price. (15 Hours)

UNIT II

Departmental Accounting: Meaning – Need and Advantages of Departmental Accounting

– Methods and Techniques of Departmental Accounting – Departmental Trading and Profit & Loss Account – Departmentalization of Expenses – Accounting for Inter-departmental Transfers both at Cost Price and Invoice Price. (10 Hours)

UNIT III

Hire Purchase and Instalment Purchase Systems:

Hire Purchase System: Definition – Features – Accounting Treatment – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Complete and Partial Repossession (Hire Purchase Trading Account – Methods of Computation of Profit – Theory only)

Instalment Purchase System: Accounting Treatment. (20 Hours)

UNIT IV

Consignment: Meaning – Features – Distinction between Consignment and Sale – Proforma Invoice – Account Sales – Overriding Commission – Delcredere Commission – Losses in Consignment – Pricing of goods sent on Consignment – Valuation of Stock – Journal Entries and Ledger Accounts in the Books of Consignor and Consignee. (15 Hours)

UNIT V

Joint Venture: Meaning – Features – Joint Venture and Partnership – Methods of Recording Joint Venture Transactions: a) When Separate Set of Books are Maintained b) When Separate Set of Books are not maintained. (Complete Record Method) (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Distinction between Departments and Branches; Hire Purchase and Instalment Purchase System.
2. Joint Venture Accounting under Partial Record Method.

NOTE:**Composition of the Question Paper:****Theory : 40 %****Problems : 60 %****TEXT BOOK**

Reddy, T.S., & Murthy, A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition.

REFERENCE BOOKS

1. Arulanandam, M.A., & Raman, K.S.(2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Revised Edition.
2. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 11th Revised Edition.

Course Code 23UCOC21	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	—	—	—	—	—	1	---
CO2	3	3	3	—	—	2	—	—	1	---
CO3	3	3	2	1	2	2	3	2	1	1
CO4	3	3	3	—	3	—	2	1	1	1
CO5	3	3	2	2	3	—	3	1	1	1
Strong - 3			Medium – 2			Low – 1				

Dr.M.Ponnien Selvi
Head of the Department

Dr.M.Ponnien Selvi
Dr.B.Suganya
Mrs.B.Jeya Sudha
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester II	BANKING THEORY, LAW AND PRACTICE	Hours/Week: 5	
Core Course-4		Credits: 5	
Course Code 23UCOC22		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of various concepts related to banking theory, law & practice and e-banking. [K1]

CO2: describe the types of deposits, forms of advances and the features of negotiable instruments. [K2]

CO3: explain the advantages and disadvantages of e-banking and electronic payment and duties of paying banker and collecting banker. [K2]

CO4: apply the provisions related to paying banker, collecting banker and negotiable instruments. [K3]

CO5: illustrate the precautions to be taken by bankers and customers in any banking and e-banking transactions. [K3]

UNIT I

Introduction: Banking – Definition – Meaning of Banker and Customer – Relationship between a Banker and a Customer – Special Types of Customers – Minor, Lunatic, a Partnership Firm and a Joint Stock Company – General Precautions for Opening an Account – Types of Deposits - Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit.
(15 Hours)

UNIT II

Negotiable Instruments : Features – Cheque – Meaning – Definition – Features – Drawing of a Cheque – Crossing of a Cheque and its Significance – Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement.
(15 Hours)

UNIT III

Paying Banker: Precautions before Honouring a Cheque – Payment in Due Course – Holder in Due Course – Statutory Protection to a Paying Banker.

Collecting Banker: Holder for Value – Statutory Protection – Duties of a Collecting Banker.
(15 Hours)

UNIT IV

Loans and Advances : Principles of Sound Lending –Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien.
(15 Hours)

UNIT V

Electronic Banking and Electronic Payments: Electronic Banking – Advantages and Disadvantages – Core Banking Solutions – Features – Advantages and Disadvantages – Cheque Truncation System – Real Time Gross Settlement – National Electronic Fund –Cash Deposit Machine – Automated Teller Machine –Debit Card –Credit Card – Smart Card.
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Current Deposit Vs Savings Deposit.
2. Impact of Technology on Banking System.

TEXT BOOKS

1. Gordon, E., & Natarajan, K.(2017). *Banking Theory Law and Practice*, Mumbai: Himalaya Publishing House Pvt.Ltd., 26thRevised Edition.(Unit I –IV).
2. Rama, A., & Aruna Devi, A.(2019). *Banking Technology*, Chennai: New Century Book House (P) Ltd. 5th Revised Edition. (Unit V).

REFERENCE BOOKS

1. Varshney, P.N. (2014). *Banking Law and Practice*, New Delhi: Sultan Chand and Sons.
2. Kandasami, K.P., Natarajan, S., & Parameswaran, R. (2009). *Banking Law and Practice*, New Delhi : S.Chand and Company Ltd. 4th Revised Edition, Reprint 2013.

Course Code 23UCOC22	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	1	1	1	-	-	2	-	-
CO2	3	3	1	1	1	-	-	2	-	2
CO3	3	3	1	1	1	1	1	2	2	-
CO4	3	3	1	1	—	—	—	2	-	2
CO5	3	3	1	1	1	1	1	3	-	-

Strong - 3**Medium – 2****Low – 1**

Dr.R.Ponnien Selvi
Head of the Department

Dr.M.Annam
 Dr.P.T.Kanthimathi
 Dr.V.Sakthidevi
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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)
(for those who join in 2023 - 2024)

Semester II	INTRODUCTION TO PC SOFTWARE	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 23UCCA21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts of computers and MS Office. [K1]

CO2: describe the fundamentals of computers and the features of MS-Word, MS-Excel and MS-Access. [K2]

CO3: describe the creation of power point presentation and its features. [K2]

CO4: apply the features of computer organization, MS-Word, MS-Excel.[K3]

CO5: illustrate the functions of MS-PowerPoint and MS-Access. [K3]

UNIT I

Introduction to Computers: History and Development of Computers – Characteristics of Computer – Limitations of Computers – Types of Computers – Generations of Computers – Computer Organization. (8 Hours)

UNIT II

Word: Special Features of Microsoft Word 2007 – Opening Screen – Home Panel – Insert Panel – Page Layout Panel – Mailings Panel – Review Panel, Reference Panel – Saving, Opening, Closing and Printing a Document – Editing the Document: Auto Correct, Auto Format, Find and Replace – Formatting the Text – Using Office Button. (17 Hours)

UNIT III

Excel: Creating a Worksheet in Excel 2007 – Formula: Copying Formula, Formulas that Make Decisions and Auto Calculate – Creating Charts – Goal Seeking – Creating a Pivot Table Report – Formatting Numbers and Labels – Changing the Size of Rows and Columns – Adding and Deleting Rows and Columns – Applying Themes – Add or Remove a Worksheet Background – Convert Text to Columns – Protecting Worksheet – Functions in Excel. (20 Hours)

UNIT IV

Power Point: Creating a New Presentation – Power Point Views – Entering and Moving the Text – Adding Graphics to a Slide – Adding an Animated Cartoon, Movie and Sound to a Slide – Adding Slide Transitions and Text Transitions, Reordering & Duplicating Slides – Making Slide Shows. (15 Hours)

UNIT V

Access: New Features of MS – Access 2007 – Creating a Database: New Database, Design Template – Creating a Table: Design View, Datasheet View, Data Types, Setting Primary Key, Table Relationships, Managing Data – Creating a Query: Design View, Query Wizard – Creating Forms – Generating Reports. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Applications of Computers .
2. Auditing the Work Book.

TEXT BOOKS

1. Dinesh Maidasani, (2013). *Learning Computer Fundamentals, MS Office and Internet & Web Technology*, New Delhi: Firewall Media, 3rd Edition. (Unit – I to IV)
2. Sanjay Saxena, (2011). *MS Office 2007 in a Nutshell*, New Delhi: Vikas Publishing House Private Limited. (Unit – V)

REFERENCE BOOKS

1. Jerry Joyce Marianne Moon, (2007). *Plain & Simple 2007 Microsoft Office System*, New Delhi: Prentice Hall of India Private Limited.
2. Michael Price, (2010). *Office 2007*, New Delhi: Tata McGraw Hill Education Private Limited.

Course Code 23UCCA21	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	3	–	2	2	–	–
CO2	3	3	3	2	2	–	2	2	–	–
CO3	3	3	2	2	3	–	–	2	–	–
CO4	3	2	2	1	–	–	2	2	–	–
CO5	3	3	3	1	1	–	–	2	–	–

Strong - 3**Medium – 2****Low – 1**

Dr. M.Ponnien Selvi

Head of the Department

Mrs. T. Veiluvanth

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Course Designers



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VIRUDHUNAGAR - 626 001

B.Com. (Computer Applications)
(for those who join in 2023 - 2024)

Semester II	Business Analytics using Excel Practical	Hours/Week: 2	
SEC -2		Credits: 2	
Course Code 23UCCS21P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: write the basic steps to create excel worksheet. [K2]
 CO2: mention the specific procedures for the required lab practical in MS-Excel. [K2]
 CO3: draft the various advanced excel functions. [K3]
 CO4: create the required worksheet, chart and use of various advanced excel functions. [K3]
 CO5: display and explain the output. [K3]

LIST OF PRACTICAL

MS Excel

1. Preparation of Inventory Details using Multiple worksheet.
2. Preparation of Employee Details using VLOOKUP.
3. Preparation of Employee Pay details using HLOOKUP.
4. Preparation of Sales Details using XLOOKUP.
5. Creation of Gantt Chart for Company Project Details.
6. Preparation of Company Details using Index and Match function.
7. Creation of Dashboard for Company Expenses Details.
8. Preparation of Product Details using Advanced Pivot Table.
9. Create a Macro for Employee Details of various departments.
10. Creation of Sparkline for Product Details

Course Code 23UCCS21P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	1	1	–	–	1	–	–
CO 2	3	2	2	1	–	–	2	1	–	–
CO 3	3	3	3	2	2	–	2	2	–	–
CO 4	3	3	3	1	2	–	1	2	2	–
CO 5	3	3	2	1	2	–	–	2	2	–

Strong - 3**Medium – 2****Low – 1**

Dr. M.Ponnien Selvi
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 Dr.E. Synthiya Judith Gnanaselvi
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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (for those who join in 2023 - 2024)

Semester III	CORPORATE ACCOUNTING-I	Hours/Week:5	
Core Course		Credits:5	
Course Code		Internal	External
23UCOC31		25	75

COURSE OUTCOMES

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

CO1: state the meaning of accounting concepts relating to issue and redemption of shares and debentures and financial statements. [K1]

CO2: describe the format and procedure for preparing the final accounts of a company as per Companies Act 2013. [K2]

CO3: explain the accounting treatment regarding the Issue & Redemption of Preference Shares & Debentures and the methods of valuation of shares and goodwill. [K2]

CO4: prepare company final accounts. [K3]

CO5: Compute the value of goodwill and shares under different methods and assess its applicability. [K3]

UNIT I

Issue of Shares

Issue of Shares: Meaning – Divisions of share capital – Issue of Shares at Par-Premium – Discount – Under Subscription and Over Subscription – Pro-rata Allotment Forfeiture of shares – Reissue of shares – Rights Issue and Bonus Shares – Underwriting of Shares and Debentures – Underwriting Commission – Types of Underwriting. (15 Hours)

UNIT II

Issue & Redemption of Preference Shares & Debentures

Preference Shares: Meaning – Types – Issue of Preference Shares – Redemption of Preference Shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

Debentures: Meaning – Types – Issue of Debentures – Redemption – Methods – In-One lot-in Instalment – Purchase in the Open Market includes Ex-Interest and Cum-Interest – Sinking Fund Investment Method. (15 Hours)

UNIT III

Final Accounts

Introduction: Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration – Profit Prior to Incorporation.

(15 Hours)

Unit IV

Valuation of Goodwill & Shares

Valuation of Goodwill: Meaning – Features – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

Valuation of Shares: Factors – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. (15 Hours)

Unit V

Indian Accounting Standards

International Financial Reporting Standard (IFRS): Meaning and its Applicability in India – Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only) (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Provisions and Accounting Treatment for the issue of Bonus Shares.
2. Indian Accounting Standards VS International Financial Reporting Standard VS Generally Accepted Accounting Principles (GAAP)

Note:**Composition of the Question Paper:****Theory: 20%****Problems: 80%****TEXT BOOKS**

1. T.S. Reddy, A. Murthy (2022), *Corporate Accounting*, Margham Publication, Chennai.
2. S.P. Jain and N.L. Narang, (2021), *Advanced Accounting*, Vol II, Kalyani Publication, New Delhi.

REFERENCE BOOKS

1. R.L. Gupta and M. Radhaswamy (2019), *Corporate Accounting*, Vol I, Sultan Chand, New Delhi.
2. Shukla, Grewal and Gupta (2017), *Advanced Accounts*, Vol I, S.Chand, New Delhi, 19th edition
3. M.C.Shukla, (2019), *Advanced Accounting*, Vol I, S.Chand, New Delhi.
4. Prasanth Athma, (2016), *Corporate Accounting I*, Himalaya Publishing house, Mumbai.

WEB RESOURCES

1. <https://www.tickertape.in/blog/issue-of-shares/>
<https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshare.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

Course Code 23UCOC31	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	—	—	—	—	—
CO2	3	3	3	3	3	—	—	—	—	—
CO3	3	3	3	3	3	—	—	—	—	—
CO4	3	3	3	3	2	1	1	1	—	3
CO5	3	3	3	3	2	2	2	1	—	—

Strong-3**Medium– 2****Low– 1**

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Mrs.J.Babitha
Ms.S.Uva Dharshini
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V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (for those who join in 2023 - 2024)

Semester III	BUSINESS MATHEMATICS & STATISTICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 23UCCC31		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to the prescribed contents of business mathematics and statistics. [K1]

CO2: describe the formulae related to the prescribed contents of business mathematics and statistics. [K2]

CO3: explain the types of interest, annuity, measures of central tendency, correlation, regression, and index numbers. [K2]

CO4: solve the problems related to ratio, proportion, variations, indices, logarithms, interests, annuity, and progression. [K3]

CO5: solve the problems related to measures of central tendency, correlation, regression, time series analysis and index numbers. [K3]

UNIT I

Ratio, Proportion and Variations, Indices and Logarithms. (15 Hours)

UNIT II

Interest and Annuity: Banker's Discount – Simple and Compound Interest – Arithmetic, Geometric and Harmonic Progressions. Annuity – Meaning – Types of Annuity Applications – Ethical Guidelines in Business Statistics and Mathematics.

(15 Hours)

UNIT III

Business Statistics Measures of Central Tendency: Arithmetic Mean, Geometric Mean – Harmonic Mean – Mode and Median – Quartiles – Deciles – Percentiles. Measures of Variation – Range – Quartile Deviation and Mean Deviation –

Variance and Standard Deviation & Co-efficient – Measures of Central Tendency and Dispersion using MS Excel.

(15 Hours)

UNIT IV

Correlation and Regression: Correlation–Karl Pearson’s Coefficient of Correlation– Spearman’s Rank Correlation – Regression Lines and Coefficients.

(15 Hours)

UNIT V

Time Series Analysis and Index Numbers

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations–Index Numbers –Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Data
2. Consumer Price Index

TEXT BOOKS

1. Pillai, R.S.N., (2019).*Statistics Theory and Practice*, S.Chand & Company Ltd, New Delhi
2. Manoharan,M, Elango, C., Eswaran, K.L.(2013).*Business Mathematics*, Palani Paramount
3. Gupta B.N., Business Mathematics & Statistics, Shashibhawan publishinghouse, Chennai
4. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
5. Vittal, P.R. *Business Mathematics Statistics*, Margham Publications, Chennai.
6. Gupta, S.P.(2020),*Statistical Methods*,Sultan Chand & Son, New Delhi.

REFERENCE BOOKS

- 1.J.K. Sharma, *Fundamentals of Business Statistics*, Vikas publishing, Noida
2. Peter Waxman, *Business Mathematics & Statistics*, Prentice Hall, New York.

Course Code 23UCCC31	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	1	–	–	1	1	–	–	–
CO2	3	2	1	2	1	2	2	–	–	–
CO3	3	3	1	3	2	2	2	2	–	2
CO4	3	3	2	2	–	3	2	–	–	–
CO5	3	3	2	3	–	2	3	–	–	–
Strong – 3			Medium – 2			Low – 1				

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Semester III	PROGRAMMING IN JAVA PRACTICAL	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 23UCCA31P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of concepts related to Java programming. [K2]

CO2: describe about the structure of Java programming. [K2]

CO3: make use of multithreading, adapter class and applet in Java programming. [K3]

CO4: write programs in Java programming using data types, array, inheritance and package. [K3]

CO5: use multithreading, adapter classes and applets in Java programming. [K3]

UNIT I

Introduction: Review of Object–Oriented concepts – Java buzzwords (Platform independence, Portability, Threads)– JVM architecture –Java Program structure – Java main method – Java Console output(System.out) – simple java program – Data types – Variables – type conversion and casting– Java Console input: Buffered input – operators – control statements – Static Data – Static Method – String and String Buffer Classes .

(8 Hours)

UNIT II

Java user defined Classes and Objects – Arrays – constructors – Inheritance: Basic concepts – Types of inheritance – Member access rules – Usage of this and Super key word – Method Overloading – Method overriding – Abstract classes – Dynamic method dispatch – Usage of final keyword.

(10 Hours)

UNIT III

Packages: Definition – Access Protection – Importing Packages – Interfaces: Definition – Implementation – Extending Interfaces Exception Handling: try – catch

– throw – throws – finally – Built-in exceptions – Creating own Exception classes –
garbage collection, finalise. (14 Hours)

UNIT IV

Multithreaded Programming: Thread Class – Runnable interface –Synchronization –
Using synchronized methods – Using synchronized statement – Interthread
Communication – Deadlock. (14 Hours)

UNIT V

Adapter classes – Inner classes –Java Util Package / Collections Frame work:
Collection & Iterator Interface– Enumeration– List and Array List– Vector–
Comparator – Applets: Applets – Advantages and Disadvantages of Applet – HTML
Tags – Life Cycle of an Applet – Applet Tags in HTML. (14 Hours)

LIST OF PRACTICAL

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer.
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text.
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
 - a) String length
 - b) Finding a character at a particular position
 - c) Concatenating two strings
6. Write a program to perform the following string operations using String class:
 - a) String Concatenation
 - b) Search a substring
 - c) To extract substring from given string
7. Write a program to perform string operations using StringBuffer class:
 - a) Length of a string
 - b) Reverse a string
 - c) Delete a substring from the given string

8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
1. Write a program to demonstrate the use of following exceptions.
 - a) Arithmetic Exception
 - b) Number Format Exception
 - c) Array Index Out of Bound Exception
 - d) Negative Array Size Exception
2. Displaying a Message in Applet.
3. Designing Shapes in Applet.

SELF STUDY FOR ASSIGNMENT

1. Input / Output Exceptions.
2. Graphics Programming

TEXT BOOKS

1. Balagurusamy, E. *Programming with Java*, New Delhi: Tata McGraw Hill Publishing Company Limited, 5rd Edition.
2. Herbert Schildt, (2010). *The Complete Reference*, Tata McGraw Hill, New Delhi, 7th Edition.
3. Gary Cornell, (1999). *Core Java 2 Volume I – Fundamentals*, Addison Wesley.

REFERENCE BOOK

Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

WEB RESOURCES

Web resources from NDL Library, E-content from open-source libraries

Course Code 23UCCA31P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO5	PSO6	PSO7
CO1	3	3	1	2	1	–	–	2	–	–
CO2	3	3	–	2	1	–	–	2	–	–
CO3	3	3	–	–	1	–	–	2	–	–
CO4	3	3	–	–	–	–	–	2	–	–
CO5	3	3	1	–	–	–	–	2	–	1

Strong – 3**Medium – 2****Low – 1**

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Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester III	ENTREPRENEURIAL SKILL DEVELOPMENT	Hours/Week: 1
Skill Enhancement Course		Credits: 1
Course Code 23UCOS31		Internal 100

COURSE OUTCOMES

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

CO1: state the meaning of concepts related to entrepreneurship and entrepreneurial projects. [K1]

CO2: mention the characteristics, functions, qualities and types of Entrepreneur . [K1]

CO3: explain about entrepreneurial ideas and entrepreneurial projects. [K2]

CO4: describe the institutional finance to entrepreneurs. [K2]

CO5: prepare project reports for traditional and digital entrepreneurship. [K3]

UNIT I

Entrepreneur: Definition – Characteristics – Functions – Qualities – Types – Role of Entrepreneurship in Economic Development. (3 Hours)

UNIT II

Women Entrepreneurs and Digital Entrepreneurship

Women Entrepreneurs (10) – Digital Entrepreneurship – Types – Steps to Start a Digital Business – Difference Between Traditional and Digital Entrepreneurship. (3 Hours)

UNIT III

Entrepreneurial Ideas: Search for Business Idea – Sources of Ideas – Idea processing and Selection.

(3 Hours)

UNIT IV

Entrepreneurial Projects:

Classification of Projects – Project Identification – Project Formulation: Elements – Project Selection: Criteria – Preparation of Project Report –Project Implementation.

(3 Hours)

UNIT V

Institutional finance to Entrepreneurs: DIC - TIIC – SIDBI- SFC – SIPCOT – EXIM BANK Entrepreneurial Assistance under MSMED Act. (3 Hours)

SELF STUDY FOR ASSIGNMENT

1. Stages of Project Life Cycle.
2. Challenges Faced by Women Entrepreneurs in India.

TEXT BOOK

Gupta, C.B., & Srinivasan, N.P., (2020). *Entrepreneurial Development*, New Delhi: Sultan Chand & Sons, Revised Edition.

REFERENCE BOOKS

1. Khanka, S.S. (2012). *Entrepreneurial Development*, New Delhi: S.Chand & Company Ltd., 4th Revised Edition.
2. Gordon. E. & Natarajan. K., (2018). *Entrepreneurship Development*, Mumbai: Himalaya Publishing House Pvt. Ltd., 16th Revised Edition.

Course Code 23UCOS31	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	—	—	—	1	1	—
CO2	3	3	3	3	—	—	—	—	-	—
CO3	3	3	3	3	—	2	2	1	2	1
CO4	3	3	3	3	2	2	2	1	2	—
CO5	3	3	2	3	2	3	3	1	2	1

Strong – 3**Medium – 2****Low – 1**

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Semester III	SOFT SKILL DEVELOPMENT	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 23UCOS32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts of soft and hard skills. [K1]

CO2: mention the importance and components of soft skills. [K1]

CO3: explain the various factors influencing soft skills. [K2]

CO4: describe the various techniques of soft skills in stress management, preparation of resume

and interview. [K2]

CO5: identify the good manners and develop the soft skills. [K3]

UNIT I

Soft Skills : Meaning – Definition – Soft Skills Vs Hard Skills – Significance of Soft Skills – Components of Soft Skills – Practice of Soft Skills – Factors Determining Soft Skill – Biological Factors – Family and Social Factors – Situational Factors – Cultural Factors. (6 Hours)

UNIT II

Art of Listening: Principles of Listening – Types of Listening – Tips to Improve Listening.

Art of Speaking: Features of Speaking –Activities that Improve Speaking

Art of Reading: Importance of Reading – Types of Reading –Tips for Effective Reading.

Art of Writing: Importance of Writing Skills – Tips for Improving Writing.

(6 Hours)

UNIT III

Interpersonal Behaviour: Meaning – Types – Co-operative Behaviour–Conflicting Behaviour - Strategies of Interpersonal Conflict Resolution

Time Management: Meaning – Secrets of Time Management – Difficulties in Time Management –Tips for Successful Time Management.

Stress Management: Meaning – Effects of Stress – Kinds of Stress – Tips for Effective Stress Management.

(6 Hours)

UNIT IV

Preparing Curriculum Vitae, Resume: Meaning of Resume, CV and Bio-Data, Tips for Writing an Application Letter – Specimen of Solicited and Unsolicited Application Letter – Preparation of CV –Tips for Preparation of CV – Specimen of CV, Bio-Data and Resume.

Group Discussion: Meaning, Purpose of Group Discussion – Tips for Group Discussion.

(6 Hours)

UNIT V

Interview: Meaning – Job Interview – Preparations to Face Interview – Preparation Before, During and After Interview – Role of Interviewer.

Telephonic Interview: Tips for the Preparation of Telephonic Interview – Practice for Telephonic Interview – Points Considered During and After Telephonic Interview – Virtual Interview.

Job Fair: Meaning – Tips to attend Job Fair.

(6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Self-introduction, Conversation with your Senior College Mate about the College Environment.
2. Good Manners and Conduct.

TEXT BOOK

Rama, A., Kanthimathi, P.T., & Subasini, M.(2019). *Soft Skills*, Chennai: New Century Book House (P) Ltd., First Edition.

REFERENCE BOOKS

1. Alex, K. (2011). *Soft Skills*, New Delhi: S.Chand Company Limited, 2nd Revised Edition.
2. Natarajan.L., & Santhakumari, P. (2018). *Soft Skills Development*, Chennai: Margham Publication, 1st Edition.

Course Code 23UCOS32	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	1	2	3	3	–	–	–	2	2	–
CO2	1	2	3	3	–	–	–	2	2	–
CO3	3	2	3	3	–	1	1	2	3	1
CO4	2	2	3	3	–	–	–	2	2	–
CO5	2	2	3	3	2	–	–	1	2	1

Strong – 3 Medium – 2 Low – 1

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Semester IV	CORPORATE ACCOUNTING - II	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 23UCOC41		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the meaning of accounting concepts relating to amalgamation, absorption, alteration of share capital, internal and external reconstruction, banking companies, insurance companies, holding and subsidiary company and liquidation of companies. [K1]
- CO2: describe the methods of purchase consideration, accounting treatment with regard to alteration of share capital, banking and insurance companies and Legal proceedings relating to winding up. [K2]
- CO3: describe the accounting procedure of amalgamation, absorption and external reconstruction, conversion of stock, holding and subsidiary company and statement of affairs and deficiency accounts. [K2]
- CO4: calculate purchase consideration, and prepare the liquidator's Final Statements. [K3]
- CO5: prepare the final accounts of companies. [K3]

UNIT I

Amalgamation and Absorption: Amalgamation and Absorption – Meaning – Purchase Consideration – Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Types of Methods of Accounting for Amalgamation – The Pooling of Interest Method – The Purchase Method (Excluding Inter-Company Holdings).

Alteration of Share Capital, Internal and External Reconstruction: Alteration of Share Capital – Modes of Alteration – Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability. (15 Hours)

UNIT II

Accounting of Banking Companies: Final Statements of Banking Companies (As Per New Provisions) – Non-Performing Assets – Rebate on Bills Discounted – Profit and Loss Account – Balance Sheet as per Banking Regulation Act 1949. (15 Hours)

UNIT III

Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies – New Format.

(15 Hours)

UNIT IV

Consolidated Financial Statements: Introduction – Holding and Subsidiary Company – Legal Requirements Relating to Preparation of Accounts – Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).
(15 Hours)

UNIT V

Liquidation of Companies: Meaning – Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) – Order of Payment – Liquidators Remuneration – Liquidator's Final Statement of Accounts.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Accounting Treatment of External Reconstruction.
2. Accounting treatment with regard to Interest on Doubtful Debts in case of banking companies.

NOTE:

Composition of the Question Paper:

Theory:	20%
Problems:	80%

TEXT BOOKS

1. Reddy, T.S. & Murthy, A. (2022). *Corporate Accounting*, Chennai: Margham Publications, Revised Sixth Edition.
2. Jain, S.P. & Narang. K.L. (2021). *Advanced Accountancy*, New Delhi: Kalyani Publishers.
3. Gupta, R.L. & Radhasamy M, (2019). *Advanced Accountancy, Volume-II*, Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Arulanandam, M.A. & Raman. K.S., (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House.
2. Shukla, M.C. & Grewal, T.S. (2019). *Advanced Accounts*, Volume II, New Delhi: Sultan Chand & Sons, Nineteenth Edition.

WEB RESOURCES

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Course Code 23UCOC41	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	2	-	-	-	-	-
CO2	3	3	3	3	2	-	-	-	-	-
CO3	3	3	3	3	2	-	-	3	-	-
CO4	3	3	3	3	2	2	2	-	-	-
CO5	3	3	3	3	2	2	2	2	-	3

Strong – 3 Medium – 2 Low – 1

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Semester IV	COMPANY LAW	Hours/Week:4	
Core Course		Credits:4	
Course Code 23UCCC41		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic provisions in company law related to company, its formation, meeting, resolution, auditor, management, and winding up. [K1]

CO2: explain the classification of companies, procedure for formation of company and types of company meetings. [K2]

CO3: explain about the board of directors, National Company Law Tribunal, National Company Law Appellate Tribunal, Modes of Winding Up, and company liquidator. [K2]

CO4: highlight the differences between types of companies, various documents, shares, meetings, and resolutions. [K3]

CO5: summarise the procedure for appointment and removal of directors and the procedure for winding up. [K3]

UNIT I

Introduction to Company law

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control – Distinguish between public company and private company. (12 Hours)

UNIT II

Formation of Company

Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of

Association – Difference between Memorandum of Association and Articles of Association – Certificate of Incorporation – Prospectus – Contents – Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

(12 Hours)

UNIT III

Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy – Resolution – Ordinary & Special – Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor .

(12 Hours)

UNIT IV

Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading– Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) Special Courts.

(12 Hours)

UNIT V

Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

(12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Issue of bonus shares
2. Procedure for payment of dividend

TEXT BOOKS

1. Kapoor N.D., (2021). *Elements of Company Law*, Sultan Chand & Sons, Chennai ,31st Revised Edition 2021.
2. Kapoor N.D., (2021). *Business law* , Sultan Chand & Sons Chennai , 7th Revised Edition .

3. Pillai & Bagavathi R.S.N., (2015). *Business Law*, Sultan Chand & Sons, Chennai ,1st Edition.

REFERENCE BOOKS

1. Kapoor N.D., (2021). *Elements of Mercantile Law*, Sultan Chand Sons, Chennai ,37th Revised Edition 2017.
2. Preethi Agarwal, *Business Law*, CA foundation study material .

Web Resources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>.
2. <https://vakilsearch.com/blog/explain-procedure-formation-company>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Course Code 23UCCC41	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	1	–	–	–	1
CO2	3	3	3	3	–	1	–	1	–	1
CO3	3	3	3	3	–	1	–	–	2	–
CO4	3	3	3	3	–	1	–	–	–	–
CO5	3	3	3	3	–	1	–	–	–	1
Strong – 3			Medium – 2			Low – 1				

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B.Com. (Computer Applications)

(for those who join in 2023 - 2024)

Semester IV	RELATIONAL DATABASE MANAGEMENT SYSTEM PRACTICAL	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 23UCCA41P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of basic concepts of Relational Database Management System.[K2]

CO2: explain the procedure of DBMS, ER diagram Relational database and normalization. [K2]

CO3: make use of DDL & DML Command, join operators, queries and SQL Functions.[K3]

CO4: apply the procedure of ER diagram, normalization in database management system. [K3]

CO5: use various SQL queries in RDBMS. [K3]

UNIT I

Introduction to DBMS– Data and Information – Database – Database Management System – Objectives– Advantages – Components – Architecture. ER Model: Building blocks of ERDiagram (8 Hours)

UNIT II

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages.

Structure of Relational Database: Introduction to Relational Database Design – Objectives – Tools –Redundancy and Data Anomaly (10 Hours)

UNIT III

Functional Dependency – Normalization – 1NF – 2NF – 3NF–BCNF. Transaction Processing – Database Security. (14 Hours)

UNIT IV

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT – MINUS. (14 Hours)

UNIT V

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join.

Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM.

SQL Functions: Date and Time Function – Numeric Function – String Function –

Conversion Function.

(14 Hours)

LIST OF PRACTICAL

1. DDL and DML Commands on Employee table.
2. Transaction Control Statements in the Student table.
3. Aggregate Functions on Student table.
4. SQL Operators.
5. SET Operators.
6. Customer details having various Joins.
7. Student table using Correlated Queries.
8. Library table using Sub Query.
9. Numeric Functions.
10. String Functions.

SELF STUDY FOR ASSIGNMENT

1. PL/SQL Exceptions
2. PL/SQL Triggers

TEXT BOOKS

1. S. Sumathi, S. Esakkirajan, (2007). *Fundamentals of Relational Database Management System*, Springer International Edition .
2. Alexis Leon., & Mathews Leon, *Data Base Management System*, Chennai: Vijay Nicole Imprints Pvt. Ltd.

REFERENCE BOOKS

1. Abraham Silberchatz, Henry F. Korth, S. Sudarshan, (2019). *Database System Concepts*, McGraw Hill, 7th Edition.
2. Alexis Leon & Mathews Leon, (2014). *Fundamentals of DBMS* Vijay Nicole Publications , 2nd Edition.

Web Resources

1. <https://nptel.ac.in/courses/106106093/>
2. <https://nptel.ac.in/courses/106106095/>
3. NPTEL & MOOC courses titled Relational Database Management Systems

Course Code 23UCCA41P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO5	PSO6	PSO7
CO1	3	3	1	–	–	–	–	1	–	–
CO2	3	3	–	–	–	–	–	1	–	–
CO3	3	3	–	–	–	–	–	2	–	–
CO4	3	3	–	–	–	–	–	2	2	–
CO5	3	3	1	–	–	–	–	2	2	–
Strong – 3			Medium – 2			Low – 1				

Dr.M.PonnienSelvi
Head of the Department

Mrs.T.Veiluvanthal
 Dr.P.Sudha
Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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Semester IV	DESKTOP PUBLISHING PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 23UCCS41P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic steps to create flash, Photoshop and PageMaker.[K2]

CO2: mention the specific procedures for the required lab practical in Multimedia. [K2]

CO3: apply the elements of multimedia in flash and pagemaker. [K3]

CO4: prepare photoshop document using tools in multimedia. [K3]

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

Flash

1. Designing a Flash Program for Text Effects
2. Designing Flash Animation using Tweening Techniques
3. Designing Flash Animation using Morphing Techniques
4. Designing Flash Animation using Masking Techniques
5. Designing Flash Animation using Action Script

Photoshop

1. Creating an Image using Photoshop
2. Creating a Mirror Effect for Text and Picture using Photoshop
3. Creating a Rain Effect using Photoshop
4. Colouring an Image using Photoshop
5. Designing an Image using Brush Tool

PageMaker

- 1.Designing a Visiting Card using PageMaker
- 2.Designing an Invitation Card using PageMaker
- 3.Designing a Page of Images using PageMaker

Course Code 23UCCS41P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	1	2	1	–	–	3	3	1
CO 2	3	3	1	2	3	–	–	3	3	–
CO 3	3	3	1	–	2	–	–	3	3	–
CO 4	3	3	–	–	–	–	–	3	3	–
CO 5	3	3	2	2	1	–	–	3	3	–

Strong – 3**Medium – 2****Low – 1**

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Semester IV	AI TOOLS FOR BUSINESSMEN	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 23UCCS42		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to AI. [K1]

CO2: mention the AI practical applications of AI. [K1]

CO3: explain the AI tools and techniques for business operations, data management and decision making. [K2]

CO4: describe the steps involved in AI implementation.[K2]

CO5: highlight the ethical and legal considerations in AI adoption. [K3]

UNIT I

Introduction to AI for Business: Overview of Artificial Intelligence (AI) and its Relevance to Business Operations - **Understanding basic AI Concepts:** Machine Learning, Deep Learning, and Natural Language Processing – Importance of AI in Enhancing Decision – making and Competitiveness in Business – Big Data Analysis using AI .

(6 Hours)

UNIT II

Practical Applications of AI in Business: Exploration of AI Tools and Techniques Applicable to Business Operations – Case Studies showcasing Successful AI Implementations in Various Industries – Identifying Opportunities for Leveraging AI in Optimizing Business Processes and Improving Efficiency – Sending Message using AI .

(6 Hours)

UNIT III

Implementing AI Solutions: Steps involved in Implementing AI Solutions in a Business Context – Selecting Appropriate AI Tools and Technologies based on Business Needs – Overcoming Common Challenges and Pitfalls in AI Adoption – Implementation of Voice using AI. (6 Hours)

UNIT IV

Data Management for AI driven Decision Making: Importance of Data Quality and Data Governance in AI Projects – Data Collection, Preprocessing, and Feature Engineering for AI Applications – Leveraging Data Analytics to Extract Actionable Insights for Informed Decision-Making – Automated Decision Making Technology. (6 Hours)

UNIT V

Ethical and Legal Considerations in AI Adoption: Ethical Implications of AI in Business Decision-making and Operations – Ensuring Fairness, Transparency, and Accountability in AI Systems – Compliance with relevant Regulations and Laws Governing AI usage in Business. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. AI and Predictive analysis
2. Applications of Recommendation Engines in Business

TEXT BOOKS

1. Rajendra Akerkar, R. (2019). AI for Business: A Primer on Data Science, Artificial Intelligence, and Machine Learning, Kindle 1st Edition.
2. Peter Cochrane. Artificial Intelligence: A Guide for Thinking Businessmen

REFERENCE BOOK

Jason L. Anderson & Jeffrey L. Coveyduc (2020). Artificial Intelligence for Business: A Roadmap for Getting Started with AI, John Wiley & Sons Ltd. United Kingdom.

Web Resources

Online courses and tutorials on AI tools and their business applications, such as those available on platforms like Coursera and Udemy.

Course Code 23UCCS42	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	—	—	—	—	—	—
CO2	3	3	3	3	—	—	—	—	—	—
CO3	3	2	3	3	—	—	—	1	—	1
CO4	3	3	3	3	—	—	2	—	—	—
CO5	3	3	2	3	—	—	2	—	—	—

Strong – 3**Medium – 2****Low – 1**

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Course Designers



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Semester V	COST ACCOUNTING	Hours/Week: 6	
Core Course-9		Credits: 5	
Course Code 23UCOC51		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the prescribed concepts related to cost accounting. [K1]

CO2: explain the features of cost sheet, cost accounting standards, and methods of costing. [K2]

CO3: illustrate the various types of costing methods. [K2]

CO4: prepare the cost sheet, cost accounts and related ledgers. [K3]

CO5: apply the cost accounting principles in real life situations. [K3]

UNIT I

Introduction of Cost Accounting: Definition – Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs. Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Creation of Cost Centre in Tally – Profit Centre – Ethical Guidelines in Cost Accounting. **(18 Hours)**

UNIT II

Cost Accounting Standards(CAS) and Cost Sheet: An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and Federal Acquisition Regulation (FAR) – Different Degrees of CAS Coverage – List of Cost Accounting Standards – Responsibility Accounting and Divisional Performance Measurement – Preparation of Cost Sheet. **(18 Hours)**

UNIT III

Material Costing: Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. **(18 Hours)**

UNIT IV

Labour Costing: Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments – Idle time – Overtime.

Overheads Costing: Meaning - Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution. **(18 Hours)**

UNIT V**Methods of Costing:**

Job Costing: Definitions – Features – Preparation of Job Cost Sheet.

Contract Costing: Definition – Features of Contract Costing – Calculation of Profit on Contracts – Cost Plus Contract – Preparation of Contract Account.

Process Costing: Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Normal and Abnormal Loss – Treatment of Abnormal Gain. **(18 Hours)**

SELF STUDY FOR ASSIGNMENT

1. Measurement of Labour Turnover.
2. Difference between Job Costing and Process Costing.

NOTE:

Composition of the Question Paper:

Theory	: 25 %
Problems	: 75 %

TEXT BOOKS

1. Jain, S.P. & Narang K.L. (2023). *Cost Accounting*, New Delhi: Kalyani Publishers, 16th Revised Edition.
2. Khanna B.S., Pandey I.M., Ahuja G.K. & Arora M.N. (2003). *Practical Costing*, New Delhi: Sultan Chand & Co.
3. Maheswari, S.N. (2021). *Principles of Cost Accounting*, New Delhi: Sultan Chand Publications.

4. Reddy, T.S. & Hari Prasad Reddy, Y. (2023). *Cost Accounting*, Chennai: Margham Publications, 6th Edition.
5. Iyengar, S.P. (2023). *Cost Accounting*, New Delhi: Sultan Chand Publications, 11th Edition.

REFERENCE BOOKS

1. Polimeni, (2022). *Cost Accounting: Concepts and Applications for Managerial Decision Making*, New York, McGraw–Hill, Noida, 3rd Edition.
2. Saxena & Vashist, C.D. (2024). *Cost Accounting*, New Delhi: Sultan Chand publications, 8th Revised Edition.
4. Murthy, A. & Gurusamy, S. (2025). *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., Second Edition.
5. Prasad, N.K. & Prasad, V.K. (2017). *Cost Accounting*, Bangladesh Book Syndicate.

WEB RESOURCES

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-ostaccounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>
4. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
5. <https://www.wallstreetmojo.com/process-costing/>

Course Code 23UCOC51	PO1		PO2		PO3	PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	3	–	–	–	–
CO2	3	3	3	3	–	3	–	–	–	–
CO3	3	3	3	3	3	3	2	–	–	–
CO4	3	3	3	3	3	3	2	2	2	–
CO5	3	3	3	3	2	1	1	2	2	3
Strong - 3			Medium – 2			Low – 1				

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Course Designers



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Semester V	BUSINESS LAW	Hours/Week:6	
Core Course-10		Credits: 5	
Course Code 23UCOC52		Internal 25	External 75

COURSE OUTCOMES

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

CO1: State the meaning of basic concepts in law, Indian Contract Act and Sale of Goods

Act, 1930.[K1]

CO2: describe the classification of contract, Guarantee, bailment, performance/ breach of contracts, rights and duties of the parties and problems of mercantile law.[K2]

CO3: explain the prescribed provisions of Sale of Goods Act. [K2]

CO4: identify the rights, duties and liabilities of parties to the contract.[K3]

CO5: distinguish indemnity and guarantee, bailment and pledge and conditions and warranties. [K3]

UNIT I

Mercantile Law

Law : Meaning – significance of Law – Mercantile Law: Meaning – Objectives – Problems.

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract. **(18 Hours)**

UNIT II

Performance of Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts – Remedies for Breach of contract – Termination and Discharge of Contract. **(18 Hours)**

UNIT III

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee – Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety. **(18 Hours)**

UNIT IV

Bailment and Pledge

Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. **(18 Hours)**

UNIT V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and Duties of buyer – Rights of an Unpaid Seller. **(18 Hours)**

SELF STUDY FOR ASSIGNMENT

1. Quasi Contract
2. Rights of an Unpaid Seller

TEXT BOOKS

1. Kapoor, N.D. (2016). *Business Laws*, New Delhi: Sultan Chand and Sons, 23rd Revised Edition.
2. Pillai, R.S.N. (2010). *Business Law*, New Delhi: S. Chand & Company Ltd., 3rd Revised Edition.
3. Kuchhal, M.C., & Vivek Kuchhal, (2017). *Business Law*, Noida: Vikas Publishing House Pvt. Ltd. Fifth Edition.
4. Dhandapani, M.V. (1990). *Business Laws*, New Delhi: Sultan Chand and Sons. II Edition.
5. Shusma Aurora, (2021). *Business Law*, New Delhi: Taxmann, 9th Edition.

REFERENCE BOOKS

1. Preethi Agarwal, *Business Law*, CA Foundation study material, Chennai
2. Saravanavel, Sumathi, Anu, (2018). *Business Law*, Mumbai: Himalaya Publications.
3. Kavya and Vidhyasagar, (2022). *Business Law*, New Delhi: Nithya Publication, First Edition.
4. Geet, D. (2017). *Business Law*, Nirali Pune: Prakashan Publication, Third Edition.
5. Sreenivasan, M.R. (2012). *Business Laws*, Chennai: Margham Publications, Fifth Edition.

WEB RESOURCES

- 1 www.cramerz.com www.digitalbusinesslawgroup.com
- 2 <http://swcu.libguides.com/buslaw>
- 3 <http://libguides.slu.edu/businesslaw>

Course Code 23UCOC52	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO5	PSO6	PSO7
CO1	3	3	2	2	-	1	1	-	-	-
CO2	3	3	3	3	-	2	2	-	-	-
CO3	3	3	3	3	-	1	1	-	-	-
CO4	3	3	3	3	3	2	2	-	-	-
CO5	3	3	3	3	3	2	2	-	1	1

Strong - 3**Medium – 2****Low – 1**

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 Mrs J Babitha
 Dr J.P.Premila
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Semester V	INCOME TAX, LAW AND PRACTICE I	Hours/Week: 5	
Core Course -11		Credits: 3	
Course Code 23UCOC53		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the basics concepts of Income Tax. [K1]

CO2: explain the exempted income, types of assessee, residential status, and deductions under the heads salary, house property and business or profession. [K2]

CO3: describe the provisions relating to income from salary, income from house property, and profits and gains of business or profession. [K2]

CO4: determine the residential status, and incidence of tax. [K3]

CO5: compute income from salary, income from house property and profits and gains of business or profession. [K3]

UNIT I

Introduction to Income Tax: History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

(15 Hours)

UNIT II

Residential Status: Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

(15 Hours)

UNIT III

Income from Salary: Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension –

Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income. **(15 Hours)**

UNIT IV

Income from House Property: Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property. **(15 Hours)**

UNIT V

Profits and Gains from Business or Profession: Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. **(15Hours)**

SELF STUDY FOR ASSIGNMENT

1. Capital and Revenue Receipts, Capital and Revenue Expenditure.
2. Depreciation and its Tax Implications in Business Income.

NOTE:

Composition of the Question Paper:

THEORY 20%

PROBLEMS 80%

TEXT BOOKS

1. Gaur, V.P., Narang, Puja Gaur & Puri, Rajeev. (2024). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Reddy, Hariprasad. (2024). *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Pagare, Dinkar. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.
4. Mehrotra, H.C. & Goyal, S.P. (2024). *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.
5. Srinivasan, T. (2024). *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

REFERENCE BOOKS

1. Hariharan, N. (2024). *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
2. Prasad, Bhagwati. (2024). *Income Tax Law and Practice*. New Delhi: Vishwa Prakashan.
3. Singhania, Vinod K. (2024). *Students' Guide to Income Tax*. New Delhi: U.K. Bhargava Taxman.
4. Singhania, Vinod K. & Singhania, Monica. (2024). *Taxmann's Students' Guide to Income Tax*. New Delhi: Taxmann.
5. Mittal, Preethi Rani & Bansal, Anshika. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

WEBSOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Course Code 23UCOC53	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	3	3	-	-	-	-	-	-
CO2	3	3	3	3	-	-	-	-	-	-
CO3	3	3	3	3	3	2	-	-	-	-
CO4	3	3	3	3	3	3	3	2	-	-
CO5	3	3	3	3	3	3	3	3	2	2

Strong-3**Medium- 2****Low- 1**

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Semester V	PROJECT	Hours/Week:1
Core Course -12		Credit : 1
Course code		Internal
23UCOC54PR		100

COURSE OUTCOMES

CO1: explain the basic concepts related to project title (commerce, marketing, finance, entrepreneurship, human resource development and so on). [K2]

CO2: apply the principles, ethics and methodologies of research in project and in report writing. [K3]

CO3: prepare research plan for collection, editing, coding and analysis of data. [K3]

CO4: apply statistical tools, formulate and test hypotheses related to topics chosen for project [K3]

CO5: interpret the findings of the study and give the suggestions. [K4]

The students can do the project in the following areas of the study.

1. Entrepreneurship
2. Consumer Behaviour / Buyer Behaviour / Professional Attitude / Awareness
3. Job Satisfaction
4. Performance of Banks / Financial Institutions
5. Services provided by Institutions (India Post, Insurance, Fair Price Service Institutions.
6. Savings / Investment Management / Financial Management
7. Human Resource Management
8. Customer Relationship Management
9. Marketing Mix(Goods/Services)
10. Self Help Groups / NGOs
11. Inventory/ Materials Management
12. Factories / Production
13. Trading / Manufacturing Process
14. Empowerment

15. Online Shopping / Teaching & Learning / Media / Digital Marketing
16. Domestic / International Marketing
17. Agriculture
18. Waste Management
19. Green Environment
20. Laws related to the concerned subjects
21. Any other related content

Guidelines and regulations of the project

1. Projects can be done individually or in a group of two or three students.
2. For each project, there must be one teacher-guide.
3. The title of the project must be highly relevant to the course.
4. The project report must be submitted before the completion of the course.
5. The report must have three to four chapters including Introduction and Summary.
6. It must have 30-40 pages typed neatly in MS Word(Times New Roman 12, 1.5 point spacing)
7. The report must be prepared as per the APA format (7th edition)
8. For the preparation of project report, research principles and ethics must be followed.
9. Project report must be submitted in three copies.

Vive Voce Examination will be conducted by the Panel of Examiners consisting of

- i) Head of the Department and ii) Guide.

Course Code 23UCOC54PR	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3.a	PSO 4.a	PSO 4.b.	PSO 5.a.	PSO 6	PSO 7
CO1	3	3	3	3	2	3	-	-	-	2
CO2	3	3	3	3	-	3	-	2	1	2
CO3	3	3	3	3	3	3	-	-	1	2
CO4	3	3	3	3	2	3	-	-	1	2
CO5	3	3	3	3	2	3	-	-	-	2

Strong – 3

Medium – 2

Low – 1

Dr.M.Ponnien Selvi
Head of the Department

Dr. M. Subasini
Dr P.T.Kanthimathi
Dr. V. SakthiDevi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications

(for those who join in 2023-2024)

Semester V	FINANCIAL MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 23UCCE51		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basics concepts of financial management. [K1]

CO2: describe the components, approaches of financial management. [K2]

CO3: explain the objectives of financial management, factors determining the financial decisions, computation of cost of capital, capital budgeting appraisal method and management of current assets. [K2]

CO4: apply the formulae and theories for taking decisions in financial management. [K3]

CO5: apply the various techniques and models of financial management in decisions making. [K3]

UNIT I

Introduction: Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance – Role of Financial Manager – Financial Goals – Profit maximization Vs. Wealth Maximization – Concept of Time Value of Money – Risk and Return – Components of Financial Management. **(15 Hours)**

UNIT II

Financial Decision: Capital Structure – Definition – Meaning – Theories – Various approaches of Capital structure.

Cost of Capital: Meaning – Factors determining cost of capital – Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS. **(15 Hours)**

UNIT III

Investment Decision: Capital Budgeting – Meaning - Process – Cash Flow Estimation

Capital Budgeting Appraisal Methods: Traditional Methods –Payback Period – Accounting Rate of Return (ARR) – Discounted Cash - flow Methods: Net Present Value (NPV) – Net Terminal value – Internal Rate of Return – Profitability Index.

(15 Hours)

UNIT IV

Dividend Decision: Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models – Walter’s Model – Gordon’s Model – M&M Model.

(15 Hours)

UNIT V

Working Capital Decision: Working Capital – Meaning and Importance – Classification -Working Capital / Operating Cycle – Factors Influencing Working Capital – Determining Working Capital.

Management of Current Assets: Inventories, Accounts Receivables and Cash.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Leverages and its calculation.
2. Pros and Cons of Stable dividend.

NOTE:

Composition of the Question Paper:

Theory : 40%

Problem : 60%

TEXT BOOKS

1. R.K. Sharma, Shashi K Gupta(2014), *Financial Management*, New Delhi: Kalyani Publications, 8th Revised Edition.
2. M.Y. Khan and P.K.Jain, (2018). *Financial Management*, Noida: McGraw Hill Education, 8th Revised Edition.
- 3.I.M. Pandey, (2009). *Financial Management*, Noida:Vikas Publications, 9th Revised Edition.
- 4.Dr.S.N. Maheshwari,(2019). *Elements of Financial Management*, New Delhi: Sultan Chand & Sons.
- 5.Dr.Kulkarni and Dr. Sathya Prasad(2022), *Financial Management*, Mumbai: Himalaya Publishing House.

REFERENCE BOOKS

1. Prasana Chandra, (2007). *Financial Management*, New Delhi: Tata McGraw Hill.
2. I.M. Pandey, (2012). *Financial Management*, Noida: Vikas Publishing.
3. Khan & Jain, *Financial Management*, New Delhi: Sultan Chand & Sons.
4. A. Murthy, (2001). *Financial Management*, Chennai: Margham Publications.
5. J. Srinivasan and P. Periyasamy (2015), *Financial Management*, Chennai: Vijay Nicole Publishers.

Web Resources

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

Course Code	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
23UCCE51										
CO1	3	3	3	3	3	-	-	-	-	-
CO2	3	3	3	3	3	-	-	-	2	-
CO3	3	3	3	3	3	1	1	-	2	-
CO4	3	3	3	3	2	2	2	-	1	-
CO5	3	3	3	3	2	2	2	-	1	-

Strong - 3**Medium – 2****Low – 1**

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Dr.R.Panchavarnam
Dr.P.Sridevi
Dr.V.Sakthidevi
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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com (Computer Applications) (for those who join in 2023-2024)

Semester V	INDIRECT TAXATION	Hours/Week: 5	
Discipline Specific Elective Course		Credit : 3	
Course code:		Internal	External
23UCCE52		25	75

COURSE OUTCOMES

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

CO1: define the basic concepts of indirect taxation and customs duty [K1]

CO2: describe the provisions related to indirect taxation and customs duty [K2]

CO3: explain the role of Indirect Taxation, GST, CGST, IGST and levy of customs duty [K2]

CO4: apply the provisions related to indirect taxation and customs duty. [K3]

CO5: illustrate the reforms and mechanism in Indirect Taxation under various Circumstances.[K3]

UNIT I

Introduction to Indirect Tax : Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation .

(15 Hours)

UNIT II

An Overview of Goods & Service Tax (GST): Introduction of Goods and Service Tax in India Kelkar Committee – History of GST in India – Constitutional Amendment under Pre-Goods and Service Tax Regime and Transitional Provisions – Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India – Role of GSTN in Implementation of GST

(15 Hours)

UNIT III

CGST ACT & IGST Act 2017: Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill Returns – Various Provisions Regarding

E-way Bill in GST - IGST Act - Export and Import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment.

(15 Hours)

UNIT IV

Procedures under GST: Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

(15 Hours)

UNIT V

Customs Duty Act 1962: Custom Duty: Concepts; Territorial Waters – High Seas – Levy of Customs Duty, Types of Custom Duties – Valuation – Baggage Rules & Exemptions.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Introduction to Foreign Trade Policy (FTP) 2023.
2. Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger

TEXTBOOKS

1. Vinod K Singhania(2025), Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST)(2023), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan(2016), Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia(2018), Indirect Tax Laws, Bharat Publications, New Delhi.

REFERENCE BOOKS

1. V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.

WEB RESOURCES

1. <https://iimskills.com/goods-and-services-tax>.
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Course Code 23UCCE52	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3.a	PSO 4.a	PSO 4.b.	PSO 5.a.	PSO 6	PSO 7
CO1	3	3	3	3	2	1	-	-	-	-
CO2	3	3	3	3	2	1	-	-	-	-
CO3	3	3	3	3	2	1	-	-	-	-
CO4	3	3	3	3	2	1	-	-	-	1
CO5	3	3	3	3	2	1	1	1	1	2
Strong - 3			Medium – 2			Low – 1				

Dr.M.PonnienSelvi
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Dr.B.Suganya
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VIRUDHUNAGAR

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B.Com (Computer Applications)
(for those who join in 2023-2024)

Semester V	SOFTWARE ENGINEERING AND UNIFIED MODELING LANGUAGE(UML) PRACTICAL	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 23UCCE53P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of prescribed concepts in software engineering and UML. [K2]

CO2: explain software life cycle models, UML diagrams and testing techniques. [K2]

CO3: make use of syntax for programs in UML language. [K3]

CO4: write programs in UML language. [K3]

CO5: use various software life cycle models, UML diagrams and testing techniques in the given situations. [K3]

UNIT I

Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model. **(14 Hours)**

UNIT II

Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification **(14 Hours)**

UNIT III

Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches – Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design. **(15 Hours)**

UNIT IV

Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript. **(16 Hours)**

UNIT V

Coding & Testing – coding – Review – Documentation – Testing – Black-box,
White-box, Integration, OO Testing, Smoke testing. **(16 Hours)**

LIST OF PRACTICAL

Using UML tools produce analysis and design models for

- Library Management System
- Automatic Teller Machine
- Student Information Management
- Matrimony Service
- Stock Management System

TEXT BOOKS

- Rajib Mall,(2018) “Fundamentals of Software Engineering”, PHI 2018, 5th Edition.
- Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition.

REFERENCE BOOKS

- Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2011, 3rd Edition.

Web Resources

- NPTEL online course – Software Engineering - <https://nptel.ac.in/courses/106105182/>

Course Code 23UCCE53P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	-	2	2	-	-
CO2	3	3	3	3	2	-	2	2	-	-
CO3	3	3	3	3	3	-	-	2	-	-
CO4	3	3	3	3	-	-	2	2	-	-
CO5	3	3	3	3	1	-	-	2	-	-

Strong – 3**Medium – 2****Low – 1**

Dr.E.Synthiya Judith Gnanaselvi

Dr.M.Ponnien Selvi
Head of the Department

Mrs.T.Veiluvanth
Course Designers



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VIRUDHUNAGAR

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B.Com(Computer Applications) (for those who join in 2023-2024)

Semester V	OBJECT ORIENTED ANALYSIS AND DESIGN UNIFIED MODELING LANGUAGE(UML) PRACTICAL	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code 23UCCE54P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of prescribed concepts in object oriented analysis and design and UML. [K2]

CO2: explain the implementation, testing, methodology and process in the prescribed syllabus. [K2]

CO3: construct UML diagrams for software design process. [K3]

CO4: apply different views and create use case view of an application. [K3]

CO5: use various testing methodologies for object oriented software design. [K3]

UNIT-I

Object Orientation – System development – Review of objects - inheritance – Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologie. **(14 Hours)**

UNIT-II

Ramabhaug methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling. **(14 Hours)**

UNIT-III

Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process-Inception - Elaboration-construction-refactoring patterns transmission-iterative development -use cases. **(15 Hours)**

UNIT-IV

OODesign axioms–Class visibility–refining attributes–Methods –Access layer –
 OODBMS – Table – class mapping view layer. **(16 Hours)**

UNIT-V

Interaction diagram – package diagram – state diagram – activity diagram – deployment
 diagram - UML and programming. **(16 Hours)**

LIST OF PRACTICAL

Using UML tools produce analysis and design models for

- Library Management System
- Automatic Teller Machine
- Student Information Management
- Matrimony Service
- Stock Management System

TEXT BOOKS:

- AliBahrami, “Object Oriented System Development”, McGraw-Hill International Edition 2017.
- Martin Fowler, Kendall Scott,(2003) "UML Distilled", Addison Wesley.
- Eriksson,(2010) "UML Tool Kit", Addison Wesley

REFERENCE BOOKS:

- BoochG(2007).,“Objectorientedanalysisanddesign”,Addison-WesleyPublishing Company 3rd edition. Web Resources.
- Rambaugh J, Blaha.M.Premieriani,W.,EddyFand LoresenW.,(2020), “Object Oriented Modeling and Design”, PHI.

Course Code 23UCCE54P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	–	2	2	–	–
CO2	3	3	3	3	2	–	2	2	–	–
CO3	3	3	3	3	3	–	–	2	–	–
CO4	3	3	3	3	–	–	2	2	–	–
CO5	3	3	3	3	1	–	–	2	–	–

Strong–3**Medium– 2****Low– 1**

Dr.M.PonnienSelvi
Head of the Department

Mrs.T.Veiluvanth
 Dr.E.Synthiya Judith Gnanaselvi
Course Designers



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Semester V	INTERNSHIP	Hours/Week: -
Internship/ Industrial Training		Credit : 1
Course code: 23UCOI51		Internal 100

COURSE OUTCOMES

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

CO1: describe the functional concepts related to the institution/organisation/industry chosen for training. [K2]

CO2: apply theoretical knowledge in Commerce to gain practical exposure. [K3]

CO3: utilize industrial practices in real-world situations. [K3]

CO4: implement the skills acquired during the internship for academic advancement. [K3]

CO5: analyze and demonstrate skills in observation, comprehension, communication, writing, and presentation. [K4]

Guidelines/ Regulations:

- ❖ Each student must go for Internship training in a reputed Industry / Company / Organization/ Educational Institution.
- ❖ Students should produce the completion certificate after the completion of Internship period.
- ❖ A report of 10-15 pages must be submitted by each student after the completion of the Internship period.
- ❖ Internal Viva-voce examination will be conducted.
- ❖ Students with diverse disabilities must complete a 10 day internship programme at their preferred places.

Course Code 23UCOI51	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	2	2
CO2	3	3	-	3	2	2	3
CO3	3	3	3	3	2	2	2
CO4	3	3	2	3	2	2	3
CO5	3	3	2	3	2	2	2

Strong–3 Medium– 2 Low– 1

Dr. M.Ponnien Selvi
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(for those who join in 2023-2024)

Semester V	PRINCIPLES OF MARKETING	Hours/Week: -
Extra Credit Course		Credits:2
Course Code 23UCCO51		Internal 100

COURSE OUTCOMES

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

CO1: state the meaning of various concepts in principles of marketing.

CO2: explain the important functions of marketing, elements of marketing mix and recent trends in marketing.

CO3: describe the stages of new product development, the factors determining pricing and methods of sales promotion.

CO4: differentiate the different channels of distribution and methods of market segmentation.

CO5: apply the 4P's of marketing and recent trends in marketing.

UNIT I

Introduction to Marketing: Meaning – Definition and Functions – Role and Importance of Marketing - Classification of Markets –Marketing Management – Definition – Functions.

UNIT II

Market Segmentation: Meaning – Benefits –Types – Marketing Mix – Definition – 4 P's of Marketing Mix.

UNIT III

Product & Price: Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Pricing – Objectives – Factors Influencing Pricing- Types of Pricing.

UNIT IV

Promotions and Distributions: Sales Promotion – Meaning – Methods - Personal Selling – Channel of Distribution – Meaning – Types- Channels of Distribution for Consumer Goods- Channels of Distribution for industrial Goods.

UNIT V

Recent Trends in Marketing: E-Marketing – Advantages and disadvantages – Components – E-Tailoring – Consumerism – Market Research - MIS and Marketing Regulation.

TEXT BOOKS

1. Philip Kotler, (2017). Principles of Marketing, New Delhi: A South Asian Perspective, Pearson Education 13th Edition.
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, (2020). Marketing Management, New Delhi: Sultan Chand & Sons, 19th Edition.
3. Dr. Amit Kumar, (2015). Principles of Marketing, Chennai: Sahitya bhawan Publishing House.
4. Dr. N. Rajan Nair, (2020). Marketing, New Delhi: Sultan Chand & Sons, 1st Edition.
5. Neeru Kapoor , Principles of Marketing, PHI Learning, New Delhi.

REFERENCE BOOKS

1. Prof Kavita Sharma, Dr. Swati Agarwal, (2021). Principles of Marketing, New Delhi: Taxmann, 2nd Edition.
2. Dr. J. Jayasankar, (2013). Marketing Management, Chennai: Margham Publications, 2nd Edition.
3. Assael, H., (1992). Consumer Behaviour and Marketing Action, USA: PWS-Kent, 2nd Edition.
4. Baker, M., (2017). Marketing Management And Strategy, Macmillan Business, India : Bloom bury Publishing, , 5th Edition.

WEB RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>

Dr. M.Ponnien Selvi
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Semester VI	AUDITING AND CORPORATE GOVERNANCE	Hours/Week:6	
Core Course		Credits:4	
Course Code 23UCOC61		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts of auditing and corporate governance. [K1]

CO2: describe the classification of audit, audit procedure, auditors and documentation. [K2]

CO3: explain the codes and standards on corporate governance and the provisions of Corporate Social Responsibility.[K2]

CO4: apply the procedure for audit of various organisations, theories and models of corporate governance and the provisions of Corporate Social Responsibility.[K3]

CO5: relate the Corporate Social Responsibility with the Corporate Sustainability, Business Ethics and Corporate Governance. [K3]

UNIT I

Introduction to Auditing

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classification of Audit – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations. **(18 hours)**

UNIT II

Audit Procedures and Documentation

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities. **(18 hours)**

UNIT III

Company Auditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System. **(18 hours)**

UNIT IV

Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG), Codes and Standards on Corporate Governance. **(15 hours)**

UNIT V

Corporate Social Responsibility

Concept of Corporate Social Responsibility (CSR) - Corporate Philanthropy - Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics - CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013. **(18 hours)**

SELF STUDY FOR ASSIGNMENT

1. Recent Trends in Auditing
2. Differences between Corporate Social Responsibility and Corporate Philanthropy

TEXT BOOKS

1. Dinkar Pagare.(2020). *Principles and Practice of Auditing*. New Delhi: Sultan Chand & Sons.
2. Tandon,B.N, Sudharsanam.S & Sundhara Bahu.S.(2007). *Practical Auditing*, New Delhi: Sultan Chand & Sons.
3. Sharma, T.R. and Gaurav Sankalp.(2021).*Auditing & Corporate Governance*, Agra: Sahithya Bhawan Publications.
4. Aruna Jha, (2021).*Auditing & Corporate Governance*, New Delhi : Taxmann Publication Pvt. Ltd.

REFERENCE BOOKS

1. Kevin Keasey, Steve Thompson & Mike Wright.(1997)., *Governance & Auditing*, Bingley: Emerald Group Publishing Limited,
2. Sharma, T.R. (2019). *Auditing*, Agra : Sahithya Bhawan Publications,
3. Gupta, C.B & Neha Singhal .(2022). *Auditing & Corporate Governance*. New Delhi Scholar Tech Press.
4. Shri. Vengadamani.(2020). *Practical Auditing*. Chennai: Margham Publication.

WEB RESOURCES

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Course Code 23UCOC61	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	2	2	-	1	-
CO2	3	3	3	3	2	3	3	-	1	-
CO3	3	3	3	3	2	2	2	-	1	-
CO4	3	3	3	3	1	1	1	-	2	1
CO5	3	3	3	3	3	2	2	-	2	2
Strong-3			Medium- 2			Low- 1				

Dr.M.PonnienSelvi
Head of the Department

Dr.J.Mahamayi
Dr.C.Amirthaselvi
Dr. B. JeyaSudha
Course Designers



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Semester VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 23UCOC62		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of various concepts related to management accounting [K1]

CO2: explain the tools of financial statement analysis and cost control techniques available to the management. [K2]

CO3: illustrate the various tools and techniques of management accounting. [K2]

CO4: apply the tools of management accounting to analyse the financial statements and cost control techniques for decision making [K3]

CO5: interpret the results of financial statement analysis, marginal costing, variances and budgets.[K3]

UNIT I

Introduction to Management Accounting: Meaning – Scope – Importance – Limitations

Financial Statement Analysis: Nature and Significance –Tools of Analysis.

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Leverage Ratios – Capital Structure Ratios – Preparation of Financial Statements from Ratios. **(18 Hours)**

UNIT II

Fund Flow Analysis and Cash Flow Analysis: Introduction, Meaning of Funds Flow Statement –Technique of Preparing Funds Flow Statement – Schedule of Changes in Working Capital – Adjusted Profit and Loss Account – Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows – Cash flow from Operating, Financing and Investing Activities. **(18 Hours)**

UNIT III

Standard Costing: Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead and Sales Variances – Calculation of Variances. **(18 Hours)**

UNIT IV**Marginal Costing and Decision Making**

Marginal Costing: Meaning – Features – Marginal Costing Vs. Absorption Costing – Fixed Cost, Variable Cost and Semi Variable Cost – Contribution – Marginal Cost Equation – P/V Ratio – Break Even Point – Margin of Safety – Cost–Volume Profits.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor – Exploring New Markets. **(18 Hours)**

UNIT V

Budget and Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits. **(18 Hours)**

SELF STUDY FOR ASSIGNMENT

1. Professional Ethics in management Accounting.
2. Application of marginal costing in selection of Alternative course of action.

NOTE:

Composition of the Question Paper:

Theory	: 25 %
Problems	: 75 %

TEXT BOOKS

1. Jain S.P. & Narang K.L. (2018), Cost and Management Accounting, Kalyani Publications
2. Rds. Maheswari(2013), Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta,(2017) Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy & Y. Hari Prasad Reddy(2023), Management Accounting, Margham Publications, Chennai.
6. Dr .R.Srinivasan Dr.R.Ramachandran (2018) Management Accounting. Sriram Publications

REFERENCE BOOKS

1. Chadwick(1996) – The Essence of Management Accounting, Financial Times Publications, England.Publishing House, Revised Edition.
2. Charles T.Horngren and Gary N. Sundem(2013)–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S(2012) ,Management Accounting– Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen – Mowen(2007), Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan(2018), Management Accounting, New Age publishers, Chennai.

WEB RESOURCES

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flowanalysis-accounting/13300>.
2. <https://accountingshare.com/budgetary-control/>.
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>.

Course Code 23UCOC62	PO1		PO2		PO3	PO4		PO 5	PO 6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	3	–	–	2	–
CO2	3	3	3	3	–	3	–	–	2	–
CO3	3	3	3	3	2	3	2	–	1	–
CO4	3	3	3	3	3	3	2	1	1	3
CO5	3	3	2	3	3	1	1	1	1	-
3 – Strong		2 – Medium				1 – Low				

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Dr.K.Nivetha
Dr.V.Sakthidevi

Course Designers



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VIRUDHUNAGAR

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B.Com. (Computer Applications)

(For those who join in 2023-2024)

Semester VI	INCOME TAX LAW AND PRACTICE II	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 23UCOC63		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the basic concepts of income tax. [K1]

CO2: describe the provisions regarding capital gains and income from other sources and the computation of gross total income, taxable income, tax liability and filing of returns. [K2]

CO3: explain the exemptions from capital gains and deductions from income from other source and the deductions from gross total income, and describe the powers of income tax authorities. [K2]

CO4: calculate the taxable income and tax liability of individuals under old and new tax regime. [K3]

CO5: construct the tax planning for individuals by applying the provisions of Income Tax Act. [K3]

UNIT I

Capital Gains: Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA. **(18 hours)**

UNIT II

Income From Other Sources: Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

(18 hours)

UNIT III**Set Off and Carry Forward of Losses and Deductions From Gross Total Income:**

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. **(18 hours)**

UNIT IV

Assessment of Individuals: Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (Old regime vs New regime) (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given). **(18 hours)**

UNIT V

Income Tax Authorities: Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN). **(18 hours)**

SELF STUDY FOR ASSIGNMENT

- 1 Gross Total Income vs Total Income
2. Advance Tax and Tax Deducted at Source (TDS)

TEXT BOOKS

1. Gaur, V.P., Narang, Puja Gaur & Puri, Rajeev. (2024). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Reddy, Hariprasad. (2024). *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Pagare, Dinkar. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.
4. Mehrotra, H.C. & Goyal, S.P. (2024). *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.
5. Srinivasan, T. (2024). *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

REFERENCE BOOKS

1. Hariharan, N. (2024). *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
2. Prasad, Bhagwati. (2024). *Income Tax Law and Practice*. New Delhi: Vishwa Prakashan.
3. Singhanian, Vinod K. (2024). *Students' Guide to Income Tax*. New Delhi: U.K. Bhargava Taxman.
4. Singhanian, Vinod K. & Singhanian, Monica. (2024). *Taxmann's Students' Guide to Income Tax*. New Delhi: Taxmann.
5. Mittal, Preethi Rani & Bansal, Anshika. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

WEBSOURCES

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Course Code 23UCOC63	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	-	-	-	2	-	2
CO2	3	3	3	3	-	-	-	-	-	2
CO3	3	3	3	3	2	3	2	-	-	-
CO4	3	3	3	3	3	3	3	2	-	-
CO5	3	3	3	3	3	3	3	2	2	3

Strong-3 Medium– 2 Low– 1

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Semester VI	R LANGUAGE PRACTICAL	Hours/Week: 5	
Discipline Specific Elective		Credits: 4	
Course Code 23UCCE61P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic structure of R Language. [K2]

CO2: discuss the data, factors, character manipulation, statistical tools used in R Language. [K2]

CO3: enter the codings to execute the R program. [K3]

CO4: apply the statistical tools, data handling and models in real time situation. [K3]

CO5: run the program and explain the output. [K3]

LIST OF PRACTICAL

1. Data In R
2. Reading and Writing Data
3. R and Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment
11. Probability and Distributions
12. Descriptive Statistics and Graphics
13. One and Two-Sample Tests
14. Regression and Correlation
15. Analysis of Variance and the Kruskal–Wallis Test

16. Tabular Data
17. Power and the Computation of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression
22. Survival Analysis
23. Rates and Poisson Regression
24. Nonlinear Curve Fitting

Course Code 23UCCE61P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	1	–	2	1	–	-
CO 2	3	3	3	3	1	–	2	1	–	1
CO 3	3	3	3	3	1	–	2	1	–	–
CO 4	3	3	3	3	1	–	2	1	–	1
CO 5	3	3	3	3	1	–	2	1	–	–
Strong – 3			Medium – 2			Low – 1				

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Semester VI	TALLY PRACTICAL	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 23UCCE62P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basics steps in tally with GST.[K2]

CO2: explain the provisions related to accounting and GST. [K2]

CO3: apply the provisions related to accounting and GST. [K3]

CO4: prepare the accounting statements with GST using tally. [K3]

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Preparation of Trial Balance - preparation of Profit and Loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries.
4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget. Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports.
7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments.
8. Electronic Commerce- Introduction, Tax Collected at Source (TCS), Procedures for E-Commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors.

9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual

Return, Overview of the IGST Act, Overview, Other Provisions.

10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

Course Code 23UCCE62P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	1	–	1	2	–	-
CO 2	3	3	3	3	1	–	1	2	–	1
CO 3	3	3	3	3	1	–	1	2	–	–
CO 4	3	3	3	3	1	–	1	2	–	1
CO 5	3	3	3	3	1	–	1	2	–	–

Strong – 3

Medium – 2

Low – 1

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Semester VI	ENTREPRENEURIAL DEVELOPMENT	Hours/Week:5	
Discipline Specific Elective Course		Credits: 4	
Course Code 23UCCE63		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the basic concepts related to entrepreneurial development.[K1]

CO2: explain the functions and classification of entrepreneurs and the process of setting up an enterprise.[K2]

CO3: explain about business models, project reports, and government initiatives for entrepreneurship development. [K2]

CO4: generate idea and apply the entrepreneurial skills for setting up business. [K3]

CO5: apply the entrepreneurial knowledge for funds for the growth of entrepreneurship. [K3]

UNIT I

Introduction to Entrepreneur

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur and Digipreneur– Traits – Classification – Functions – Entrepreneurial Scenario in India. **(15 Hours)**

UNIT II

Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

(15 Hours)

UNIT III

Setting Up an Enterprise

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical. **(15 Hours)**

UNIT IV

Business Model Canvas and Formulation of Project Report

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds. **(15 Hours)**

UNIT V

MSME's and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India. **(15 Hours)**

SELF STUDY FOR ASSIGNMENT

1. Challenges and Opportunities of digipreneur.
2. Barriers in Women Entrepreneurship.

TEXTBOOKS

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

REFERENCE BOOKS

1. Anil kumar, Poornima,(2021) Principles of Entrepreneurial Development, Newage publication, Chennai.
2. Dr.A.K.Singh, Entrepreneurial Development and Management(2019), Laxmi publications, Chennai.
3. Dr. R.K. Singal,(2013) Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>

Course Code 23UCCE63	PO1		PO2		PO3	PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	1	2	-	2	3	2
CO2	3	3	3	3	2	2	-	-	-	-
CO3	3	3	3	3	1	2	3	-	-	-
CO4	3	3	3	3	1	2	3	-	-	-
CO5	3	3	3	3	1	2	3	-	-	-

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Semester VI	HUMAN RESOURCE MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 23UCCE64		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning and basic concepts in human resource management. [K1]

CO2: explain about job analysis, process, methods and techniques for human resource management. [K2]

CO3: describe the provisions related to human resource planning, recruitment and selection, training and development industrial relations and worker participation. [K2]

CO4: illustrate the process and techniques of HRM in an organisation. [K3]

CO5: apply the provisions of human resource management for the betterment of employees in an organisation.[K3]

UNIT I

Introduction to HRM: Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning – Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. – Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

(15 Hours)

UNIT II

Recruitment and Selection: Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test types – Kinds of employment interview – Medical Screening – Appointment Order. **(15 Hours)**

UNIT III

Training and Development: Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development. **(15 Hours)**

UNIT IV

Industrial Relations: Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation — Forms of collective bargaining - Workers' participation in management – Types and effectiveness. **(15 Hours)**

UNIT V

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non - Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits-Remuneration– Components of remuneration – Incentives – Benefits. **(15 Hours)**

SELF STUDY FOR ASSIGNMENT

1. Human Resource Information System (HRIS).
2. Functions of Trade Unions.

TEXT BOOKS

1. Ashwathappa, K.(2010). Human Resource Management, Tata McGraw-Hill Education, Noida, Sixth Edition.
2. Mamoria, C.B., & Gankar, S.V. (2011). Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla & Neha Shukla.(2016). Human Resource Management, Nirali Prakashan Publishers, Pune.
4. Subba Rao,P.(2024). Personnel and Human Resource Management, Himalaya Publishing House, Mumbai, Sixth Edition.

REFERENCE BOOKS

1. L.M. Prasad.(2018). Human Resource Management, Sultan and Chand Sons Publications, New Delhi.
2. DeCenzo, D.A., & Robbins, S.P. (2004).Human Resource Management, John Wiley Sons, India.

3. Sundar,K., & Srinivasan. J.,(2011). Human Resource Development, Margham Publications, Chennai, 1st Edition.
4. Jane Weightman.(1993). Human Resource Management, VMP Publishers, Mumbai, 2nd Edition.

WEB RESOURCES

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

Course Code	PO1		PO2		PO3	PO4		PO5	PO6	PO7
23UCCE64	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	—	—	—	—	1	-
CO2	3	3	3	3	—	—	—	—	1	-
CO3	3	3	3	3	1	—	—	—	1	1
CO4	3	3	3	3	—	—	—	—	1	-
CO5	3	3	3	3	—	—	—	—	1	1
Strong – 3			Medium – 2			Low – 1				

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Semester VI	PYTHON PROGRAMMING PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 23UCCS61P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of concepts in python programming. [K2]

CO2: explain the core syntax and semantics of python programming. [K2]

CO3: apply the process of structuring the data using lists, dictionaries, tuples and sets. [K3]

CO4: use various modules and graphics to execute the webpage. [K3]

CO5: run the program and explain the output. [K3]

LIST OF PRACTICAL

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.

2. Write a Python program to construct the following pattern, using a nested loop

```

*
**
***
****
*****
*****
****
***
**
*
```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
 Grade A: Percentage ≥ 80 Grade B: Percentage ≥ 70 and < 80
 Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60
 Grade E: Percentage < 40
4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

Course Code 23UCCS61P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2.a	2.b	3	4.a	4.b	5	6	7
CO1	3	3	3	3	—	—	—	1	—	—
CO2	3	3	3	3	—	—	—	1	—	—
CO3	3	3	3	3	—	—	—	2	—	—
CO4	3	3	3	3	—	—	—	2	2	—
CO5	3	3	3	3	—	—	—	2	2	—

Strong – 3

Medium – 2

Low – 1

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