



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 2023 - 2024)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 15 UG Programmes (SF), 15 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 Application - 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, Chemistry, Zoology, Biochemistry, Home Science - Nutrition and Dietetics Biotechnology, Computer Science, Computer Science (Data Science) 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)

UG PROGRAMMES

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	
Ornamentalfish 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	
Nursery and Landscaping	23UBYN12		
Mushroom Cultivation	23UBYN21	II	Botany
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. Programme

The students will be able to

- become a successful entrepreneur and job provider with leadership and managerial qualities
- apply the digital knowledge and the acquired skills in all fields (Accounting, Taxation, Banking, *etc.*) to suit the needs of the employment/business/profession.
- exhibit professional ethics and moral values as an individual and as a team in their activities towards society

Key Components of Mission Statement	PEO1	PEO2	PEO3
To provide learning environment by inculcating research aptitude	✓	✓	✓
To apply the findings and suggestions of their project works for the betterment of the society	-	✓	✓
To transform into dynamic entrepreneurs and potential job providers.	✓	-	✓

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 (PSOs)

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 B.Com. Programme, the students will be able to

PO1 - *Disciplinary Knowledge*

PSO 1.a : apply effectively the acquired knowledge of concepts, principles, laws and Practices of Accounting, Banking, Marketing, Management, Auditing, Insurance and Economics for Post Graduate Programmes or Professional Programmes like CMA, CS and CA.

PSO 1.b: be placed as accountants, consultants, advisors, clerks, assistants to Professionals, agents or become job providers.

PO2 – *Communication Skills*

PSO 2: communicate confidently and effectively the commerce related contents to consumers, entrepreneurs and other recipients in their career at all levels in the institution or organisation.

PO3 – *Scientific Reasoning and Problem Solving*

PSO 3.a: identify the problems in association with finance and accounting in real life situations and solve them systematically by applying financial, marketing, statistical and accounting tools and techniques leading to Research and Development activities.

PSO 3.b: budget, assess and plan for future investment, expenses and taxes by analysing and interpreting financial and accounting statements.

PO4 – Critical Thinking and Analytical Reasoning

PSO 4: evaluate the theories and practices of commerce and economic and provide valid conclusions contributing to the economics and social development of nation.

PO5 – Digital Literacy, Self - Directed and Lifelong Learning

PSO 5.a: make use of ICT and reflective thinking for self directed learning to face career challenges.

PSO 5.b: enhance their knowledge and update their skill in software applications in commerce practices and provide valuable consultancy services to customers, consumers and taxpayers as their lifelong learning process in the fields of their interest.

PO6 – Co-operation/Team Work and Multicultural Competence

PSO 6: self manage and strengthen inter personal relationship with Multicultural competence by adopting managerial skills in team work to achieve common goal for the betterment of the institution / organisation and society.

PO7 –Moral and Ethical Awareness

PSO 7: uphold the imbibed legal, ethical and moral values in every sphere of life and strive for shifting from material system to DEMAT (de-material) system (paper to paperless) for sustainable environment.

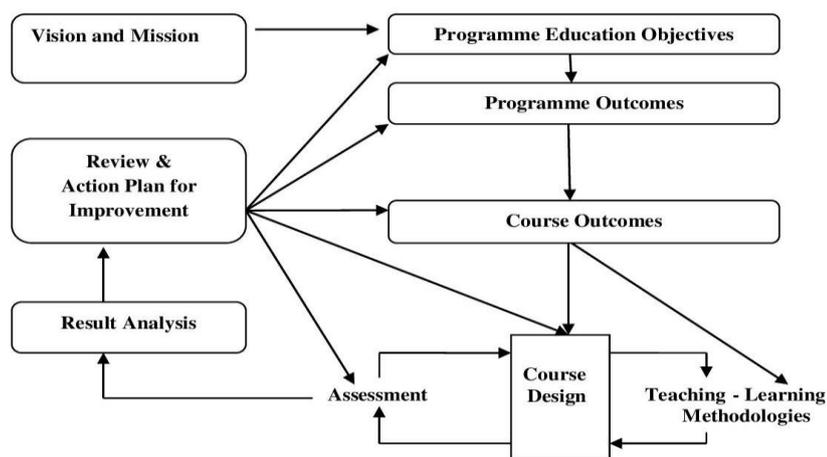
PO-PEO Mapping Matrix

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.

POs/PSOs \ PEOs	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	-	-	✓

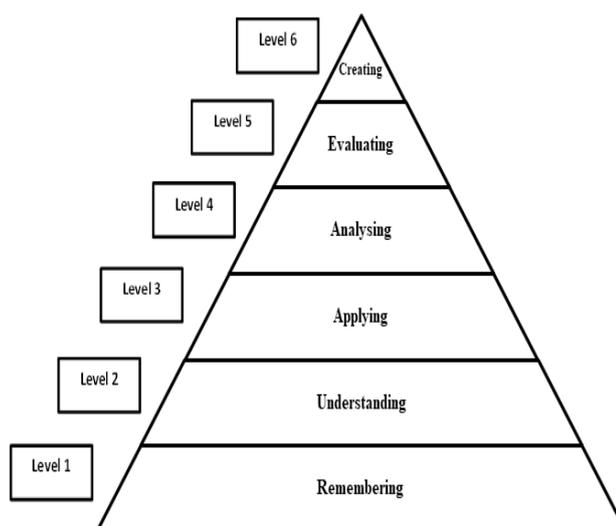
B.1.4 Course Outcomes (COs)

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	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 Course (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 (G, DSEC)

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

INTERNAL ASSESSMENT**Distribution of Marks****Theory**

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

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	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

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 Courses**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 (Based on the listed activities) - K3 Level	: 10
Online Quiz (Multiple Choice Questions - K2 Level)	: 25
Poster Presentation - K3 Level	10
Report on student's Awareness creation on Environmental Protection /Ethical Values - 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/ Field Project

Internship / Field Project is compulsory for II year UG Science Students

- **Internship:** A designated activity that carries one credit involving not less than 15 days of working in an organization under the guidance of an identified mentor
- **Field Project:** Students comprising of maximum 5 members in a team need to undertake project that involve conducting surveys inside/outside the college premises and collection of data from designated communities or natural places.
- Assessment by Internal Examiner 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 - Core & Elective Courses 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 the Courses.
 - No Pass minimum for Internal Assessment.
 - 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.
 - Pass minimum for Ability Enhancement Compulsory Courses and Generic Elective Courses is 40 marks.
 - Pass minimum for Self Study Courses is 40 marks.
 - Attendance
 - For UG, PG Programmes,
 - 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.
- These rules come into effect from 2023-2024 onwards.

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

Attainment = Percentage of students who have scored more than the target marks

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

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
	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	O1	O2	O3	O4	O5	O6	O7
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
$60\% \leq$ Attainment Value $< 70\%$	Very Good
$50\% \leq$ Attainment Value $< 60\%$	Good
$40\% \leq$ 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 Education	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
$70\% \leq \text{Attainment Value} < 70\%$	Very Good
$60\% \leq \text{Attainment Value} < 60\%$	Good
$50\% \leq \text{Attainment Value} < 50\%$	Satisfactory
Attainment Value $< 40\%$	Not Satisfactory

Level of PEO Attainment

Graduation Batch	Overall PO Attainment (in percentage)	Whether Expected Level of PO 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. Programme.



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

BACHELOR OF COMMERCE - (4027)

B.Com.

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(4)	6(4)	32 (28)
Core Course	5(5)	5(5)	5(5)	4(4)	6(4)	6(4)	31 (27)
Core Course	-	-	-	-	5(3)	6(4)	11 (7)
Core Course	-	-	-	-	-	-	-
Core Course Project	-	-	-	-	1(3)	-	1 (3)
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/ Field Project							
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/ Field Project	-	-	-	-	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 - 4027

Programme Content

SEMESTER I

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	Indian Economic Development	23UCOA11	4	3	3	25	75	100
6.	Part IV	NME-1	Practical Banking/ Financial Literacy-I	23UCON11/ 23UCON12	2	2	3	25	75	100
7.		SEC-1 Foundation Course	Fundamentals of Business Studies	23UCOF11	2	2	3	25	75	100
Total				30	23				700	

**BACHELOR OF COMMERCE
SEMESTER II**

S.No	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part I	Tamil / Hindi	23UTAG21/ 23UHGD21	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 - 2	Business Economics	23UCOA21	4	3	3	25	75	100
6.	Part IV	NME-2	Basic Accounting Principles/ Financial Literacy -II	23UCON21/ 23UCON22	2	2	3	25	75	100
7.		SEC-2	MS Office Practical	23UCOS21P	2	2	2	40	60	100
Total				30	23				700	

B.Com. – 4027
PROGRAMME CONTENT
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	Company Law	23UCOC32	5	5	3	25	75	100
5.		Elective Course -3	Principles of Marketing	23UCOA31	4	3	3	25	75	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

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	Business Mathematics & Statistics 23UCOC42	4	4	3	25	75	100
5.		Elective Course -4	Consumerism & Consumer Protection 23UCOA41	4	3	3	25	75	100
6.	Part IV	SEC – 5	Advertising Practical 23UCOS41P	2	2	2	40	60	100
7.		SEC- 6	Basics of FinTech 23UCOS42	2	2	2	25	75	100
8.			Environmental Studies 23UGES41	1	2	2	100	-	100
Total				30	24				800

SEMESTER - V

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	4	3	25	75	100
2.		Core Course – 10	Business Law	23UCOC52	6	4	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	3	-	100	-	100
5.		Elective Course DSEC-1	Indirect Taxation and Tally Practical / Programming in R Practical	24UCOE51P/ 24UCOE52P	5	3	3	40	60	100
6.		Elective Course DSEC-2	Human Resource Management / Financial Services	23UCOE53/ 23UCOE54	5	3	3	25	75	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 / Field Project	Summer Internship / Industrial Training	23UCOI51G	-	1	-	100	-	100
Total					30	24				900
10.	Extra Credit Course (Self Study Course)	Principles of Insurance	23UCOO51	-	2	3	100	-		100

SEMESTER - VI

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	Computer Application in Business Practical / Basics of MS Excel Practical	23UCOE61P/ 23UCOE62P	5	4	3	40	60	100
5.		Elective Course DSEC-4	Financial Management/ Logistics and Supply Chain Management	23UCOE63/ 23UCOE64	5	4	3	25	75	100
6.		Self Study Course	Core Course Quiz - Online	23UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	Statistical Package for Social Sciences Practical	23UCOS61P	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.

(2023 -24 onwards)

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 BOOK

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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	1	3	-	-	-	-	-	-
CO2	3	3	3	1	1	-	-	-	-	-
CO3	3	3	3	3	3	-	-	-	-	1
CO4	3	3	3	3	3	1	-	-	-	-
CO5	3	3	3	3	3	1	-	-	-	-

Strong - 3**Medium – 2****Low – 1**

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Head of the Department

Dr.K.Prabavathi
 Dr.V.Shanthameena
 Dr.B.JeyaSudha
Course Designers



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(2023-2024 onwards)

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 BOOK

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		P02	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	1	3	-	-	3	-	-	3	-
CO2	3	1	3	-	-	3	-	-	3	-
CO3	3	2	3	1	-	3	1	-	3	1
CO4	3	2	3	1	-	3	1	-	3	-
CO5	3	2	3	1	-	3	1	-	3	-

Strong - 3

Medium – 2

Low – 1

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Mrs. J.Babitha
Course Designers



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B.Com.

(2023- 24 onwards)

Semester I	INDIAN ECONOMIC DEVELOPMENT	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 23UCOA11		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : Understand the concepts and approaches in economic development and economic growth of India [K1]
- CO2 : Summarise the various aspects of Indian economic development. [K2]
- CO3 : Classify the importance and problems of agriculture, industries and service sectors. [K2]
- CO4 : Identify the features of Indian economic policies in real time situation. [K3]
- CO5 : Point out the growth and development of various sectors and LPGs. [K3]

UNIT 1

Economic Development and Growth

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure. (12 Hours)

UNIT II

Economic Development

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development. (12 Hours)

UNIT III

Primary Sector

Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Measures – Green Revolution: Nature & Effect – Food Security- Food Security Act — Public Distribution System (PDS) (12 Hours)

UNIT IV

Secondary Sector

Industrial policy since Independence -Modern Industrial Policy 1991 – Role of Small Scale, Cottage Industries and MSMEs in Indian Economy – Problems and corrective measures – Industrial Finance: IFC, SFC, IDBI& ICICI. (12 Hours)

UNIT V

Service Sector

Banks: Commercial Bank and Economic Development–RBI and Economic Development– Insurance: life and non-life – Transport: Modes of Transport -Transport and Economic Development- Trade: Internal and International Trade – LPG-Advantages and Disadvantages. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Theories of Demographic Transition
2. Insurance: life and non-life

Textbooks

- 1 Dutt and Sundaram,(2022), “Indian Economy”, S.Chand, New Delhi
- 2 V.K.Puri, S.K. Mishra,(2019) ‘Indian Economy’, Himalaya Publishing house, Mumbai
- 3 Dr. Srinivasan.N. (2018). Economic Development of India .Meenakshi Pathippagam, Madurai.

Reference Books

- 1 GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
 - 2 Sukumoychakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
 - 3 Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
 - 4 Mier, Gerald, M : Leading Issues in Economic Development, OUP, New Delhi.
 - 5 Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
- Dutt and Sundaram,(2020), “Indian Economy”, S.Chand, New Delhi

Course Code	PO1	P02	PO3	PO4	PO5	PO6	PO7
23UCOA11							
CO1	3	3	-	3	-	3	-
CO2	3	3	-	3	-	3	-
CO3	3	3	1	3	1	3	1
CO4	3	3	1	3	1	3	-
CO5	3	3	1	3	1	3	-

3 – Strong, 2- Medium, 1- Low

Dr.S.Vaidehi
Head of the Department

Dr.S.Vaidehi
Course Designer



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VIRUDHUNAGAR - 626 001

B.Com.

(2023 - 24 onwards)

Semester I	PRACTICAL BANKING	Hours/Week: 2	
NME -1		Credits: 2	
Course Code 23UCON11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts of banking and electronic payment system. [K1]

CO2: describe the relevant provisions of Act regarding banking and Electronic payment system.[K1]

CO3: classify the types of deposits, negotiable instruments, forms of advances and electronic payment systems. [K2]

CO4: apply the procedures and principles involved in banking and Electronic payment [K2]

CO5: fill up of Account Opening Form and draw a cheque and show the features, advantages and disadvantages of Mobile Banking and Green Banking. [K3]

UNIT I

Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for Opening anAccount. (6 Hours)

UNIT II

Deposits: Types – Savings – Current – Fixed –Recurring. (5 Hours)

UNIT III

Negotiable Instruments: Draft –Cheque– Definition –Specimen Form – Drawing of a Cheque– Electronic Cheques (E-Cheque) – Features – Advantages– Electronic Cash (E-Cash) – Features. (6 Hours)

UNIT IV

Loan and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – canons of a good banking security. (5 Hours)

UNIT V**Electronic Payment System:** ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.

(8 Hours)

SELF STUDY:

1. Filling up of Account Opening Form and Writing of Cheque.
2. Mobile Banking and Green Banking

TEXT BOOK

Study Material Prepared by the Course Teachers.

REFERENCE BOOKS

1. Gordon &Natarajan, (2017). *Banking Theory Law and Practice*, Mumbai: HimalayaPublishing House, 26th Revised Edition.
2. Rama, A., &Aruna Devi, A. (2019). *Banking Technology*, Chennai: New Century Book House (P) Ltd., 5th Revised Edition.

Web Resources

- 1 <https://www.rbi.org.in/>
- 2 <https://businessjargons.com/e-banking.html>
- 3 <https://www.wallstreetmojo.com/endorsement/>

Course Code 23UCON11	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	1	2	2	-	-
CO2	3	1	1	-	1	-	-
CO3	3	2	1	2	1	-	-
CO4	3	1	1	3	1	-	-
CO5	3	1	1	1	2	-	-

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr M.Annam
Course Designer



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B.Com. (2023 -24 onwards)

Semester I	FINANCIAL LITERACY- I	Hours/Week: 2	
NME -1		Credits: 2	
Course Code 23UCON12		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define various concepts in financial services [K1]

CO2: understand the features and importance of financial services [K1]

CO3: describe the various classification of risks and types of deposits in banks, post office and insurance [K2]

CO4: summarise the advantages of availing financial services [K2]

CO5: synthesise the famous mobile banking apps in India and evaluate the formalities to open accounts in the bank [K3]

UNIT I

Financial Literacy: Meaning, importance and scope of financial literacy; Pre requisites of Financial Literacy – Various financial institutions – Banks, Insurance companies, Post Offices. (6 Hours)

UNIT II

Post Office Deposits: Meaning – Types of Post Office Deposits: Fixed Deposits, Recurring Deposits and Savings Deposits – Features– Sukanya Samriddhi Yojana Account. (6 Hours)

UNIT III

Bank Deposits: Definition – Features of Bank Deposits – Types of Bank Deposits: Fixed Deposits – Fixed Deposit Receipts – Features - Recurring Deposits, Savings Deposits and Current Deposits – Features-Deposits using ATM card. (6 Hours)

UNIT IV

Risk Management: Meaning and Definition of Risk – Meaning of Uncertainty – Classification of Risks- Methods of Handling Risks- Management of Risk: Meaning and Definition – Features– Importance– Principles. (6 Hours)

UNIT V

Nature of Insurance Business: Meaning and Definition of Insurance — Functions of Insurance – Benefits of Insurance- Classification of Insurance –Definition of contract of Insurance – Characteristics of insurance contract -Essential elements of a contract of insurance .

(6 Hours)

SELF STUDY:

1. Top ten mobile banking apps in India.
2. Formalities to open various types of bank account.

TEXT BOOK

Study materials prepared by the course designer.

REFERENCE BOOKS

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt.Ltd.
2. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi:Sage Publications India Pvt. Ltd.
3. Periasamy, P. (2017). Principles and Practice of Insurance, Mumbai: Himalaya PublishingHouse

Course Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
23UCON12	1	2	3	4	5	6	7
CO1	3	3	-	1	-	1	-
CO2	3	3	-	1	-	2	-
CO3	3	3	-	1	-	-	-
CO4	3	3	-	-	-	2	-
CO5	3	3	-	2	-	1	-

Strong - 3**Medium – 2****Low – 1**

Dr. C.Amirtha selvi
Head of the Department

Dr.V.Shanthameena
Dr. J.Premila
Course Designers



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B.Com

(2023 – 2024 onwards)

Semester I	FUNDAMENTALS OF BUSINESS STUDIES	Hours/Week: 2	
SEC -1 Foundation Course		Credits: 2	
Course Code 23UCOF11		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 Business, Organization Forms, Basic Acts, Economics, Management, Auditing and Accounting. [K1]

CO2: enumerate the basic Tax, Statistical Techniques, Principles of Banking and Insurance. [K1]

CO3: explain the Characteristics of Business and Management, Forms of Organization, Accounting and Auditing. [K2]

CO4: describe the Statistical Techniques, Filing of Tax Returns, Functions of Banking and Types of Insurance. [K2]

CO5: make a comparison between concepts, forms of organizations, statistical techniques, types of accounting and types of insurance.[K2]

UNIT I

Introduction to Business, Economics and Management

Business: Meaning – Definition – Characteristics – Classification.

Economics: Meaning – Definition , Nature and Scope – Basic Concepts in Economics

Management: Meaning – Nature and Characteristics – Concepts.

Evolution of Commerce.

(6 Hours)

UNIT II

Organizations and Relevant Acts:

Meaning and importance of Types of Organization: Sole trader- Partnership - Limited Liability Partnership (LLP) - Companies Act 2013- Private, Public, OPC - Cooperative

Societies-Meaning of : Contract Act 1872 - Negotiable Instruments Act 1881 - Sale of Goods Act 1930 - Partnership Act 1932 -Banking Regulations Act 1948 - Income Tax Act 1961- LLP 2008 - Insolvency and Bankruptcy Code 2016 - GST ACT 2017- Anti Money Laundering Act 2020. (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- Filling of Tax returns. (6 Hours)

Unit V

Banking and Insurance

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

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

(6 Hours)

SELF STUDY

1. Hindrances of trade
2. Principles of Insurance.

TEXT BOOK

Study Material Prepared by Course Teachers from Reference Books

REFERENCE BOOKS

1. Reddy, T.S. & Murthy. A. (2023). *Financial Accounting*, Chennai: Margham Publications.
2. Jain, S. P. & Narang, K. L. (2018). *Financial Accounting- I*, Kalyani Publishers, New Delhi.
3. Bhushan, Y.K. (2019). *Fundamentals of Business Organisation & Management*, New Delhi: Sultan Chand & Sons, 20th Edition.
4. Mehotra, H. and Goyal. *Income Tax Law and Accounts, Current Assessment Year*.
5. Srinivasan, N. (2018). *Managerial Economics*, Madurai: Meenakshi Pathipagam, Revised Edition.
6. Sundaram, K.P.M. & Sundaram, E.N. (2022). *Modern Banking*, Sultan Chand & Sons, New Delhi.
7. Gupta M. P, Gupta S.P (2019). *Business Statistics*, Sultan Chand & Sons, New Delhi.
8. Kapoor, N.D.. *Mercantile Law*, Sultan Chand & Sons. New Delhi
9. Tandon B.N.,& Sudharsanam S,& Sundharabahu S (2021). *Practical Auditing*, Sultan Chand & Sons, New Delhi Hall of India.
10. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting*, Sultan Chand & Sons, New Delhi Hall of India.
11. Pillai R.S.N, & Bagavathi V (2019). *Management Accounting*, Sultan Chand & Sons, New Delhi Hall of India.
12. Srinivasan, T. (2024). *Income Tax & Practice*, Vijay Nicole Imprints Private Limited, Chennai.
13. Reddy P.N and Gulshan S.S (2010). *Principles of Business Organisation and Management*,S.Chand (G/L) & Company Ltd.
14. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.
15. Periyasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House, 2nd Revised Edition.
16. Prasad, L.M. (2014). *Principle and Practice of Management*, New Delhi: Sultan Chand Publishers, 8th Edition.

Reference Books

1. Dinkar Pagare,(2021). *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.
2. Dr.S.Sankaran (2012). *Business Economics*, Margham Publication, Chennai.

WEB RESOURCES

- 1 <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
- 2 <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>
- 3 <https://study.com/learn/lesson/commerce-importance-and-branches>
- 4 <https://www.vedantu.com/commerce/concept-of-auditing>
- 5 <https://www.vedantu.com/commerce/concept-of-Banking-insurance>

Course Code 23UCOF11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	2	2	3	3	2
CO3	3	3	3	3	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	2

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr M.Annam
Dr.B. Nandhani
Course Designers



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B.Com

(2023 – 2024 onwards)

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,

jointventure, 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 instalmentpurchase system. [K2]

CO3: explain the accounting principles to find out profit or loss from concerned

accountsand 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

repossessedstock 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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	-	-	-	-	-	1	-
CO2	3	3	3	-	-	-	-	-	1	-
CO3	3	3	2	2	-	-	-	-	1	1
CO4	3	3	3	3	-	-	-	-	1	1
CO5	3	3	2	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

(2023 – 2024 onwards)

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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	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.P.T.Kanthimathi
Mrs.J.Babitha
Course Designers



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B.Com.

(2023- 24 onwards)

Semester II	BUSINESS ECONOMICS	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 23UCOA21		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the nature and scope of Business economics, demand analysis, cost and revenue analysis, market structure and profit analysis. [K1]
- CO2: indicate the objective of business firm, demand forecasting, cost concept, pricing policy and profit forecasting.[K2]
- CO3: classify the basic managerial economics discipline, elasticity of demand, revenue concept, market structure and profit.[K2]
- CO4: identify the problem of economics, importance of consumer surplus, relationship between AR, MR &TR, types of pricing and profit planning. [K3]
- CO5: apply the necessary tools to find out the profit maximization and sales maximization of a firm, demand forecasting, cost, pricing process and policy, break even analysis. [K3]

UNIT I

Introduction to Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics – Opportunity Cost- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. (12Hours)

UNIT II

Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. (12 Hours)

UNIT III

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. (12 Hours)

UNIT IV

Cost and Revenue Analysis: Cost Concepts – Types, Cost Curves – Revenue Concepts – Types, Revenue Curves

Market Structure and Pricing Methods: Meaning and Features– Perfect Competition– Monopoly– Monopolistic Competition – Price determination under Perfect Competition, Monopoly and Monopolistic Completion. (12 Hours)

UNIT V

Pricing: Objectives of Pricing Policy, its importance, Pricing Methods and Objectives

Profit Analysis: Profit: Nature of Profit –Profit Planning – Profit Forecasting – Meaning, Nature and Methods of Profit Forecasting– Break Even Analysis. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Design of your Own Profit Maximization.
2. Determinants of Demand.

TEXT BOOKS

1. Srinivasan .S. (2018). “Managerial Economics” Madurai: Meenakshi Pathippagam.
2. Mithani, D.M. Business Economics, Himalaya Publishing House, Mumbai.
3. Lekhi. R.K. (2017), “Business Economics” Kalyani Publishers, New Delhi.
4. S.Shankaran, Business Economics-Margham Publications, Chennai.

REFERENCE BOOKS

- 1 H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- 2 P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- 3 Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

- 4 Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Course Code 23UCOA21	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO 1	3	3	1	1	-	3	-	-	-	-
CO 2	3	3	3	1	-	3	-	-	-	-
CO 3	3	3	2	1	-	3	-	-	-	-
CO 4	3	3	3	2	-	3	-	-	-	-
CO 5	3	2	2	1	-	3	-	-	-	-

Strong – 3**Medium – 2****Low – 1**

Dr.S.Vaidehi
Head of the Department

Dr.S.Vaidehi
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN
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VIRUDHUNAGAR - 626 001

B.Com.

(2023 - 24 onwards)

Semester II	BASIC ACCOUNTING PRINCIPLES	Hours/Week: 2	
NME - 2		Credits: 2	
Course Code 23UCON21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the classification of accounts and accounting terminology. [K1]

CO2: mention the rules and procedure in accounting. [K1]

CO3: apply the rules for journalising and balancing the accounts. [K2]

CO4: prepare the trial balance and final accounts. [K2]

CO5: integrate the trial balance and balance sheet. [K3]

UNIT I

Introduction: Book Keeping –Accounting–Single Entry System - Double Entry System – Classification of Accounts. Accounting Standards: Meaning – Definition – Significance.

(5 Hours)

UNIT II

Journal Entry: Rules for Journalising – Passing of Journal Entries.

(5 Hours)

UNIT III

Ledger: Purpose – Posting in the Ledger – Balancing an Account.

(5 Hours)

UNIT IV

Trial Balance: Preparation of Trial Balance.

(5 Hours)

UNIT V

Final Accounts: Preparation of Trading Account – Preparation of Profit and Loss – Preparation of Balance Sheet (Problems with adjustments related to closing stock only).

(10 Hours)

Note:

Composition of the Question Paper:

Theory : 20%

Problems : 80%

SELF STUDY:

1. Distinction between Book keeping and Accounting.
2. Preparation of Journal Entries, Ledger Accounts, Trial Balance and Final Accounts with the given five maximum transactions.

TEXT BOOK

1. Nagarajan, K.L., Vinayagam, N., & Mani, P.L. (2013). *Principles of Accountancy*, New Delhi: Eurasia Publishing House Pvt. Ltd. Reprint.

REFERENCE BOOKS

1. Reddy, T.S., & Murthy. A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.
2. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2022.

WEB RESOURCES

- 1 <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 2 https://www.icai.org/post.html?post_id=17882
- 3 <https://in.indeed.com/career-advice/career-development/what-is-a-trial-balance>

Course Code	PO						
23UCON21	1	2	3	4	5	6	7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	1
CO3	3	3	1	1	-	-	1
CO4	3	3	1	1	-	-	1
CO5	3	3	1	1	-	1	1

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr. M.Annam
Course Designer



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VIRUDHUNAGAR - 626 001

B.Com.

(2023 - 24 onwards)

Semester II	FINANCIAL LITERACY II	Hours/Week: 2	
NME - 2		Credits: 2	
Course Code 23UCON22		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts of life insurance, marine and fire insurance, shares and Mutual funds. [K1]

CO2: describe the features of life, marine and fire insurance, shares and mutual funds.[K1]

CO3: classify the life, marine and fire insurance policies, shares and mutual funds. [K2]

CO4: explain the organizational structure of LIC, objectives and functions of SEBI and summarise the benefits of investment in real estate and gold. [K2]

CO5: apply the IRDA Guidelines for investment in LIC's fund and make use of insurance documents and policy conditions. [K3]

UNIT I

Life Insurance: Meaning and Definition of Life insurance – features of life insurance
Classification of Life Insurance Policies: on the basis of duration of policy and on the basis of methods of premium payments. **(6 Hours)**

UNIT II

Life Insurance Corporation of India (LIC): Aims of LIC- Organizational Structure – Advantages of Life Insurance – Important Functions – Role of LIC in National Economy. **(6 Hours)**

UNIT III

General Insurance Business: Marine Insurance: Definition – Characteristics- Essential Elements of Marine Insurance – Types of Marine Insurance policies.

Fire Insurance: Definition – Fundamental Principles of Fire Insurance – Types of Life Insurance policies - Distinction between Life Insurance and Fire Insurance. **(6 Hours)**

Unit IV

Shares: Meaning – Definition – Features of Shares – Equity Shares, Preference Shares – Types of Preference Shares – Demat account- SEBI – Objectives and functions. **(6 Hours)**

Unit V

Mutual Funds: Meaning – Definition – Features of Mutual Funds – Types of Mutual Funds in India. Investment in Real Estate – Investment in Gold. **(6 Hours)**

SELF STUDY:

1. IRDA Guidelines for investment in LIC's funds.
2. Insurance Documents and Policy conditions

TEXT BOOKS

1. Periasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House.(Unit I,II and III)
2. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.(Unit IV and V)

REFERENCE BOOKS

1. Mishra, M.N. (2016). *Insurance*, New Delhi: S.Chand & Co. Ltd.
2. Inderjit Singh, Rakesh Katyal., & Sanjay Arora. (2003). *Insurance Principles and Practices*, Ludhiana : Kalyani Publishers.

Course Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
23UCON22	1	2	3	4	5	6	7
CO1	3	3	-	1	-	1	-
CO2	3	3	-	1	-	2	-
CO3	3	3	-	1	-	-	-
CO4	3	3	-	-	-	2	-
CO5	3	3	-	2	-	1	-

Strong - 3**Medium – 2****Low – 1**

Dr C.Amirtha Selvi

Head of the Department

Dr.B.Nandhini

Dr.V.Sakthi Devi

Course Designers



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VIRUDHUNAGAR - 626 001

B.Com.

(2023- 22 onwards)

Semester II	MS OFFICE PRACTICAL	Hours/Week: 2	
SEC-2		Credits: 2	
Course Code 23UCOS21P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic steps to create word document, excel worksheet and powerpoint presentation. [K2]

CO2: mention the specific procedures for the required lab practical in Ms-Word, Ms-Excel and Ms-Power point. [K2]

CO3: apply the menus with their functions. [K3]

CO4: create the required document, worksheet and presentation. [K3]

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Preparation of a Resume using Word and print it
2. Creation and deletion of a table using Word
3. Insertion of a picture in a Word Document
4. Preparation and insertion of charts in a Word Document
5. Creation of a Word Document using Mail Merge
6. Tax calculation using Excel
7. Preparation of sales summary using Excel sheet
8. Conversion of Foreign Exchange using Excel sheet and Print it.
9. Design an Advertisement using Power Point (It should contain at least 12 slides) with audio effect
10. Preparation of Power Point Presentation to introduce a course in the college. (It should contain at least 12 slides)

Course Code 23UCOS21P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	1	1	-	3	3	-	-
CO2	2	1	2	1	1	-	3	3	-	-
CO3	3	2	3	1	-	-	3	3	-	-
CO4	3	1	3	2	1	-	3	3	-	-
CO5	3	3	3	3	1	-	3	3	-	-

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

Dr.M.PonnienSelvi
Head of the Department

Dr. M. Annam
Dr. B.Suganya
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com.

(for those who join in 2023 - 2024)

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

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/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	2	-	-	-	-	-
CO2	3	3	3	3	2	-	-	-	-	-
CO3	3	3	3	3	2	-	-	-	-	-
CO4	3	3	3	2	2	1	-	1	-	3
CO5	3	3	3	2	2	2	-	1	-	-

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

Dr.M.Ponnien Selvi
Head of the Department

Dr.R.Panchavarnam
Mrs.J.Babitha
Ms.S.Uva Dharshini
Course Designers



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VIRUDHUNAGAR

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B.Com

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Semester III	COMPANY LAW	Hours/Week:5	
Core Course-6		Credits:5	
Course Code 23UCOC32		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: describe 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 Liability Partnership – Classification of Companies based on Incorporation, Liability, Number of Members, Control – Distinguish between Public Company and Private Company.

(15 Hours)

UNIT II

Formation of Company

Formation of a Company: Promoter – Fundamental Documents– 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. (15 Hours)

UNIT III

Meeting

Meeting and Resolution: Types – Requisites – Voting & Poll – Resolution – Ordinary & Special – Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. (15 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. (15 Hours)

UNIT V

Winding up

Winding up: Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Quorum and Proxy
2. Procedure for e-filing

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 2021.
3. Pillai & Bagavathi R.S.N, *Business Law*, Sultan Chand & Sons, Chennai, 1st Edition 2015.

REFERENCE BOOKS

1. N.D. Kapoor (2021), *Elements of Mercantile Law*, Sultan Chand & Sons, Chennai , 37th Revised Edition 2017.
2. Preethi Agarwal, *Business Law*, CA foundation study material .
3. Pillai & Bagavathi R.S.N, *Business Law*, Sultan Chand & Sons, Chennai ,1st Edition 2015.

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 23UCOC32	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3a	PSO 3b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	1	2	-	-	2	-	-	-	-
CO2	3	1	2	-	-	2	1	1	-	1
CO3	3	1	2	-	-	-	-	-	-	-
CO4	3	1	2	-	-	2	-	-	-	-
CO5	3	1	2	-	-	-	-	-	-	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr .J. Mahamayi
 Dr. C. Amirtha Selvi
Course Designers



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B. Com.

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Semester III	PRINCIPLES OF MARKETING	Hours/Week:4	
Elective Course		Credits:3	
Course Code 23UCOA31		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the concepts of marketing, E- marketing, consumer behaviour, marketing management and market research. [K1]

CO2: explain the different types of markets, functions and importance of marketing, and the components of marketing mix. [K2]

CO3: describe the global market environment, social responsibility and marketing ethics.[K2]

CO4: summarize the consumer buying decision process, and communication process. [K3]

CO5: bring out the stages of new product development and recent trends. [K3]

UNIT I

Introduction to Marketing:

Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Marketing Orientation – Innovations in Modern Marketing. Marketing Management: Definitions – Functions – Role and Importance of Marketing – Classification of Markets – Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

(12 Hours)

UNIT II

Market Segmentation

Concept – Benefits – Types – Geographic – Demographic – Psychographic – Behavioural – Marketing Mix – Definition – 4 P's of Marketing Mix – Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives and Needs, Freud's Theory of Motivation.

(12 Hours)

UNIT III

Product and Price

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods – Criteria for a Good Forecasting – Pricing – Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance. (12 Hours)

UNIT IV

Promotions and Distributions

Communication Mix – Communication Process – Advertising– Media – Kinds of Advertising Media – Sales Promotion – Personal Selling – Classification of Salesmanship – Channel Members –Types – Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods. (12 Hours)

UNIT V

Competitive Analysis and Strategies

Balancing Customer and Competitor Orientations – Global Market Environment – Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing – Recent Trends in Marketing – A Basic Understanding of E-Marketing – E-Tailing – Consumerism – Market Research – MIS and Marketing Regulation. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Marketing Environment and the Different kinds of Marketing Environment.
2. Consumer Behaviour and Market Segmentation.

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, , 5nd Edition.

WEB RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. Understanding Promotion & Distribution Management - Shiprocket

Course Code 23UCOA31	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	-	1	2	1	1	-
CO2	3	3	3	2	-	2	2	1	1	-
CO3	3	3	3	3	-	2	2	1	2	-
CO4	3	3	3	3	-	2	3	1	2	1
CO5	3	3	3	3	-	2	3	1	2	1

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. V.Sakthi Devi
 Dr. P. Thenrathi
Course Designers



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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 entrepreneurs. [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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	-	-	-	1	1	1	-
CO2	3	3	3	-	1	-	-	-	-	-
CO3	3	3	3	-	2	2	1	1	2	1
CO4	3	3	3	2	2	2	1	1	2	-
CO5	3	3	2	2	2	3	1	1	2	1

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

Dr. M. Ponnien Selvi
Head of the Department

Dr.P.Saritha
Mrs. R. Atheeswari
Dr.V.Shanthameena
Dr. K.Nivedha
Course Designers



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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 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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	1	2	3	-	-	-	2	-	2	-
CO2	1	2	3	-	-	-	2	-	2	-
CO3	3	2	3	-	-	1	2	-	3	1
CO4	2	2	3	-	-	-	2	-	2	-
CO5	2	2	3	2	2	-	1	-	2	1
	Strong-3			Medium- 2		Low- 1				

Dr. M.Ponnien Selvi
Head of the Department

Dr.M.Subasini
Dr.J.Premila
Dr.P.T.Kanthimathi
Course Designers



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VIRUDHUNAGAR

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B.Com.

(for those who join in 2023 - 2024)

Semester IV	CORPORATE ACCOUNTING-II	Hours/Week: 5	
Core Course - 7		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	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	2	2	-	-	-	-	-
CO2	3	3	3	2	2	-	-	-	-	-
CO3	3	3	3	2	2	-	3	-	-	-
CO4	3	3	3	2	3	2	-	-	-	-
CO5	3	3	3	2	2	2	2	-	-	3

Strong - 3**Medium – 2****Low – 1**

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Dr. K. Nivedha
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Semester IV	BUSINESS MATHEMATICS & STATISTICS	Hours/Week: 4	
Core Course - 8		Credits: 4	
Course Code 23UCOC42		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 and 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. (12 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. (12 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 and Co-efficient – Measures of Central Tendency and Dispersion using Microsoft Excel. (12 Hours)

UNIT IV

Correlation and Regression: Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. (12 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. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Data
2. Consumer Price Index

TEXT BOOKS

1. Vittal, P.R., (2021). *Business Mathematics Statistics*, Margham Publications, Chennai.
2. Gupta, S.P., (2020), *Statistical Methods*, Sultan Chand & Son, New Delhi.

REFERENCE 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 Publications, Palani.

WEB RESOURCES:

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Course Code 23UCOC42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-
CO3	3	3	3	2	2	2	2	2	-	-
CO4	3	3	3	2	2	2	-	-	-	-
CO5	3	3	3	2	2	2	2	2	-	-

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

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Head of the Department

Mrs.R.Atheeswari
 Dr.N.Vijayalakshmi
 Dr.B.Nandhini
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Semester IV	CONSUMERISM & CONSUMER PROTECTION	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 23UCOA41		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts related to consumerism, consumer exploitation and Consumer Protection.[K1]

CO2: describe the importance of consumerism, forms of consumer exploitation, duties of consumers, recent trends in consumerism and Consumer Dispute Redressal Mechanism. [K2]

CO3: explain the challenges of consumer exploitation, types of consumer exploitation, problems faced by consumers and Consumer Protection council. [K2]

CO4: identify the need for consumerism, causes of consumer exploitation, types of consumer rights and reasons for the Growth of Consumerism in India. [K3]

CO5: apply the rights and duties of consumers in real life situation.[K3]

UNIT I

Consumerism

Meaning of Consumer and Customer – Consumer Movements – Historical Perspectives – Concept of Consumerism – Need and Importance. (12 Hours)

UNIT II

Consumer Exploitation

Meaning and Causes of Consumer Exploitation – Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services – Challenges of Consumer Exploitation. (12 Hours)

UNIT III

Consumer Rights and Duties

Consumer Rights – John F Kennedy’s Consumer Bill of Rights – Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education – Duties of Consumers. (12 Hours)

UNIT IV

Consumerism in India

Reasons for the Growth of Consumerism in India – Recent Trends in Consumerism – Problems Faced by Consumers in India. (12 Hours)

UNIT V

Consumer Protection Act 2019

Consumer Protection Council – Central, State, Districts Consumer Protection Councils – Consumer Dispute Redressal Mechanism. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Stages of Consumerism.
2. Objects of Consumer Protection Act.

TEXT BOOKS:

1. Premavathy & Mohini Sethi.(2011). *Consumerism – Strategies and Tactics*, CBS Publication.
2. Kavita Sharma & Swati Aggarwal. (2021). *Principles of Marketing*, Taxmann.
3. Jayasankar,J.(2013). *Marketing*, Chennai: Margham Publications, 2nd edition.

REFERENCE BOOKS:

1. Pillai Bagavathi, R.S.N., (2014). *Modern Marketing Principles and Practices*, New Delhi: S.Chand Company Pvt. Ltd., Fourth Edition.
2. Bare Act.(V Unit)
3. Suja Nair. R., (2014). *Consumer Behaviour in Indian Perspective Text and Cases*, Mumbai: Himalaya Publishing House Pvt. Ltd., Second Edition.

Course Code 23UCOA41	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	-	-	-	-	2	2
CO2	3	3	3	2	2	-	-	-	2	2
CO3	3	3	3	3	3	-	-	-	2	2
CO4	3	3	3	3	3	2	-	-	2	2
CO5	3	3	3	3	3	2	-	-	2	2

Strong – 3 Medium – 2 Low - 1

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Heads of the Department

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Dr.V.Shantha meena
Course Designers



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Semester IV	ADVERTISING PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 23UCOS41P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic components in practical advertising copy. [K2]

CO2: present the specific features related to required practical advertising exercise.[K2]

CO3: apply the skills and procedure to design advertisement copy with ethical principles. [K3]

CO4: display and explain the creation with special reference to a sustainable environment. [K3]

CO5: justify the answer for viva voce questions. [K3]

LIST OF PRACTICALS

- 1) Enter the Slogans for Radio Advertising with ethical principles for Given Products [10 Products] in MS Word.
- 2) Enter the Headlines and Sub Headlines for Print Media for Given Consumer Products [5 Products – Mobile Phones, Readymade Garments, etc.] in MS Word.
- 3) Create an Agency/Dealer Advertising Copy for Print Media for Home Appliances in MS PowerPoint.
- 4) Create a Product Advertising Copy for Print Media for Any Consumer Product in MS PowerPoint.
- 5) Create a Product Advertising Copy for Print Media for Any Industry Product in MS PowerPoint.
- 6) Draft a Service Advertising Copy for Print Media [Notices] on behalf of a Bank/Insurance Corporation/Hotel/Tours and Travels/Event Management Firm in MS PowerPoint.
- 7) Draft an Institution Advertising Copy for Print Media on behalf of an Educational Institution/A Newly Started Firm in MS PowerPoint.
- 8) Prepare a Non-Commercial Advertising [Blood Donation Camp] in MS PowerPoint.

- 9) Prepare an Advertisement Budget, Given the Media, Purpose and Finance Limit in MS Excel.
- 10) Prepare an Album Containing Minimum Ten Advertisement Copies each One Depicting at Least One Value of Advertisement Copy in MS Word..

TEXT BOOK

1. Agarwal. R. C., (2013). *Salesmanship and Advertising*, Agra: Lakshmi Narain Agarwal, Ninth Edition.

REFERENCE BOOKS

1. Chunawalla.S.A., Kumar.K.J., & Sethia.K.C., (2011). *Advertising Theory and Practice*, Mumbai : Himalaya Publishing House, Sixth Edition.
2. Ruchi Gupta,(2012). *Advertising Principles and Practice*, New Delhi: S.Chand and Company Limited, First Edition.

Course Code 23UCOS41P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	2	2	1	-	-	-	-	-	1
CO2	3	2	2	1	-	-	-	-	-	1
CO3	3	2	2	2	1	-	3	3	-	3
CO4	3	2	2	2	1	1	-	-	-	1
CO5	3	2	2	2	1	1	-	-	-	1
	Strong-3			Medium- 2			Low- 1			

Dr.M.Ponnien Selvi
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Course Designers



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Semester IV	BASICS OF FINTECH	Hours/Week:2	
Skill Enhancement Course		Credits:2	
Course Code 23UCOS42		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 FinTech. [K1]

CO2: mention the components of FinTech ecosystem and compliance requirements for FinTech K1]

CO3: describe various technologies FinTech. [K2]

CO4: explain the challenges and opportunities in FinTech. [K2]

CO5: highlight the FinTech applications in various sectors and apply them in real life environment. [K3]

UNIT I

Introduction to FinTech : Overview of Financial Technology (FinTech) – Historical Context and Evolution of FinTech – Key Drivers and Trends Shaping the FinTech Landscape – Understanding the Role of FinTech in Modern Finance – Current Trends in Financial Technology. (6 Hours)

UNIT II

FinTech Ecosystem: Components of the FinTech Ecosystem: Startups, Incumbents, Regulators, Investors, and Consumers – Analysis of different Sectors within FinTech (Payments, Lending, Wealth Management, Blockchain, InsurTech, etc.) – Case Studies Highlighting Successful FinTech Companies and Innovations - India's FinTech Eco system. (6 Hours)

UNIT III

Technologies Powering FinTech: Blockchain Technology and its Applications in Finance – Artificial Intelligence (AI) and Machine Learning (ML) in FinTech – Big Data Analytics and its Role in Financial Services – Robotic Process Automation (RPA) and its Impact on Financial Processes. (6 Hours)

UNIT IV

Regulatory Environment and Compliance: Regulatory Challenges and Opportunities in FinTech – Overview of Global FinTech Regulations (e.g., GDPR, PSD2, MiFID II, etc.) – Compliance Requirements for FinTech Startups and Established Players – Role of Regulatory Sandboxes in Fostering FinTech Innovation – Restrictions. (6 Hours)

UNIT V

Future Trends and Challenges: Emerging Trends in FinTech (e.g., decentralized finance, embedded finance, green finance, etc.) – Ethical Considerations and Societal Impacts of FinTech Adoption – Challenges Facing the FinTech Industry (e.g., cyber security, data privacy, talent acquisition, etc.) – Predictions for the Future of FinTech and its Potential Impact on the Financial industry – Ethics in FinTech. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. FinTech and Retail Banking
2. FinTech and Digital Currency

TEXT BOOKS

1. Paolo Sironi. (2016). *FinTech Innovation: From Robo-Advisors to Goal Based Investing and Gamification*, John Wiley & Sons Ltd. United Kingdom.
2. Susanne Chishti and Janos Barberis.(2016). *The Fintech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*, John Wiley & Sons Ltd. United Kingdom.

REFERENCE BOOK

Paolo Sironi. (2021). *Banks and Fintech on Platform Economies: Contextual and Conscious Banking*, John Wiley & Sons Ltd. United Kingdom.

WEB RESOURCES

Online resources such as FinTech news websites, industry reports, and regulatory guidelines.

Course Code 23UCOS42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	-	-	-	-	3	3	-	3
CO2	3	3	3	-	-	-	3	3	-	3
CO3	3	3	-	-	-	-	3	3	-	-
CO4	3	3	3	-	-	-	3	3	2	--
CO5	3	3	-	-	-	-	3	3	-	3

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

Dr.M.Ponnien Selvi
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Dr.P.Saritha
 Dr.J.Premila
Course Designers