



## **V.V.VANNIAPERUMAL COLLEGE FOR WOMEN**

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai  
Reaccredited with 'A++' Grade (4<sup>th</sup> Cycle) by NAAC

**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

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

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

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

#### **A. CHOICE BASED CREDIT SYSTEM (CBCS)**

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

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

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##### **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, Biochemistry, Home Science - Nutrition and Dietetics Biotechnology, Computer Science and Computer Applications (MCA) *
Commerce & Management	Commerce, Business Administration (MBA) *

\* AICTE approved Programmes

**OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG**

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

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

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**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)

Basic Labour Laws	23UCPN21	II	Accounting)
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	Botany
Nursery and Landscaping	23UBYN12		
Mushroom Cultivation	23UBYN21	II	
Medicinal Botany	23UBYN22		
Cadet Corps for Career Development I	23UNCN11	I	National Cadet Corps
Cadet Corps for Career Development II	23UNCN21	II	

## B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students, based on a set of pre-determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of technology in the teaching-learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching

methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

### **Vision of the Institution**

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

### **Mission of the Institution**

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

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

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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.

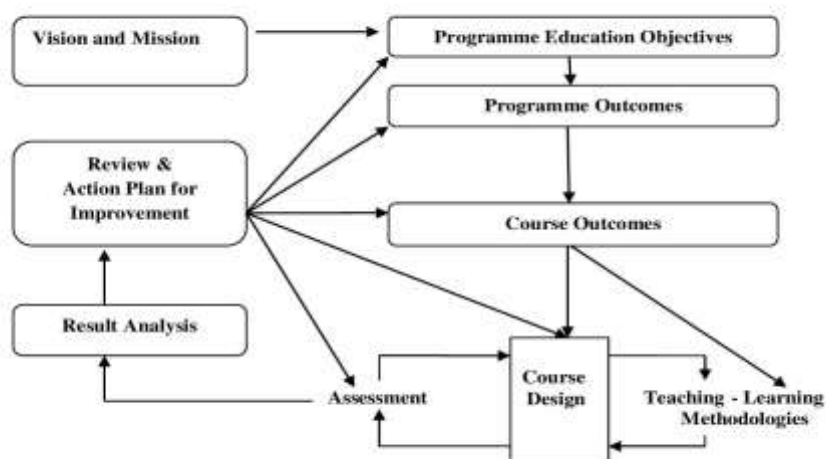
**PO-PEO Mapping Matrix**

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.

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

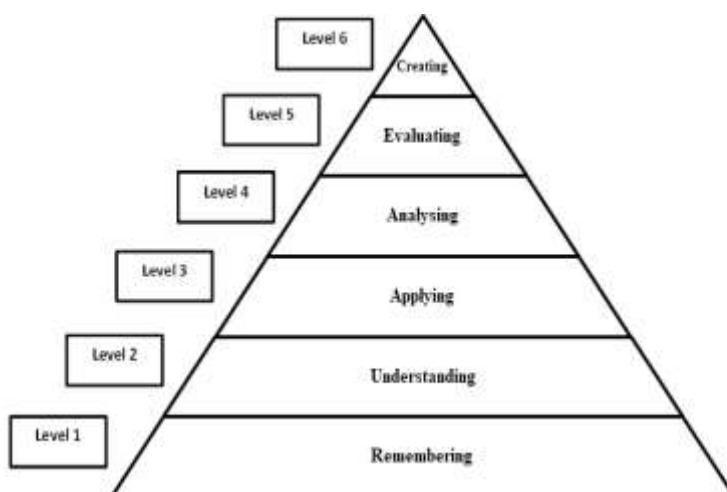
**B.1.4 Course Outcomes (COs)**

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



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

### BLOOM'S TAXONOMY



### CO – PO Mapping of Courses

After framing the CO statements, the COs framed for each Course is mapped with POs based on the relationship that exists between them. The COs which are not related to any of the POs is indicated with (-), signifying Nil. Measurement Mapping is based on Four Points Scale [High (H), Medium (M), Low (L) and Nil (-)]. For calculating weighted percentage of contribution of each Course in the attainment of the respective POs, the weights assigned for H, M and L are 3, 2 and 1 respectively.



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

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

**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"> <li>• Generic Elective Courses</li> <li>• Discipline Specific Elective Courses</li> </ul>
		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

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**B.2 EVALUATION SCHEME**


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**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**

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


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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
<b>Total</b>			<b>25</b>

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
<b>Total</b>						<b>45*</b>

\*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
<b>Total</b>						<b>75</b>

**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

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

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**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
<b>Total</b>		<b>: 25</b>

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
<b>Total</b>						<b>25*</b>

\*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
<b>Total</b> :	<b>75</b>

**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
<b>Total</b>						<b>50</b>

**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
<b>Total</b> :	<b>100</b>

**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
<b>Total</b>					<b>30</b>

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

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

Two Quiz Tests - Better of the two will be considered

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

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

**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
<b>Total</b>						<b>25*</b>

\*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
<b>Total</b> :	<b>75</b>

**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
<b>Total</b>						<b>50</b>

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

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

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
<b>Total</b>					<b>30*</b>

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
<b>Total</b>						<b>60*</b>

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

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

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

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

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

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

**Distribution of Marks**

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
	:	<b>100</b>

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
<b>Total</b>	<b>:</b>	<b>100</b>



**Distribution of Marks**

Mode of Evaluation		Marks
Periodic Test	:	25
Model Examination	:	75
<b>Total</b>	<b>:</b>	<b>100</b>

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
<b>Total</b>	<b>:</b>	<b>25*</b>

\*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
<b>Total</b>	<b>:</b>	<b>100</b>

**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
				<b>Total</b>	<b>75</b>

**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 for all the Courses.
  - Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)
  - Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).
  - The aggregate minimum pass percentage is 40.
  - Pass minimum for External Practical Examination is 21 marks out of 60 marks.
- **Attendance**
  - a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
  - b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
  - c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
  - d) The students who have attended the classes for 44 days or less (50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
    - For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
    - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

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## B.3 ASSESSMENT MANAGEMENT PLAN

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

**Attainments of POs for all Courses**

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

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

**Expected Level of Attainment for each of the Programme Outcomes**

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

**Level of PO Attainment**

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

**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**

<b>Assessment Criteria</b>	<b>Target (UG)</b>	<b>Target (PG)</b>
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**

<b>Assessment Criteria &amp; Tool</b>	<b>Weightage</b>
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
<b>Total Attainment</b>	<b>100</b>

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

### Expected Level of Attainment for each of the Programme Educational Objectives

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

### Level of PEO Attainment

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

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

NMEC : Non Major Elective Course



**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	5	3	25	75	100
2.		Core Course – 10	Business Law	23UCOC52	6	5	3	25	75	100
3.		Core Course – 11	Income Tax Law and Practice I	23UCOC53	5	3	3	25	75	100
4.		Core Course – 12	Project	23UCOC54PR	1	1	-	100	-	100
5.		Elective Course DSEC-1	Entrepreneurial Development/ Indirect Taxation	23UCOE51/ 23UCOE52	5	3	3	25	75	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/ Industrial Training	Internship	23UCOI51	-	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	Financial Management/ Logistics and Supply Chain Management	23UCOE61/ 23UCOE62	5	4	3	25	75	100
5.		Elective Course DSEC-4	Computer Application in Business Practical / Basics of MS Excel Practical	23UCOE63P/ 23UCOE64P	5	4	3	40	60	100
6.		Self Study Course	Discipline Specific Quiz - Online	23UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	International Trade/ EXIM Procedure	23UCOS61/ 23UCOS62	2	2	2	25	75	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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### B.Com.

(for those who join in 2023 – 2024 )

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

### COURSE OUTCOMES

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

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

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

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

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

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

### UNIT I

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

(18 Hours)

### UNIT II

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

(18 Hours)

### UNIT III

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

### UNIT IV

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

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

### UNIT V

#### Methods of Costing:

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

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

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

### SELF STUDY FOR ASSIGNMENT

1. VED Analysis
2. Measurement of Labour Turnover.

#### NOTE:

<b>Composition of the Question Paper:</b>	<b>Theory</b>	<b>: 25 %</b>
	<b>Problems</b>	<b>: 75 %</b>

## TEXT BOOKS

1. Jain, S.P. & Narang K.L. (2023). *Cost Accounting*, New Delhi: Kalyani Publishers, 16<sup>th</sup> Revised Edition.
2. Khanna B.S., Pandey I.M., Ahuja G.K. & Arora M.N. (2003). *Practical Costing*, New Delhi: Sultan Chand & Co.
3. Maheswari, S.N. (2021). *Principles of Cost Accounting*, New Delhi: Sultan Chand Publications.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2023). *Cost Accounting*, Chennai: Margham Publications, 6<sup>th</sup> Edition.
5. Iyengar, S.P. (2023). *Cost Accounting*, New Delhi: Sultan Chand Publications, 11<sup>th</sup> Edition.

## REFERENCE BOOKS

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

## WEB RESOURCES

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

Course Code 23UCOC51	PO1		PO2	PO3		PO4	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	2	2	1	-	-	1	1
CO2	3	3	2	2	2	1	-	-	1	1
CO3	3	3	1	1	1	2	-	-	1	1
CO4	3	3	2	3	3	3	1	1	2	2
CO5	3	3	2	3	3	3	1	1	2	2

Strong-3

Medium-2

Low – 1

Dr.M.Ponnien Selvi  
Head of the Department

Dr.J.Mahamayi  
Dr.C.Amirtha Selvi  
Dr.K.Nivedha

Course Designers



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## B.Com.

(for those who join in 2023 – 2024 )

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

## COURSE OUTCOMES

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

CO1: State the meaning of basic concepts in law, Indian Contract Act and Sale of Goods Act, 1930. [K1]

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

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

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

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

## UNIT I

### Mercantile Law

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

### Elements of Contract

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

## UNIT II

### Performance of Contract

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

### UNIT III

#### Contract of Indemnity and Guarantee

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

### UNIT IV

#### Bailment and Pledge

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

### UNIT V

#### Sale of Goods Act 1930

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

### SELF STUDY FOR ASSIGNMENT

1. Quasi Contract
2. Rights of an Unpaid Seller

### TEXT BOOKS

1. Kapoor, N.D. (2022). *Business Laws*, New Delhi: Sultan Chand and Sons, 23rd Revised Edition.
2. Pillai, R.S.N. (2010). *Business Law*, New Delhi: S. Chand & Company Ltd., 3rd Revised Edition.
3. Kuchhal, M.C., & Vivek Kuchhal, (2017). *Business Law*, Noida: Vikas Publishing House Pvt. Ltd. Fifth Edition.
4. Dhandapani, M.V. (1990). *Business Laws*, New Delhi: Sultan Chand and Sons. II Edition.
5. Shusma Aurora, (2021). *Business Law*, New Delhi: Taxmann, 9th Edition.



**REFERENCE BOOKS**

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

**WEB RESOURCES**

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

Course Code 23UCOC52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	1	1	-	-	1	1
CO2	3	3	3	2	2	2	-	-	1	1
CO3	3	3	3	1	3	1	-	-	1	2
CO4	3	3	3	3	3	2	-	-	1	1
CO5	3	3	3	2	3	2	-	-	1	1

**Strong-3****Medium-2****Low – 1**

Dr.M.Ponnien Selvi  
Head of the Department

Dr. N.Vijayalakshmi  
Dr. J. Premila  
Mrs. J. Babitha.  
Course Designers



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### B.Com. (for those who join in 2023–2024)

Semester V	<b>INCOME TAX LAW AND PRACTICE I</b>	Hours/Week: 5	
Core course		Credits: 3	
Course Code 23UCOC53		Internal 25	External 75

#### COURSE OUTCOMES

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

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

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

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

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

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

#### UNIT I

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

(15 Hours)

#### UNIT II

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

(15 Hours)

**UNIT III**

**Income from Salary:** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income. (15 Hours)

**UNIT IV**

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

**UNIT V**

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

**SELF STUDY FOR ASSIGNMENT**

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

**NOTE:**

**Composition of the Question Paper:**

**THEORY : 20%**

**PROBLEMS : 80%**

**TEXT BOOKS**

1. Gaur, V.P., Narang, Puja Gaur & Puri, Rajeev. (2024). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Reddy, Hariprasad. (2024). *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Pagare, Dinkar. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

4. Mehrotra, H.C. & Goyal, S.P. (2024). *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.
5. Srinivasan, T. (2024). *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

## REFERENCE BOOKS

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

## WEB RESOURCES

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

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

Dr.M.Ponnien Selvi  
Head of the Department

Dr M.Annam  
Dr B.Nandhini  
Dr. R.Mahalakshmi  
  
Course Designers



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

**B.Com.**

**(for those who join in 2023 – 2024)**

<b>Semester V</b>	<b>PROJECT</b>	<b>Hours/Week: 1</b>
<b>Core course</b>		<b>Credit : 1</b>
<b>Course Code</b> 23UCOC54PR		<b>Internal</b> <b>100 marks</b>

## Course Outcomes

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

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

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

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

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

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

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

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

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

### **Guidelines and regulations of the project**

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

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

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

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

**Strong-3**

**Medium-2**

**Low – 1**

Dr.M.Ponnien Selvi  
**Head of the Department**

Dr. M. Subasini  
Dr. V. SakthiDevi  
**Course Designers**



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**(for those who join in 2023 – 2024)**

Semester V	<b>ENTREPRENEURIAL DEVELOPMENT</b>	Hours/Week:5	
Discipline Specific Elective Course		Credits: 3	
Course Code <b>23UCOE51</b>		Internal 25	External 75

## COURSE OUTCOMES

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

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

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

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

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

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

## UNIT I

### Introduction to Entrepreneur

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

## UNIT II

### Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity. (15 Hours)

### **UNIT III**

#### **Setting Up an Enterprise**

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

### **UNIT IV**

#### **Business Model Canvas and Formulation of Project Report**

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

### **UNIT V**

#### **MSME's and Support Institutions**

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

### **SELF STUDY FOR ASSIGNMENT**

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

### **TEXT BOOKS**

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



- Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

## REFERENCE BOOKS

- Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
- Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.
- Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
- Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
- E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

## WEB RESOURCES

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

Course Code 23UCOE51	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	3	3	2	2	3
CO2	3	3	3	3	3	2	2	2	2	1
CO3	3	3	2	3	3	2	3	2	1	1
CO4	3	3	3	2	2	3	3	2	1	1
CO5	3	3	3	3	3	3	2	1	1	1

Strong-3

Medium-2

Low – 1

Dr. M. Ponnien Selvi  
Head of the Department

Dr.V.Sakthi Devi  
Dr.R.Atheeswari  
Course Designers



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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

Semester V	INDIRECT TAXATION	Hours/Week: 5	
Discipline Specific Elective Course		Credit : 3	
Course code		Internal	External
23UCOE52		25	75

### Course Outcomes

CO1: state the meaning of concepts related to indirect taxation and customs duty [K1]

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

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

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

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

### UNIT I

**Introduction to Indirect Tax :** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation - Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023. (15 Hours)

### UNIT II

**An Overview of Goods & Service Tax (GST):** Introduction of Goods and Service Tax in India Kelkar Committee – History of GST in India – Constitutional Amendment under Pre-Goods and Service Tax Regime and Transitional Provisions – Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India – Role of GSTN in Implementation of GST - Challenges in Implementation of GST. (15 Hours)

### UNIT III

**CGST ACT & IGST Act 2017:** Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill Returns – Various Provisions Regarding E-way Bill in GST - IGST Act - Export and Import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment. (15 Hours)

### UNIT IV

**Procedures under GST:** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source(TCS), Audit under GST. (15 Hours)

### UNIT V

**Customs Duty Act 1962:** Custom Duty: Concepts; Territorial Waters – High Seas – Levy of Customs Duty, Types of Custom Duties – Valuation – Baggage Rules & Exemptions. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Significance of Indirect Taxation on economic growth
2. Impact of customs duty on imports and exports

### TEXT BOOKS

1. Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.

### REFERENCE BOOKS

1. Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
2. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Course Code 23UCOE52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a.	PSO 5.b	PSO 6	PSO 7
<b>CO1</b>	3	3	3	3	3	2	-	2	-	-
<b>CO2</b>	3	3	3	3	3	2	-	2	-	-
<b>CO3</b>	3	3	3	3	3	2	2	2	-	2
<b>CO4</b>	3	3	3	3	3	2	2	2	-	2
<b>CO5</b>	3	3	3	3	3	2	1	2	-	2
<b>Strong-3</b>				<b>Medium– 2</b>			<b>Low– 1</b>			

Dr.M.Ponnien Selvi  
**Head of the Department**

Dr.M.Subasini  
 Dr. B. Suganya  
 Dr. J. Premila  
**Course Designers**



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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Semester V	<b>HUMAN RESOURCE MANAGEMENT</b>	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code <b>23UCOE53</b>		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 Human Resource Management. [K1]

CO2: describe the process, factors, importance, types, need and objectives of Human Resource Management and HRIS. [K2]

CO3: explain the role of HR manager, traditional Vs. Strategic HRM, causes, grievances, collective bargaining and benefits.[K2]

CO4: apply the HRM principles, practices and strategies in an Organisation. [K3]

CO5: play the role of HR manager by applying welfare measures, grievance redressal, etc., for Organisational Development. [K3]

## UNIT I

**Introduction to HRM** : Definition of HRM, Objectives – Importance – Nature-Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. (15 Hours)

## UNIT II

**Strategic HRM** : Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model. (15 Hours)

### UNIT III

**Industrial Relations :** Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947. (15 Hours)

### UNIT IV

**Organisational Development Collective Bargaining :** Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development - Collective Bargaining- Essentials of Effective Collective Bargaining. (15 Hours)

### UNIT V

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

### SELF STUDY FOR ASSIGNMENT

1. Manpower Planning
2. Duties of Labour Welfare Officer

### TEXT BOOKS

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

**REFERENCE BOOKS**

1. L.M. Prasad.(2018). Human Resource Management, Sultan and Chand Sons Publications, New Delhi.
2. DeCenzo, D.A., & Robbins, S.P. (2004). Human Resource Management, John Wiley Sons, India.
3. Sundar,K., & Srinivasan. J.,(2011). Human Resource Development, Margham Publications, Chennai, 1<sup>st</sup> Edition.
4. Jane Weightman.(1993). Human Resource Management, VMP Publishers, Mumbai, 2<sup>nd</sup> Edition.

**WEB RESOURCES**

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

Course Code 23UCOE53	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
<b>CO1</b>	3	3	3	-	-	-	-	-	-	-
<b>CO2</b>	3	3	3	-	-	-	1	1	-	-
<b>CO3</b>	3	3	3	-	-	-	-	-	1	-
<b>CO4</b>	3	3	3	1	1	2	-	-	1	1
<b>CO5</b>	3	3	3	2	2	2	-	-	1	1

Dr.M.Ponnien Selvi  
**Head of the Department**

Dr.P.Saritha  
 Ms.S.Uva Dharshini  
**Course Designers**



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**B.Com.**

**((for those who join in 2023–2024))**

Semester V	<b>FINANCIAL SERVICES</b>	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code 23UCOE54		Internal 25	External 75

## COURSE OUTCOMES

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

CO1: state the meaning of concepts related to financial markets and services. [K1]

CO2: describe the functioning of Indian financial system and the growth and development of financial products and services. [K2]

CO3: explain the role and importance of financial system structure, and financial services like merchant banking, leasing, factoring, and mutual fund. [K2]

CO4: distinguish between the financial markets and identify the differences between various financial services. [K3]

CO5: apply the theoretical knowledge and procedures relating to financial services in real life situations. [K3]

## UNIT I

**Introduction to Financial System Structure of Financial System:** Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. (15 Hours)

## UNIT II

**Introduction to Financial Services:** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. (15 Hours)



### UNIT III

**Venture Capital and Leasing:** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital. **Leasing** – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

(15 Hours)

### UNIT IV

**Credit Rating:** Credit Rating: Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

(15 Hours)

### UNIT V

**Mutual Funds:** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services: Need and Operations- Role of NSDL and CSDL.

(15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Classification of Portfolio
2. Distinguish between Factoring and Forfeiting

### TEXT BOOKS

1. T.S. Reddy, A. Murthy (2022) , Corporate Accounting , Margham Publication, Chennai.
2. E. Gordon and K. Natarajan (2016), Financial Market and Services, Himalaya Publishing House, Mumbai.
3. Gurusamy.S, (2009), Financial Services, Tata McGraw Hill, Noida
4. C. Rama Gopal, (2014), Financial Services, Vikas Publishing House, Noida.
5. M.Y.Khan, (2019), Financial Services, Tata McGraw Hill, Noida.
6. E. Dharmaraj, (2008) Financial Services, S.Chand, New Delhi.

### REFERENCE BOOKS

- 1 Mike Heffner, (2017), Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
- 2 Perry Stinson, (2019), Bank management and Financial Services, Clanrye International, USA.
- 3 B. Santhanam, Financial Services, Margham Publications, Chennai.

### WEB RESOURCES

- 1 <https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html>
- 2 <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
- 3 <https://scripbox.com/mf/what-is-mutual-fund>

Course Code 23UCOE54	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	-	-	-	-	1	1
CO2	3	3	3	1	-	-	-	-	1	1
CO3	3	3	3	1	-	-	1	-	-	1
CO4	3	3	3	2	1	1	-	-	1	-
CO5	3	3	3	2	2	2	2	-	1	-

Dr.M.Ponnien Selvi  
Head of the Department

Dr.P.Thenrathi  
Mrs. J. Geetha Pandi  
Course Designers



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### **B. Com. (for those who join in 2023 -2024)**

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

### **COURSE OUTCOMES**

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

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

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

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

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

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

### **Guidelines/ Regulations:**

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

<b>Course Code 23UCOI51</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1</b>	3	2	3	3	2	-	1
<b>CO2</b>	3	2	2	3	-	-	-
<b>CO3</b>	3	2	3	3	1	-	1
<b>CO4</b>	3	3	2	3	-	2	-
<b>CO5</b>	3	2	3	3	1	-	1

**Strong–3      Medium– 2      Low– 1**

Dr. M.Ponnien Selvi  
**Head of the Department**

Dr. M. Subasini  
Dr. B.Nandhini  
Dr. P. Sridevi  
**Course Designers**



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Reaccredited with 'A++' Grade (4<sup>th</sup> Cycle) by NAAC

**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

**B.Com.**

(for those who join in 2023-2024)

<b>Semester V</b>	<b>PRINCIPLES OF INSURANCE</b>	<b>Hours/Week: -</b>
<b>Extra Credit Course</b>		<b>Credit : 2</b>
<b>Course code:</b>		<b>Internal</b>
23UCOO51		<b>100</b>

## Course Outcomes

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

- CO1: state the meaning of basic concepts and principles of contract of insurance, life insurance and general insurance.
- CO2: describe the basic features of insurance, life insurance and general insurance and the provisions relating to IRDA Act.
- CO3: explain the types of insurance, life and general insurance and Management of Risk by Individual.
- CO4: highlight the role of insurance intermediaries in risk transfer and claims settlement and powers and duties of IRDA.
- CO5: apply the procedure for risk management and settlement of claims.

## UNIT I

### Introduction to Insurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Types of Insurance – Insurance Intermediaries.

## UNIT II

### Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies.

## UNIT III

### General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

## **UNIT IV**

### **Risk Management**

Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Management of Risk by Individual.

## **UNIT V**

### **IRDA Act 1999**

Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA.

### **SELF STUDY FOR ASSIGNMENT**

1. Term Life, and Endowment Policies.
2. Corporate Risk Management

### **TEXT BOOKS**

Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.  
Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.  
M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.  
Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.  
Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

### **REFERENCE BOOKS**

John C.Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.  
P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.  
Dr. Sunilkumar, Insurance and Risk Management, Goltatia publishers, New Delhi.  
Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.  
Anand Ganguly – Insurance Management, New Age International Publishers.

### **WEB RESOURCES**

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

Dr.M.Ponnien Selvi  
**Head of the Department**

Dr.P.Thenrathi  
Dr.B.Nandhini  
**Course Designers**



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## B.Com.

(for those who join in 2023-2024)

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

### COURSE OUTCOMES

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

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

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

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

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

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

### UNIT I

#### Introduction to Auditing

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

### UNIT II

#### Audit Procedures and Documentation

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

### **UNIT III**

#### **Company Auditor**

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

### **UNIT IV**

#### **Introduction to Corporate Governance**

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG), Codes and Standards on Corporate Governance. (18 hours)

### **UNIT V**

#### **Corporate Social Responsibility**

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

### **SELF STUDY FOR ASSIGNMENT**

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

### **TEXT BOOKS**

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



## REFERENCE BOOKS

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

## WEB RESOURCES

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

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

Strong-3

Medium– 2

Low– 1

Dr.J.Mahamayi  
Dr.C.Amirthaselvi

Dr.M.PonnienSelvi  
Head of the Department

Dr. B. JeyaSudha  
Course Designers



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

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## **B.Com.** **(for those who join in 2023–2024)**

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

### **COURSE OUTCOMES**

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

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

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

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

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

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

### **UNIT I**

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

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

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

### **UNIT II**

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

### UNIT III

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

### UNIT IV

#### **Marginal Costing and Decision Making**

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

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

### UNIT V

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

### SELF STUDY FOR ASSIGNMENT

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

### NOTE:

<b>Composition of the Question Paper:</b>	<b>Theory</b>	<b>: 25 %</b>
	<b>Problems</b>	<b>: 75 %</b>

### TEXT BOOKS

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.

4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

### REFERENCE BOOKS

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

### WEB RESOURCES

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

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

3 – Strong

2 – Medium

1 – Low

Dr.M.Ponnien Selvi  
Head of the Department

Dr.K.Prabhavathi  
Dr.K.Nivetha  
Dr.V.Sakthidevi

Course Designers



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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## B. Com.

(for those who join in 2023 -2024)

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

### COURSE OUTCOMES

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

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

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

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

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

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

### UNIT I

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

### UNIT II

**Income From Other Sources:** Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources. (18 Hours)

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

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

**UNIT IV**

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

**UNIT V**

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

**SELF STUDY FOR ASSIGNMENT**

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

**TEXT BOOKS**

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

## REFERENCE BOOKS

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

## WEBSOURCES

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

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

Strong - 3

Medium – 2

Low – 1

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Head of the Department

Dr M.Annam  
Dr B.Nandhini  
Dr. R.Mahalakshmi

Course Designers



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## B. Com.

(for those who join in 2023 -2024 )

<b>Semester VI</b>	<b>FINANCIAL MANAGEMENT</b>	<b>Hours/Week: 5</b>	
<b>Discipline Specific</b>		<b>Credits: 4</b>	
<b>Elective Course</b>			
<b>Course Code</b>		<b>Internal</b>	<b>External</b>
<b>23UCOE61</b>		25	75

## COURSE OUTCOMES

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

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

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

CO3: explain the methods and factors determining the financial decisions, investment decisions, dividend decisions, and working capital decisions. [K2]

CO4: apply the formulae and theories for financial decisions in an organisation. [K3]

CO5: apply the various techniques and models of financial management to budget and manage finance. [K3]

## UNIT I

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

(15 Hours)

## UNIT II

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

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

(15 Hours)



### UNIT III

**Investment Decision:** Capital Budgeting - Meaning - Process – Cash Flow Estimation - Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash - flow Methods: Net Present Value (NPV) - Net Terminal value – Internal Rate of Return – Profitability Index. (15 Hours)

### UNIT IV

**Dividend Decision:** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law –Dividend Models – Walter’s Model – Gordon’s Model – M&M Model. (15 Hours)

### UNIT V

**Working Capital Decision:** Working Capital - Meaning and Importance – Classification -Working Capital / Operating Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

(15 Hours)

### SELF STUDY FOR ASSIGNMENT

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

### NOTE:

#### Composition of the Question Paper:

**Theory : 40%**

**Problem : 60%**

### TEXT BOOKS

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

**REFERENCE BOOKS**

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

**WEB RESOURCES**

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

Course Code 23UCOE61	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	3	-	-	2	1
CO2	3	3	3	3	3	3	-	-	2	1
CO3	3	3	3	3	3	2	-	-	1	1
CO4	3	3	3	3	3	2	-	-	2	1
CO5	3	3	3	3	3	2	-	-	2	1
<b>Strong - 3</b>			<b>Medium – 2</b>			<b>Low – 1</b>				

Dr.M.PonnienSelvi  
Head of the Department

Dr.R. Panchavram  
Ms. S.Uva Dharshini  
Course Designers



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**B. Com.**

**(for those who join in 2023 -2024)**

Semester VI	<b>LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>	Hours/Week:5	
<b>Discipline Specific Elective Course</b>		Credits:4	
Course Code <b>23UCOE62</b>		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 Logistics and Supply Chain

Management. [K1]

CO2: describe the need, types, role, models in Logistics and Supply Chain

Management. [K2]

CO3: explain Warehouse, Transportation, Logistics management, Supply Chain

management distribution, Systems and Values of supply chain. [K2]

CO4: apply the strategy, principles and drivers in Logistics and Supply Chain

Management. [K3]

CO5: apply the demand forecasting, outsourcing, e-logistics and global

applications of Supply Chain management. [K3]

## UNIT I

**Logistics Management** : Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective – Concepts in Logistics and Physical Distribution– Distribution and Inventory. (15 Hours)

## UNIT II

**Transportation and Distribution:** Types of Inventory Control – Demand Forecasting – Routing – Transportation Management – Some Commercial Aspects in Distribution Management – Codification – Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21<sup>st</sup> Century. (15 Hours)

### UNIT III

**Supply Chain Management :** Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications. (15 Hours)

### UNIT IV

**Supply Chain Drivers:** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain. (15 Hours)

### UNIT V

**Aligning the Supply Chain with Business Strategy:** SCOR Model – Outsourcing 3 PLs – Fourth Party Logistics – Bullwhip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Sustainable Logistics Practices
2. Strategies to minimise the Bullwhip Effect

### TEXT BOOKS

1. Raghuram, G., & Rangaraj, N.(2011). Logistics and Supply Chain Management, Macmillan Publications, India, 1<sup>st</sup> Edition.
2. Martin Christopher(2004). Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA, Third Edition.
3. Agrawal, D.K. (2003). Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
- 4.Tan Miller, Matthew Liberatore,J.(2003). Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff (2003). Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

**REFERENCE BOOKS**

1. Waters Donald.(2002). Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Dalmina Sanjay(2007). Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
3. Robert Jacobs,F., & William Berry, L.(2018). Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
4. Douglas Long (2003). International Logistics: Global Supply Chain Management, Springer Publications, New York.

**WEB RESOURCES**

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

Course Code 23UCOE62	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
<b>CO1</b>	2	2	2	-	-	-	-	-	-	-
<b>CO2</b>	2	2	2	-	-	-	-	-	-	-
<b>CO3</b>	2	2	2	-	-	-	-	-	-	-
<b>CO4</b>	2	2	2	-	-	-	-	-	-	-
<b>CO5</b>	2	2	2	-	-	-	1	1	-	-

Dr.M.Ponnien Selvi  
**Head of the Department**

Dr.P.Saritha  
 Mrs.J.Geetha Pandi  
**Course Designers**



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

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**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

**B. Com.**

**(for those who join in 2023-2024)**

Semester VI	<b>COMPUTER APPLICATION IN BUSINESS PRACTICAL</b>	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 23UCOE63P		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 processing package, electronic spreadsheet software and power point presentation.[ K2]

**CO2:** describe the various terminologies used in the operation of computer systems. [K2]

**CO3:** prepare the word documents, mail merge and power point presentation. [K3]

**CO4:** insert the data to create/edit the required document, convert files in different format and make use of spreadsheets in business.[K3]

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

## UNIT I

### Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. (15 Hours)

## UNIT II

### Mail Merge

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. (15 Hours)

## UNIT III

### Preparing Presentations

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. (15 Hours)

## UNIT IV

### **Spreadsheet and its Business Applications**

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

(15 Hours)

## UNIT V

### **Creating Business Spreadsheet**

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

(15 Hours)

## **SELF STUDY FOR ASSESSMENT**

1. Paragraph Formatting
2. Correlation

### **List of practicals**

1. Prepare a payroll statement in a worksheet showing Basic Salary, Dearness Allowance (DA), House Rent Allowance (HRA), Gross Salary, Provident Fund (PF), Tax, Education Cess and Salary income using suitable Excel features.
2. Calculate correlation and regression using statistical function.
3. Calculate mean, median and mode for discrete series using statistical function.
4. Calculate commission to salesman on the basis of their total sale use data filters to consider at least 5 different criteria.
5. Create Programme by using absolute reference, relative referencing and combined / hybrid.
6. Create spread sheet Calculate. Sales ratio. Gross profit ratio, net profit ratio, current asset ratio, liquid assets ratio.
7. Prepare a loan statement using MS Excel chart and graph.
8. Calculate income tax payable for individual assessee.
9. Create power point presentation to explain sales performance of a company using suitable and animation features.
10. Create an advertisement using power point presentation.

## TEXT BOOKS

1. R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3. Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business .Mumbai, Maharashtra.
4. Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5. Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

## REFERENCE BOOKS

1. Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

## WEB RESOURCES

1. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

Course Code 24UCOE63P	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3. a	3.b	4	5.a	5.b	6	7
CO1	1	1	2	3	3	1	3	3	1	-
CO2	1	1	2	3	3	1	3	3	1	-
CO3	1	1	2	3	3	1	3	3	1	-
CO4	1	1	2	3	3	1	3	3	1	-
CO5	1	1	2	3	3	1	3	3	1	-

**Strong - 3**

**Medium - 2**

**Low - 1**

Dr.M.Ponnien Selvi  
Head of the Department

Dr.N.Vijayalakshmi  
Dr.V.Shanthameena  
Course Designers





# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

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**B. Com.**

**(for those who join in 2023 -2024 )**

Semester VI	<b>BASICS OF MS EXCEL PRACTICAL</b>	Hours / Week :5	
Discipline Specific Elective Course		Credits: 4	
Course Code 23UCOE64P		Internal 40	External 60

## COURSE OUTCOMES

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

CO1: describe the feature of fundamental spread sheet.[K2]

CO2: explain various functions used in Ms-Excel.[K2]

CO3: apply the various statistical functions in MS Excel. [K3]

CO4: demonstrate proficiency in using Complex Spread Sheet Tools such as Formulas and Functions.[K3]

CO5: justify the answers for Viva-voce questions.[K3]

## UNIT I

### Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

(15 Hours)

## UNIT II

### Financial, Logical and Text Functions

**Financial Functions:** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) ; Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. (15 Hours)

## UNIT III

### Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test and Chi-Square Analysis.

(15 Hours)

**UNIT IV****Reference**

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. (15 Hours)

**UNIT V****Projects and Applications**

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. (15 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Applying financial functions: Internal Rate of Return (IRR) and Modified Internal Rate of Return (MIRR).
2. Performing grouping and ungrouping in MS Excel.

**NOTE:**

**Composition of the Question Paper: Theory : 20%**

**Problems: 80%**

**TEXTBOOKS**

1. Walkenbach, J. (2015). *Excel 2016 Bible*. New Jersey: Wiley.
2. Bangia, R. (2014). *Learning Microsoft Excel 2013*. Bangalore: Khanna Book Publishing.
3. Winston, W.L. (2014). *Microsoft Excel: Data Analysis and Business Modeling*. New Jersey: Prentice Hall.
4. Harvey, G. (2016). *Excel 2016 For Dummies*. Chennai: Wiley India Pvt. Ltd.

**REFERENCE BOOKS**

1. Davis, G., & Pecar, B. (2010). *Business Statistics Using Excel*. Chennai: Oxford University Press.
2. Takeda, M., et al. (2020). *Google Sheets Basics*. India: Tekuru Inc.
3. Suman, H. (2019). *Excel Bible for Beginners*. Chennai: Kindle Edition.
4. Ackerman Kettel, J., Hat-Davis, G., & Simmons, C. (2003). *Microsoft 2003*. Noida: Tata McGraw Hill.

**WEB RESOURCES**

- 1 <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
- 2 <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
- 3 [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

**LIST OF PRACTICAL****MS Excel**

1. Calculate correlation and regression using statistical function.
2. Calculate mean, median and mode for discrete series using statistical function.
3. Preparation of Inventory Details using Multiple worksheet.
4. Preparation of Employee Details using VLOOKUP.
5. Preparation of Employee Pay details using HLOOKUP.
6. Preparation of Sales Details using XLOOKUP.
7. Creation of Gantt Chart for Company Project Details.
8. Preparation of Company Details using Index and Match function.
9. Creation of Dashboard for Company Expenses Details.
10. Preparation of Product Details using Advanced Pivot Table.
11. Create a Macro for Employee Details of various departments.
12. Creation of Sparkline for Product Details

Course Code 23UCOE64P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO2	PSO 3.a	PSO 3.b	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7
CO1	3	3	2	3	3	-	2	3	2	2
CO2	3	3	2	3	3	-	1	3	-	-
CO3	3	3	2	3	3	-	1	1	-	-
CO4	3	3	3	3	3	-	2	2	2	2
CO5	3	3	2	3	3	-	2	2	3	3

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

Dr.M.Ponnien Selvi  
Head of the Department

Dr.N.Vijayalakshmi  
Dr. J. Premila  
Course Designers



# V.V.VANNAPERUMAL COLLEGE FOR WOMEN

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## B. Com.

(for those who join in 2023 -2024 )

Semester VI	<b>INTERNATIONAL TRADE</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>23UCOS61</b>		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 international trade. [K1]

CO2: describe the theories, components and programme for international trade. [K1]

CO3: explain the procedures and functions of International Monetary System and WTO. [K2]

CO4: differentiate the internal and international trade, BOP and BOT, WTO and IMF and TRIPs and TRIMS. [K2]

CO5: discuss the organizational structure and objectives of International Economic Institutions and World Trade Organisation (WTO). [K3]

## UNIT I

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

(6 Hours)

## UNIT II

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

(6 Hours)

## UNIT III

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts.

(6 Hours)

#### UNIT IV

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD. (6 Hours)

#### UNIT V

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. (6 Hours)

#### SELF STUDY FOR ASSIGNMENT

1. Correction of Disequilibrium of Balance of Payment
2. Difference between GATT and WTO

#### TEXT BOOKS

1. Francis Cherunilam, (2008). *International Trade and Export Management*, New Delhi: Himalaya Publishing House, 16<sup>th</sup> Edition.
2. Dr.Swapna Pillai, EXIM Procedures And Documentation, Shashi Bhawan Publishing House, Chennai
3. C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi.
4. Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
5. Dr.Manisha Paliwal, EXIM Procedures, Nirali Prakashan Publishing, Pune.
6. Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai

#### REFERENCE BOOKS

1. Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2. P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4. T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

#### WEB RESOURCES

1. <https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273>
2. <https://www.freightpros.com/blog/cargo-insurance/>
3. <https://www.investopedia.com/terms/s/sez.asp>

Course Code	PO1		PO2	PO3		PO4	PO5		PSO6	PSO7
23UCOS61	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	-	-	2	-	-	2	3
CO2	3	3	1	-	-	2	-	-	2	3
CO3	3	3	1	-	-	2	-	-	3	3
CO4	3	3	2	-	-	2	-	-	3	3
CO5	3	3	3	-	-	2	-	-	3	3

Strong - 3

Medium – 2

Low – 1

Dr.M.Ponnien Selvi  
Head of the Department

Dr. R.Atheeswari  
Dr.V.Sakthi Devi  
Course Designers



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Semester VI	<b>EXIM PROCEDURE</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>23UCOS62</b>		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 export and import procedures. [K1]

CO2: describe about the documentation and schemes for import and export. [K1]

CO3: explain the procedures for import and export with institutional support. [K2]

CO4: explain the incentives and exemptions for import and export. [K2]

CO5: apply the EXIM procedures relevant to the business situations. [K3]

## UNIT I

### Export-Import Procedure

Procurement for Export–Planning and Methods of Procurement for Exports - Procurement through Imports, Financing Import – Instruments and Related Procedures and Documentation.

(6 Hours)

## UNIT II

### Export Documentation

Types of Documents – Characteristics and Relevance. An Introduction to Online Documentation. Methods and Terms of Payments for Exports–Documentary Credit and Collection Financing for Export Pre- and Post-Shipment Credit.

(6 Hours)

## UNIT III

### Import Documentation:

Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation – Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand Capital Goods.

(6 Hours)

## UNIT IV

### **Export Incentive and cargo handling: Foreign Exchange Risks:**

Nature of Risks - Role and Schemes of ECGC of India and Commercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation –Export Incentives. (6 Hours)

## UNIT V

### **Institutional Support:**

Procedures and Documentation –Special Economic Zones: Objectives and Benefits – Introduction to Export Promotion Council (EPC) –Indian Trade Promotion Organization (ITPO). (6 Hours)

## **SELF STUDY FOR ASSIGNMENT**

1. E-documents used in import
2. Export Promotion Councils

## **TEXT BOOKS**

1. Francis Cherunilam, (2008). *International Trade and Export Management*, New Delhi: Himalaya Publishing House, 16<sup>th</sup> Edition.
2. Dr.Swapna Pillai, EXIM Procedures and Documentation, Shashi Bhawan Publishing House, Chennai
3. C. Rama Gopal, EXIM Procedures, Documentation and Logistics, New Age International Publishers, New Delhi.
4. Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
5. Dr.Manisha Paliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.
6. Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai



**REFERENCE BOOKS**

1. Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2. P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4. Export Management, Himalaya Publishing House, Mumbai.
5. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

**WEB RESOURCES**

1. <https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273>
2. <https://www.freightpros.com/blog/cargo-insurance/>
3. <https://www.investopedia.com/terms/s/sez.asp>

Course Code 23UCOS62	PO1		PO2	PO3		PO4	PO5		PSO6	PSO7
	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	2	2	2	2	1	1	3
CO2	3	3	2	2	2	2	3	3	2	3
CO3	3	3	2	3	3	2	3	3	2	3
CO4	3	3	2	3	3	2	2	2	2	2
CO5	3	3	2	2	2	2	1	1	2	2

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

Dr. M. Ponnien Selvi  
**Head of the Department**

Dr. R.Atheeswari  
 Mrs.J.Geetha Pandi  
**Course Designers**