V.V.VANNIAPERUMAL COLLEGE FOR WOMEN
(Belonging to Virudhunagar Hindu Nadars)
An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai
Reaccredited with 'A++' Grade (4th Cycle) by NAAC
VIRUDHUNAGAR
Quality Education with Wisdom and Values

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

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

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

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

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

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

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

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

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

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

Vision of the Institution

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

Mission of the Institution

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

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

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

Vision of the Department of Commerce

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

Mission of the Department of Commerce

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

B.1.1. Programme Educational Objectives (PEOs)

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

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

The students will be able to

☐ get employment in banks, IT sectors, Educational Institutions and Leading Companies and also to shine as successful entrepreneurs.

☐ apply the acquired computation and digital skills in wider areas of commerce and Industry.

☐ engage in lifelong learning and also serve the society with a focus on ethics and values.

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

B.1.2. Programme Outcomes (POs)

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

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

1. apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)

2. articulate innovative thoughts and ideas proficiently in both in spoken and written forms. (*Communication Skills*)

3. identify, formulate and solve problems in real life situations scientifically / systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)

4. critically analyse, synthesize and evaluate data, theories and ideas to provide valid suggestions through assignments, case studies, Internship and projects for the fullfillment of the local, national and global developmental needs. (*Critical Thinking and Analytical Reasoning*)

5. use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)

6. self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)

7. uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.3. Programme Specific Outcomes (PSO)

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

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

PO1 - *Disciplinary Knowledge*

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

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

PO2 - *Communication Skills*

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

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

PO3 - *Scientific Reasoning and Problem Solving*

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

PO4 - *Critical thinking and Analytical Reasoning*

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

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

formulae, tools and programmes, interpret the findings and provide

need based suggestions leading to Research and Development activities.

PO5 - *Digital Literacy, Self - directed and Lifelong learning*

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

PO6 - *Cooperation/Team Work and Multicultural Competence*

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

PO7 - *Moral and Ethical awareness*

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

PO-PEO Mapping Matrix

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

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

B.1.4. Course Outcomes (COs)

Course Outcomes are narrow statements restricted to the Course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.
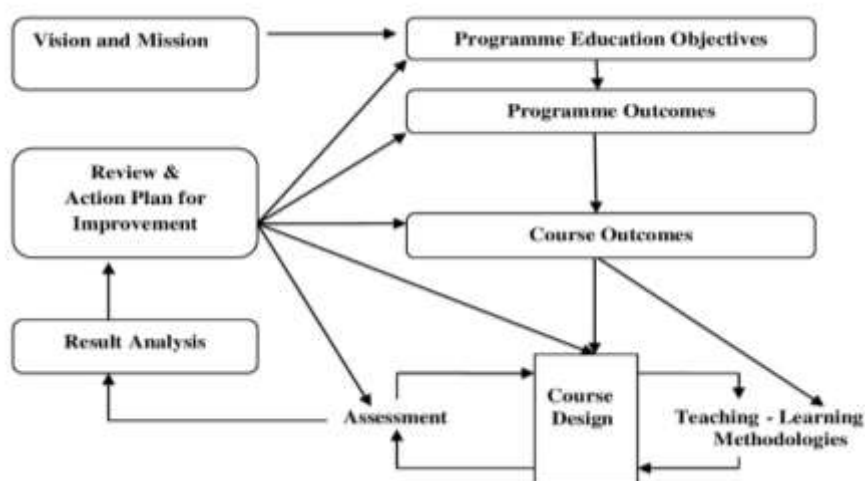
It is important to determine the methods of assessment. A comprehensive assessment strategy may be outlined using the revised Bloom's Taxonomy levels.

BLOOM'S TAXONOMY

CO – PO Mapping of Courses

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

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I	:	Tamil/Hindi Course
Part II	:	English
Part III	:	Core Courses
		Elective Courses • Generic Elective Courses • Discipline Specific Elective Courses
		Self Study Course - online
Part IV	:	Skill Enhancement Courses (SEC)
		Elective Courses (NMEC)
		Environmental Studies Value Education
		Field Project/Internship
		Self Study Course - online
Part V	:	National Service Scheme/ Physical Education/ Youth Red Cross Society/ Red Ribbon Club/ Science Forum/ Eco Club/ Library and Information Science/ Consumer Club/ Health and Fitness Club/ National Cadet Corps/ Rotaract Club

B.2 EVALUATION SCHEME

B.2.1.PART II

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

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

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

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

INTERNAL ASSESSMENT

Distribution of Marks

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

Three Periodic Tests	- Average of the best two will be considered
Two Assignments	- Better of the two will be considered
Three Quiz Tests	- Best of the three will be considered

Practical

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

*Average of the Two Practical Tests will be considered

Question Pattern for Internal Tests   **Duration: 2 Hours**

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

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

SUMMATIVE EXAMINATION

Question Pattern   **Duration: 3 Hours**

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

PROJECT

Assessment by Internal Examiner Only

Internal Assessment

Distribution of Marks

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

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

B.2.3.1 FOUNDATATION COURSE

INTERNAL ASSESSMENT
Distribution of Marks
Theory

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

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

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern   **Duration: 2 Hours**

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

B.2.3.2 Skill Enhancement Course - Entrepreneurial skills

INTERNAL ASSESSMENT ONLY
Distribution of Marks

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

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

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

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

Two Periodic Tests - Better of the two will be considered

Two Assignments   - Better of the two will be considered

Two Quiz Tests   - Better of the two will be considered

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

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

B.2.3.3 Skill Enhancement Courses/ Non Major Elective Course

INTERNAL ASSESSMENT

Distribution of Marks

Theory

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

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

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

20th Academic Council Meeting 30.05.2025

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern   **Duration: 2 Hours**

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

B.2.4 PART IV- ENVIRONMENTAL STUDIES / VALUE EDUCATION

INTERNAL ASSESSMENT ONLY

Evaluation Pattern

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

Three Assignment   - Best of the three will be considered

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

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

Two Periodic tests   - Better of the two will be considered
The total marks obtained in the Periodic test will be calculated for 15 marks

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

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

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

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

- Internship / Industrial Training is mandatory for all the Students

- **Internship:** Students have to involve in a designated activity, working in an organization under the guidance of an identified mentor for a period of 15 days.

- **Industrial Training:** Student has to undertake in-plant training in industries individually or in group for a period of 15 days.

- Internship / Industrial Training must be done during the fourth semester holidays

- **Internal Assessment only.**

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

B.2.6 SELF STUDY COURSE

B.2.6 .1 PART III - Discipline Specific Quiz – Online

- Assessment by Internal Examiner only

- Question Bank is prepared by the Faculty Members of the Departments for

  all the Core and Elective Courses offered in all the Semesters.

- No. of Questions to be taken 700.

- Multiple Choice Question pattern is followed.

- Online Test will be conducted in VI Semester for 100 Marks.

- Model Examination is conducted after two periodic tests.

Distribution of Marks

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

Two Periodic Tests - Better of the two will be considered

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

Assessment by Internal Examiner only

- Question Bank prepared by the Faculty Members of the respective Departments

  will be followed.

- Multiple Choice Question pattern is followed.

- Online Test will be conducted in V Semester for 100 Marks.

- Model Examination is conducted after two periodic tests.

Subject wise Allotment of Marks

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

Distribution of Marks

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

Two Periodic Tests   - Better of the two will be considered

B.2.7. Part V – Extension Activities

INTERNAL ASSESSMENT ONLY
Distribution of Marks

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

*The marks obtained will be calculated for 100 marks

B.2.8 EXTRA CREDIT COURSES (OPTIONAL)

2.8.1 Extra Credit Course offered by the Department.
Assessment by Internal Examiner Only (To be conducted along with the III Periodic Test)
Distribution of Marks

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

Question Pattern for Model Examination

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

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

> The Courses shall be completed within the first V Semesters of the Programme.
> The allotment of credits is as follows (**Maximum of 10 credits**)

        4weeks Course   - 1 credit
        8 weeks Course   - 2 credits
        12 weeks Course   - 3 credits

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.,* and a minimum Pass marks in all Courses.

  ➢ No Pass minimum for Internal Assessment for all the Courses.

  ➢ Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)

  ➢ Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).

  ➢ The aggregate minimum pass percentage is 40.

  ➢ Pass minimum for External Practical Examination is 21 marks out of 60 marks.

- **Attendance**

  a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.

  b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.

  c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.

  d) The students who have attended the classes for 44 days or less (50%) cannot appear for the Summative Examinations and have to repeat the whole semester.

  ➢ For Part V in UG Programmes, the students require 75 % of attendance to get a credit.

  ➢ For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment – Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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 attainment of Programme Outcomes
	Co-curricular/ Extra-curricular activities 15%	For participation in Co-curricular/Extra-curricular activities during the period of their study.

Programme Articulation Matrix (PAM)

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

Indirect Attainment of POs for all Courses

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

Attainments of POs for all Courses

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

Overall PO Attainment= 75% of Direct PO Attainment +

25% of Indirect PO Attainment (Graduate Exit Survey

& Participation in Co- curricular and

Extra curricular Activities)

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

$$\text{Percentage of PEO Attainment from Employment} = \frac{\text{Number of Students who have got Employment}}{\text{Target}} \times 100$$

$$\text{Percentage of PEO Attainment from Higher Education} = \frac{\text{Number of Students who pursue Higher Education}}{\text{Target}} \times 100$$

$$\text{Percentage of PEO Attainment from Entrepreneurship} = \frac{\text{Number of Students who have become Entrepreneurs}}{\text{Target}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRMME EDUCATIONAL OBJECTIVES

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

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Quality Education with Wisdom and Values

BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) - (4028)
B.Com. (CA)
Outcome Based Education with Choice Based Credit System
Programme Structure - Allotment of Hours and Credits
For those who join in the Academic Year 2023-2024

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

DSEC: Discipline Specific Elective Course   SEC: Skill Enhancement Course
NMEC: Non Major Elective Course

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

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

B.Com. (Computer Applications) - SEMESTER VI

2023-2024 onwards

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

20th Academic Council Meeting 30.05.2025

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Quality Education with Wisdom and Values

B.Com(Computer Applications)

(for those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

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

(18 Hours)

UNIT V

Methods of Costing:

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

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

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper: **Theory : 25 %**

Problems : 75 %

TEXT BOOKS

1. Jain, S.P. & Narang K.L. (2023). *Cost Accounting*, New Delhi: Kalyani Publishers, 16th Revised Edition.

2. Khanna B.S., Pandey I.M., Ahuja G.K. & Arora M.N. (2003). *Practical Costing*, New Delhi: Sultan Chand & Co.

3. Maheswari, S.N. (2021). *Principles of Cost Accounting*, New Delhi: Sultan Chand Publications.

4. Reddy, T.S. & Hari Prasad Reddy, Y. (2023). *Cost Accounting*, Chennai: Margham Publications, 6th Edition.

5. Iyengar, S.P. (2023). *Cost Accounting*, New Delhi: Sultan Chand Publications, 11th Edition.

REFERENCE BOOKS

1. Polimeni, (2022). *Cost Accounting: Concepts and Applications for Managerial Decision Making*, New York, McGraw–Hill, Noida, 3rd Edition.

2. Saxena & Vashist, C.D. (2024). *Cost Accounting*, New Delhi: Sultan Chand publications, 8th Revised Edition.

4. Murthy, A. & Gurusamy, S. (2025). *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., Second Edition.

5. Prasad, N.K. & Prasad, V.K. (2017). *Cost Accounting*, Bangladesh Book Syndicate.

WEB RESOURCES

1.https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-ostaccounting.html

2. https://www.accountingtools.com/articles/what-is-material-costing.html

3. https://www.freshbooks.com/hub/accounting/overhead-cost

4. https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597

5. https://www.wallstreetmojo.com/process-costing/

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

Strong - 3   Medium – 2   Low – 1

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

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

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

COURSEOUTCOMES

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

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

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

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

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

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

UNIT I

Mercantile Law

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

Elements of Contract

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

UNIT II

Performance of Contract

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

UNIT III

Contract of Indemnity and Guarantee

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

UNIT IV

Bailment and Pledge

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

UNIT V

Sale of Goods Act 1930:

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

SELF STUDY FOR ASSIGNMENT

1. Quasi Contract
2. Rights of an Unpaid Seller

TEXT BOOKS

1. Kapoor, N.D. (2016).*Business Laws*, New Delhi: Sultan Chand and Sons, 23rd Revised Edition.

2. Pillai,R.S.N.(2010).*BusinessLaw*,NewDelhi:S.Chand&CompanyLtd.,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*,NewDelhi: Sultan Chand and Sons.II Edition.

5. ShusmaAurora, (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.comwww.digitalbusinesslawgroup.com

2 http://swcu.libguides.com/buslaw

3 http://libguides.slu.edu/businesslaw

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

Strong - 3   Medium – 2   Low – 1

Dr.N.Vijayalakshmi

Mrs J Babitha

Dr.M.Ponnien Selvi   Dr J.P.Premila

Head of the Department   Course Designers

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Semester V	**INCOME TAX, LAW AND PRACTICE I**	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: History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

(15 Hours)

UNIT II

Residential Status: Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. **(15 Hours)**

UNIT III

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

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

1. Capital and Revenue Receipts, Capital and Revenue Expenditure.

2. Depreciation and its Tax Implications in Business Income.

NOTE:

Composition of the Question Paper:

<div align="center">

THEORY   20%

PROBLEMS 80%

</div>

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

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

Strong-3   Medium– 2   Low– 1

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

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

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications

(for those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

1. Entrepreneurship

2. Consumer Behaviour / Buyer Behaviour / Professional Attitude / Awareness

3. Job Satisfaction

4. Performance of Banks / Financial Institutions

5. Services provided by Institutions (India Post, Insurance, Fair Price Service Institutions.

6. Savings / Investment Management / Financial Management

7. Human Resource Management

8. Customer Relationship Management

9. Marketing Mix(Goods/Services)

10. Self Help Groups / NGOs

11. Inventory/ Materials Management

12. Factories / Production

13. Trading / Manufacturing Process

14. Empowerment

15. Online Shopping / Teaching & Learning / Media / Digital Marketing

16. Domestic / International Marketing

17. Agriculture

18. Waste Management

19. Green Environment

20. Laws related to the concerned subjects

21. Any other related content

Guidelines and regulations of the project

 1. 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 (7th edition)

8. For the preparation of project report, research principles and ethics must be followed.

9. Project report must be submitted in three copies.

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

i) Head of the Department and ii) Guide.

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

Strong – 3   Medium – 2   Low – 1

Dr. M. Subasini
Dr P.T.Kanthimathi
Dr.M.Ponnien Selvi   Dr. V. SakthiDevi
Head of the Department   **Course Designers**

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VIRUDHUNAGAR

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

COURSE OUTCOMES

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

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

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

CO3: explain the objectives of financial management, factors determining the

financial decisions, computation of cost of capital, capital budgeting appraisal

method and management of current assets. [K2]

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

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

UNIT I

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

UNIT II

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

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

UNIT III

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

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

(15 Hours)

UNIT IV

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

UNIT V

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

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Leverages and its calculation.

2. Pros and Cons of Stable dividend.

NOTE:

Composition of the Question Paper:

Theory   : 40%

Problem : 60%

TEXT BOOKS

1. R.K. Sharma, Shashi K Gupta(2014), *Financial Management*, New Delhi: Kalyani Publications, 8th   Revised Edition.

2. M.Y. Khan and P.K.Jain, (2018). *Financial Management*, Noida: McGraw Hill Education, 8th Revised Edition.

3.I.M. Pandey, (2009). *Financial Management*, Noida:Vikas Publications, 9th Revised Edition.

4.Dr.S.N. Maheshwari,(2019). *Elements of Financial Management*, New Delhi: Sultan Chand & Sons.

5.Dr.Kulkarni and Dr. Sathya Prasad(2022)*, Financial Management*, Mumbai: Himalaya Publishing House.

REFERENCE BOOKS

1. Prasana Chandra,*(2007). Financial Management*, New Delhi:Tata McGraw Hill.

2. I.M. Pandey,(2012). *Financial Management*, Noida: Vikas Publishing.

3. Khan & Jain, *Financial Management*, New Delhi:Sultan Chand &Sons.

4. A.Murthy,(2001). Financial Management, Chennai: Margham Publications.

5.J. Srinivasan and P. Periyasamy(2015), *Financial Management*, Chennai: Vijay Nicole Publishers.

Web Resources

1. https://efinancemanagement.com/financial-management/types-of-financial-decisions

2. https://efinancemanagement.com/dividend-decisions

3. https://www.investopedia.com/terms/w/workingcapital.asp

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

Strong - 3   Medium – 2   Low – 1

Dr.R.Panchavarnam
Dr.P.Sridevi
Dr.M.PonnienSelvi   Dr.V.Sakthidevi
Head of the Department   Course Designers

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

COURSE OUTCOMES

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

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

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

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

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

CO5: illustrate the reforms and mechanism in Indirect Taxation under various

Circumstances.[K3]

UNIT I

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

UNIT II

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

UNIT III

CGST ACT & IGST Act 2017: Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – Various Provisions Regarding E-way Bill in GST - IGST Act - Export and Import of Goods and Services – Inter State Vs

Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment.

(15 Hours)

UNIT IV

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

UNIT V

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Introduction to Foreign Trade Policy (FTP) 2023.

2. Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger

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

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

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

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

Strong - 3   Medium – 2   Low – 1

Dr.M.Subasini

Dr.M.PonnienSelvi   Dr.B.Suganya

Head of the Department   **Course Designers**

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

COURSE OUTCOMES

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

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

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

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

CO4: write programs in UML language. [K3]

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Coding & Testing – coding – Review – Documentation – Testing – Black-box,

White-box, Integration, OO Testing, Smoke testing**.**   **(16 Hours)**

LIST OF PRACTICAL

Using UML tools produce analysis and design models for
a. Library Management System
b. Automatic Teller Machine
c. Student Information Management
d. Matrimony Service
e. Stock Management System

TEXT BOOKS
1. Rajib Mall,(2018) "Fundamentals of Software Engineering", PHI 2018, 5th Edition.

2. Roger S. Pressman, "Software Engineering - A Practitioner's Approach", McGraw Hill 2010, 7thEdition.

REFERENCE BOOKS
1. Pankaj Jalote, "An Integrated Approach to Software Engineering", Narosa Publishing House 2011,3rd Edition.

Web Resources
1. NPTEL online course – Software Engineering - https://nptel.ac.in/courses/106105182/

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

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

Dr.E.Synthiya Judith Gnanaselvi

Dr.M.Ponnien Selvi   Mrs.T.Veiluvanthal
Head of the Department   **Course Designers**

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

COURSEOUTCOMES

On completion of the course, the students will able to

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

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

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

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

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

OODesign axioms–Class visibility–refining attributes–Methods –Access layer –

OODBMS – Table – class mapping view layer. **(16 Hours)**

UNIT-V

Interaction diagram – package diagram – state diagram – activity diagram – deployment

diagram - UML and programming. **(16 Hours)**

LIST OF PRACTICAL

Using UML tools produce analysis and design models for

a. Library Management System

b. Automatic Teller Machine
c. Student Information Management
d. Matrimony Service
e. Stock Management System

TEXT BOOKS:

1. AliBahrami, "Object Oriented System Development", McGraw-Hill International

   Edition 2017.

2. Martin Fowler, Kendall Scott,(2003) "UML Distilled", Addision Wesley.

3. Eriksson,(2010) "UML Tool Kit", Addison Wesley

REFERENCE BOOKS:

1. BoochG(2007).,"Objectorientedanalysisanddesign",Addison-WesleyPublishing

   Company 3rd edition. Web Resources.

2. Rambaugh J, Blaha.M.Premeriani,W.,EddyFand LoresenW.,(2020), "Object Oriented

   Modeling and Design", PHI.

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

Strong–3 **Medium– 2** **Low– 1**

Mrs.T.Veiluvanthal
Dr.M.PonnienSelvi Dr.E.Synthiya Judith Gnanaselvi
Head of the Department **Course Designers**

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

COURSE OUTCOMES

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

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

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

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

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

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

Guidelines/ Regulations:

❖ Each student must go for Internship training in a reputed Industry / Company / Organization/ Educational Institution.

❖ Students should produce the completion certificate after the completion of Internship period.

❖ A report of 10-15 pages must be submitted by each student after the completion of the Internship period.

❖ Internal Viva-voce examination will be conducted.

❖ Students with diverse disabilities must complete a 10 day internship programme at their preferred places.

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

Strong–3   Medium– 2   Low– 1

Dr. M. Subasini
Dr. B.Nandhini

Dr. M.Ponnien Selvi   Dr. P. Sridevi
Head of the Department   **Course Designers**

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

TEXT BOOKS

1. Philip Kotler, (2017). Principles of Marketing, New Delhi: A South Asian Perspective, Pearson Education 13 th Edition.

2. Dr. C. B. Gupta & Dr. N. Rajan Nair, (2020). Marketing Management, New Delhi: Sultan Chand & Sons, 19th Edition.

3. Dr. Amit Kumar, (2015). Principles of Marketing, Chennai: Sahitya bhawan Publishing House.

4. Dr. N. Rajan Nair, (2020). Marketing, New Delhi: Sultan Chand & Sons, Ist Edition.

5. Neeru Kapoor , Principles of Marketing, PHI Learning, New Delhi.

REFERENCE BOOKS

1. Prof Kavita Sharma, Dr. Swati Agarwal, (2021). Principles of Marketing, New Delhi: Taxmann, 2 nd Edition.

2. Dr. J. Jayasankar, (2013). Marketing Management, Chennai: Margham Publications, 2nd Edition.

3. Assael, H., (1992). Consumer Behaviour and Marketing Action, USA: PWS-Kent, 2nd Edition.

4. Baker, M., (2017). Marketing Management And Strategy, Macmillan Business, India : Bloom bury Publishing, , 5th Edition.

WEB RESOURCES

1. https://www.aha.io/roadmapping/guide/marketing/introduction

2. https://www.investopedia.com/terms/m/marketsegmentation.asp

Dr.P.Thenrathi

Dr. M.Ponnien Selvi   Mrs.J.Babitha

Head of the Department   **Course Designers**

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

COURSEOUTCOMES

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

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

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

CO3: explain the codes and standards on corporate governance and the provisions of

Corporate Social Responsibility.[K2]

CO4: apply the procedure for audit of various organisations, theories and models of corporate

governance and the provisions of Corporate Social Responsibility.[K3]

CO5: relate the Corporate Social Responsibility with the Corporate Sustainability, Business

Ethics and Corporate Governance. [K3]

UNIT I

Introduction to Auditing

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

UNIT II

Audit Procedures and Documentation

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

UNIT III

Company Auditor

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

UNIT IV

Introduction to Corporate Governance

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

UNIT V

Corporate Social Responsibility

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

SELF STUDY FOR ASSIGNMENT

1. Recent Trends in Auditing

2. Differences between Corporate Social Responsibility and Corporate Philanthropy

TEXT BOOKS

1. Dinkar Pagare.(2020). *Principles and Practice of Auditing*. New Delhi: Sultan Chand & Sons.

2. Tandon,B.N, Sudharsanam.S & Sundhara Bahu.S.(2007). *Practical Auditing*, New Delhi: Sultan Chand & Sons.

3. Sharma, T.R. and Gaurav Sankalp.(2021).*Auditing & Corporate Governance*, Agra: Sahithya Bhawan Publications.

4. Aruna Jha, (2021).*Auditing & Corporate Governance*, New Delhi : Taxmann Publication Pvt. Ltd.

REFERENCE BOOKS

1. Kevin Keasey, Steve Thompson & Mike Wright.(1997)., *Governance & Auditing*, Bingley: Emerald Group Publishing Limited,

2. Sharma, T.R. (2019).*Auditing*, Agra : Sahithya Bhawan Publications,

3. Gupta, C.B & Neha Singhal .(2022). *Auditing & Corporate Governance*. New Delhi Scholar Tech Press.

4. Shri. Vengadamani.(2020). *Practical Auditing*. Chennai: Margham Publication.

WEB RESOURCES

1. https://www.wallstreetmojo.com/audit-procedures/

2. https://theinvestorsbook.com/company-auditor.html

3. https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

Strong-3   Medium– 2   Low– 1

Dr.J.Mahamayi
Dr.C.Amirthaselvi
Dr.M.PonnienSelvi   Dr. B. JeyaSudha
Head of the Department   Course Designers

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(For those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

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

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

UNIT II

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

(18 Hours)

UNIT III

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

UNIT IV

Marginal Costing and Decision Making

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

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

1. Professional Ethics in management Accounting.

2. Application of marginal costing in selection of Alternative course of action.

NOTE:

Composition of the Question Paper: **Theory   : 25 %**
                                        Problems   : 75 %

TEXT BOOKS

1. Jain S.P. & Narang K.L. (2018), Cost and Management Accounting, Kalyani Publications

2. Rds. Maheswari(2013), Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.

3. Sharma and Shashi K. Gupta,(2017) Management Accounting, Kalyani Publishers, Chennai.

4. Jenitra L Mervin ,Daslton L Cecil Management Accounting, Lerantec Press, Chennai.

5. T.S.Reddy & Y. Hari Prasad Reddy(2023), Management Accounting, Margham Publications, Chennai.

6. Dr .R.Srinivasan Dr.R.Ramachandran (2018) Management Accounting. Sriram Publications

REFERENCE BOOKS

1. Chadwick(1996) – The Essence of Management Accounting, Financial Times Publications, England.Publishing House, Revised Edition.

2. Charles T.Horngren and Gary N. Sundem(2013)–Introduction to Management Accounting, Pearson, Chennai.

3. Murthy A and Gurusamy S(2012) ,Management Accounting– Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.

4. Hansen – Mowen(2007), Cost Management Accounting and Control, South Western College, India.

5. N.P. Srinivasan(2018), Management Accounting, New Age publishers, Chennai.

WEB RESOURCES

1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flowanalysis-accounting/13300.

2 .https://accountingshare.com/budgetary-control/.

3. https://www.investopedia.com/terms/m/marginalcostofproduction.asp.

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

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

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

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

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VIRUDHUNAGAR

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B.Com. (Computer Applications)

(For those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

(18 hours)

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

1 Gross Total Income vs Total Income

2. Advance Tax and Tax Deducted at Source (TDS)

TEXT BOOKS

1. Gaur, V.P., Narang, Puja Gaur & Puri, Rajeev. (2024). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.

2. Reddy, T.S. & Reddy, Hariprasad. (2024). *Income Tax Law and Practice*. Chennai: Margham Publications.

3. Pagare, Dinkar. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

4. Mehrotra, H.C. & Goyal, S.P. (2024). *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.

5. Srinivasan, T. (2024). *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

REFERENCE BOOKS

1. Hariharan, N. (2024). *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.

2. Prasad, Bhagwati. (2024). *Income Tax Law and Practice*. New Delhi: Vishwa 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
2. https://www.sbi.co.in/portal/web/services/internet-banking
3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm
4. https://www.investopedia.com/terms/m/mobile-banking.asp
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

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

Strong-3   Medium– 2   Low– 1

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

Dr. M. Ponnien Selvi

Head of the Department   **Course Designers**

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(for those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

LIST OF PRACTICAL

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

16. Tabular Data

17. Power and the Computation of Sample Size

18. Advanced Data Handling

19. Multiple Regression

20. Linear Models

21. Logistic Regression

22. Survival Analysis

23. Rates and Poisson Regression

24. Nonlinear Curve Fitting

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

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

Dr.P.Saritha

Dr.M.Ponnien Selvi   Dr.J.Kalavathi

Head of the Department   **Course Designers**

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B.Com. (Computer Applications)

(for those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Preparation of Trial Balance - preparation of Profit and Loss accounts, Balance sheet

2. Interest simple, compound interest calculation. Setting ledger master, Interest report.

3. Receivable and payable management, meaning activating bill wise details, all types of entries.

4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.

5. Budget Budgetary control creation of budget, group budget. Budgetary ledger creation alteration of budget deletion of budget.

6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports.

7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments.

8. Electronic Commerce- Introduction, Tax Collected at Source (TCS), Procedures for E-Commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors.

9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.

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

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

Strong – 3   Medium – 2   Low – 1

Dr.P.Saritha

Dr.M.Ponnien Selvi   Mrs.S.Vijayalakshmi
Head of the Department   **Course Designers**

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to Entrepreneur

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

UNIT II

Design Thinking

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

(15 Hours)

UNIT III

Setting Up an Enterprise

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

UNIT IV

Business Model Canvas and Formulation of Project Report

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

UNIT V

MSME's and Support Institutions

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

SELF STUDY FOR ASSIGNMENT

1. Challenges and Opportunities of digipreneur.

2. Barriers in Women Entrepreneurship.

TEXTBOOKS

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.

2. Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.

3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.

4. RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai.

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

REFERENCE BOOKS

1. Anil kumar, Poornima,(2021) Principles of Entrepreneurial Development, Newage publication, Chennai.

2. Dr.A.K.Singh, Entreprenuerial Development and Management(2019), Laxmi publications, Chennai.

3. Dr. R.K. Singal,(2013) Entreprenuerial development and management, S.K.Kataria publishers, New Delhi.

4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.

5. E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://www.interaction-design.org/literature/topics/design-thinking

2. https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/

3. http://www.msme.gov.in/

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

Mrs.J.Babitha

Dr.M.Ponnien Selvi   Dr.R.Atheeswari
Head of the Department   **Course Designers**

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

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

(15 Hours)

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

3. Sundar,K., & Srinivasan. J.,(2011). Human Resource Development, Margham Publications, Chennai, 1st Edition.

4. Jane Weightman.(1993). Human Resource Management, VMP Publishers, Mumbai, 2nd Edition.

WEB RESOURCES

1. https://hr.university/shrm/strategic-human-resource-management/

2. https://www.investopedia.com/terms/c/collective-bargaining.asp

3. https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/ employee-welfare/99778

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

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

Dr.P.Saritha

Dr.M.Ponnien Selvi   Dr.P.Sridevi

Head of the Department   **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 (4th Cycle) by NAAC

VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(for those who join in 2023-2024)

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

COURSE OUTCOMES

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

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

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

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

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

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

LIST OF PRACTICAL

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

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

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

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

   Grade A: Percentage >=80   Grade B: Percentage >=70 and 80

   Grade C: Percentage >=60 and <70   Grade D: Percentage >=40 and <60

    Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.

5. Write a Python script that prints prime numbers less than 20.

6. Program to find factorial of the given number using recursive function.

7. Write a Python program to count the number of even and odd numbers from array of N numbers.

8. Write a Python class to reverse a string word by word.

9. Read a file content and copy only the contents at odd lines into a new file.

10. Create a Turtle graphics window with specific size.

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

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

Mrs.T.Veiluvanthal

Dr.M.Ponnien Selvi   Dr.J.Kalavathi

Head of the Department   **Course Designers**