



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

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

VIRUDHUNAGAR

Quality Education with Wisdom and Values

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS

(with effect from Academic Year 2025 - 2026)

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

Arts & Humanities : History, English, Tamil

Physical & Life Sciences : Mathematics, Physics, Chemistry, Biochemistry, Home Science - Nutrition and Dietetics, Biotechnology, Computer Science and Computer Applications (MCA) *

Commerce & Management : Commerce, Business Administration (MBA) *

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

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

UG PROGRAMMES

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	23UHN11	I	History(EM)
Indian Constitution	23UHN21	II	History(EM)
சுற்றுலா ஓர் அறிமுகம்	23UHN11	I	History (TM)
இந்திய அரசியலமைப்பு	23UHN21	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 PA

To enable the students to qualify for professional courses like Chartered Accountancy (CA) course and Cost and Management Accountancy (CMA) course.

Mission of the Department of Commerce PA

- To provide an environment for gaining knowledge on professional avenues in Commerce.
- To encourage the students to maintain independence of thought and action in all their activities.
- To give confidence to the students by involving them in hands on training in professional firms.
- To generate the students as 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. PA Programme

The students will be able to

- recognise the diversified needs of industry, academia and research and pursue lifelong learning and continuous improvement of their knowledge and skills.
- apply their knowledge and skills in diverse industries with the highest professional and ethical standards.
- become a creative, innovative and socially responsible entrepreneur and leader at global level and be able to face any challenges with courage and confidence.

Key Components of the Mission Statement	PEO 1	PEO 2	PEO 3
Gaining knowledge on professional avenues	✓	✓	---
Generating as potential job providers through hands on training	✓	✓	✓
Maintaining Professional ethics and Independence of thought and action	----	✓	✓

B.1.2 Programme Outcomes (POs)

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

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

- 1 apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)
- 2 articulate innovative thoughts and ideas proficiently in both in spoken and written forms. (*Communication Skills*)
- 3 identify, formulate and solve problems in real life situations scientifically / systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)
- 4 critically analyse, synthesize and evaluate data, theories and ideas to provide valid suggestions through assignments, case studies, Internship and projects for the fulfillment of the local, national and global developmental needs. (*Critical Thinking and Analytical Reasoning*)
- 5 use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
- 6 self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)
- 7 uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.3 Programme Specific Outcomes (PSOs)

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

On completion of B.Com. PA Programme, the students will be able to

PO1- *Disciplinary Knowledge*

PSO1.a : apply the knowledge of accounting, auditing, marketing, management, law, banking, taxation and finance in their higher education or professional courses like CA/CMA/ACS.

PSO1.b : apply the computation skills and practical training knowledge gained from the professional accounting courses to be placed as accountants and audit assistants.

PO2 - *Communication Skills*

PSO 2 : present effectively and confidently in oral or written form, the complex provisions and practices in a concise manner both in their career and for appearing technical interviews, competitive exams, professional course intermediate and final exams.

PO3 - *Scientific Reasoning and Problem Solving*

PSO3.a : develop scientific reasoning skill to apply appropriate standards related to accounting, costing and auditing, provisions of related acts and principles of other professional accounting courses in their career.

PSO3.b : identify the problems while applying the concepts, theories or policies in real life situations and solve them with professional competencies using modern strategies, accounting software, techniques and tools.

PO4 - *Critical Thinking and Analytical Reasoning*

PSO4.a: critically evaluate the provisions, amendments and rules of various acts and suggest for effective savings and investment pattern, tax planning, financial decisions, cost control techniques leading to the development of a nation.

PSO4.b: systematically involve in research activities by analysing the quantitative and qualitative data taken from reports and statements, interpret the results by applying research methodology, statistical tools and techniques and draw valid conclusions for the betterment of the institutions/organisations.

PO5 - Digital Literacy, Self-directed and Lifelong Learning

PSO5: engage in the fields of their interest, use latest information and communication technologies for their holistic education, effective practical training and continuous learning to become chartered accountant/cost accountant/entrepreneur that requires self-directed education through online modes which protect environment.

PO6 - Cooperation/Team Work and Multicultural Competence

PSO6: effectively interact with people across culture during internship, articleship training, practical training and other team works with team spirit, co-operation and good leadership

PO7 - Moral and Ethical Awareness

PSO7: uphold ethical, legal and moral values and follow fair practices as socially responsible citizens.

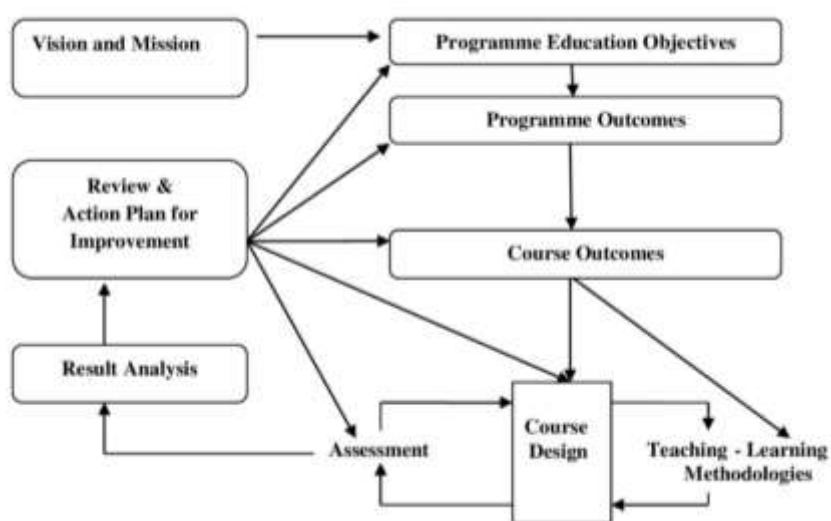
PO-PEO Mapping Matrix

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	-	-	✓

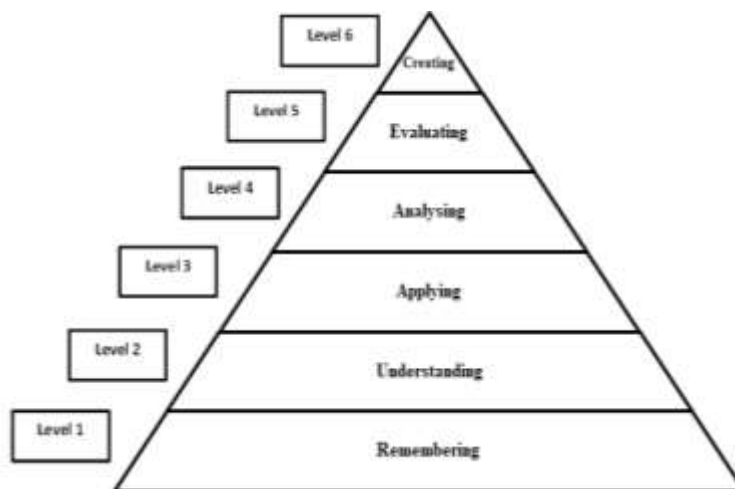
B.1.4 Course Outcomes (COs)

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	PO1/ PSO1	PO2/ PSO2	PO3/ PSO3	PO4/ PSO4	PO5/ PSO5	PO6/ PSO6	PO7/ PSO7
COs							
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. Students deemed eligible based on their qualification shall further be screened through an Entrance test.

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

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

B.2 EVALUATION SCHEME

B.2.1.PART II

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

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

Section	Questions. 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 – Eitheror Type	5	5	7	35
C	16 - 18	Internal Choice – Eitheror Type	3	3	10	30
Total						75

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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 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 30 days.
- **Industrial Training:** Student has to undertake in-plant training in industries individually or in group for a period of 30 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
	:	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
	:	100

Two Periodic Tests - Better of the two will be considered

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

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

*The marks obtained will be calculated for 100 marks

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

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

Distribution of Marks

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

Question Pattern for Model Examination

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

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

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

4weeks Course - 1 credit

8 weeks Course - 2 credits

12 weeks Course - 3 credits

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.*, and a minimum Pass marks in all the Courses.
 - No Pass minimum for Internal Assessment 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
	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 >70%	Excellent
$60\% \leq \text{Attainment Value} < 70\%$	Very Good
$50\% \leq \text{Attainment Value} < 60\%$	Good
$40\% \leq \text{Attainment Value} < 50\%$	Satisfactory
Attainment Value <40%	Not Satisfactory

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



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B.COM. PROFESSIONAL ACCOUNTING- 4031

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, Value Education, Environmental Studies, Self Study Course & Internship/ Field Project							
SEC	2(2)	-	1(1)	2(2)	-	-	5 (5)
SEC	-	2(2)	2(2)	2(2)	-	2(2)	8 (8)
Elective Course(NME)	2(2)	2(2)	-	-	-	-	4 (4)
Value Education	-	-	-	-	2(2)	-	2 (2)
Environmental Studies	-	-	1(0)	1(2)			2 (2)
Self Study Course	-	-	-	-	0(1)		0 (1)
Internship/ 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

B.COM. PROFESSIONAL ACCOUNTING- 4031
SEMESTER V

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course -9	Cost Accounting	23UCPC51	6	5	3	25	75	100
2.		Core Course -10	Banking Law and Practice	23UCPC52	6	5	3	25	75	100
3.		Core Course -11	Income Tax Law and Practice I	23UCPC53	5	3	3	25	75	100
4.		Core Course -12	Project	23UCPC54PR	1	1	-	100	-	100
5.		DSEC-1	Strategic Management / Python Programming	23UCPE51/ 23UCPE52	5	3	3	25	75	100
6.		DSEC-2	Financial Management / Indirect Taxation	23UCPE53/ 23UCPE54	5	3	3	25	75	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	23UCPI51	-	1	-	100	-	100
Total					30	24				900
10.	Extra Credit Course (Self Study Course)		Insurance and Risk Management	23UCPO51	-	2	3	100	-	100

B.COM. PROFESSIONAL ACCOUNTING- 4031
SEMESTER VI

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course -13	Auditing and Corporate Governance	23UCPC61	6	4	3	25	75	100
2.		Core Course -14	Management Accounting	23UCPC62	6	4	3	25	75	100
3.		Core Course - 15	Income Tax Law and Practice II	23UCPC63	6	4	3	25	75	100
4.		DSEC-3	Investment Analysis and Portfolio Management / International Financial Management	23UCPE61/ 23UCPE62	5	4	3	25	75	100
5.		DSEC-4	Financial Reporting Analysis / Indian Accounting Standards	23UCPE63/ 23UCPE64	5	4	3	25	75	100
6.		Self Study Course	Discipline Specific Quiz – Online	23UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC - 7	Digital Marketing	23UCPS61	2	2	2	25	75	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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Semester V	COST ACCOUNTING	Hours/Week: 6	
Core Course – 9		Credits: 5	
Course Code 23UCPC51		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the meaning of the prescribed concepts related to cost accounting. [K1]
- CO2 : explain the features of cost sheet, cost accounting standards, and methods of costing. [K2]
- CO3 : illustrate the various types of costing methods. [K2]
- CO4 : prepare the cost sheet, cost accounts and related ledgers. [K3]
- CO5 : apply the cost accounting principles in real life situations. [K3]

UNIT I

Introduction of Cost Accounting

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

UNIT II

Cost Accounting Standards(CAS) and Cost Sheet

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

UNIT III

Material Costing

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

UNIT IV

Labour Costing

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

Overheads Costing

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

UNIT V

Methods of Costing

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

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

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

SELF STUDY FOR ASSIGNMENT

1. VED Analysis
2. Measurement of Labour Turnover

NOTE:

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.
3. Murthy, A. & Gurusamy, S. (2025). *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., Second Edition.
4. Prasad, N.K. & Prasad, V.K. (2017). *Cost Accounting*, Bangladesh Book Syndicate.

WEB RESOURCES

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
23UCPC51	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	2	—	—	—
CO2	3	3	3	3	3	3	2	—	—	—
CO3	3	3	3	3	3	3	2	—	—	—
CO4	3	3	3	3	3	3	2	2	2	—
CO5	2	2	2	2	2	2	2	2	2	3

Strong -3

Medium - 2

Low - 1

Dr. CMA A.Aruna Devi
Head of the Department

Dr. D.Jeya priya
Course Designer



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Semester V	BANKING LAW AND PRACTICE	Hours/Week:6	
Core Course - 10		Credits:5	
Course Code 23UCPC52		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the various concepts relating to banking and digital banking. [K1]
- CO2 : describe the relevant provisions of the act regarding banking. [K2]
- CO3 : explain the role of commercial bank. Type of accounts, statutory protection available to paying and collecting banker and digital banking services. [K2]
- CO4 : apply the procedure involved in banking and digital banking activities.[K3]
- CO5 : apply the e banking and financial services in banking system. [K3]

UNIT I

Introduction to Banking

History of Banking – Provisions of Banking Regulations Act 1949 – Components of Indian Banking – Indian Banking System – Phases of Development – Banking Structure in India – Payment Banks and Small Banks – Commercial Banking: Definition – Classification of Banks. Banking System – Universal Banking – Commercial Banking Functions – Role of Banks in Economic Development. Central Banking: Definition –Need – Principles- – Functions of Central Bank.

(18 hours)

UNIT II

Banking Practice

Types of Accounts CASA – Types of Deposits –Opening Bank Account – Jan Dhan Yojana – Account Statement Vs Passbook Vs E-statement – Banker Customer Relationship – Special Types of Customers –KYC norms.

Loans & Advances – Lending Sources – Lending Principles – Types of Loans – Classification of Assets and Income Recognition / Provisioning (NPA) – Repo Rate & Reverse Repo Rate – Securities of Lending – Factors influencing Bank Lending.
(18 hours)

UNIT III

Negotiable Instruments Act

Negotiable Instruments : Meaning – Definition – Characteristics – Types of negotiable Instruments. Crossing of Cheques : Concept – Objectives – Crossing and Negotiability – Types of Crossing – Consequences of Non-Crossing. Endorsement: Meaning – Components – Kinds of Endorsements – Cheques Payable to Fictitious Person – Endorsement by Legal Representative – Negotiation Bank – Effect of Endorsement – Rules regarding Endorsement.
(18 hours)

UNIT IV

Paying Banker and Collecting Banker

Paying Banker : Banker's Duty – Dishonouring of Cheques – Discharge by Paying Banks – Payments of a Crossed Cheque – Refusal of Cheques Payment. Duties of Collecting Banker –Statutory protection under Section 85 – Statutory Protection under Section 131– Collecting Bankers' Duty –RBI instruction – Paying Banker Vs Collecting Banker – Customer Grievances – Grievance Redressal – Banking Ombudsman. (18 hours)

UNIT V

Digital Banking

Meaning –Services – E-banking and Financial Services – Initiatives – Opportunities – Mobile Banking – Anywhere Banking – Any Time Banking – Electronic Mobile Wallets. ATM : Concept – Features – Types. Electronic Money: Meaning – Categories – Merits of e-money . National Electronic Funds Transfer (NEFT) – RTGS – IMPS. UPI and Digital Currency: Differences – Safety and Security in Digital Banking. (18 hours)

SELF STUDY FOR ASSIGNMENT

1. Central Banking Vs Commercial Banking
2. Internet banking Vs Traditional Banking

TEXT BOOKS

1. Gurusamy S, (2023). *Banking Theory: Law and Practice*. Chennai: Vijay Nicole Publication, Sixth Edition.
2. Muraleedharan, (2014). *Modern Banking: Theory and Practice*, New Delhi : Prentice Hall India Learning Private Ltd, Second Edition.
3. Gupta P.K. & Gordon. (2012). *E.Banking and Insurance*. Kolkata : Himalaya Publication.
4. Gajendra. (2011). *A Text on Banking Theory Law & Practice*. New Delhi : Vrinda Publication.
5. Kandasami, K P, Natarajan, S & Parameswaran. (2010). *Banking Law and Practice*. New Delhi : S Chand Publication, Fourth Edition.

REFERENCE BOOKS

1. Santhanam, B. *Banking & Financial System*. (2012). Chennai : Margam Publication, Fifth Edition.
2. Katait Sanjay, (2015). *Banking Theory and Practice*. Lambert Academic Publishing.
3. Henry Dunning Macleod. (2008). *The Theory and Practice of Banking*. Old New Zealand : Hard Press Publishing.
4. William Amasa Scott. (2023). *Money and Banking: An Introduction To The Study Of Modern Currencies*. USA: Kesinger Publication.
5. Nektarios Michail. (2021). *Money, Credit, and Crises: Understanding the Modern Banking System*. London : Palgrave Macmillan.

WEB RESOURCES

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPC52	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	1	3	-	-	1	2	1	2
CO2	3	3	3	1	1	-	1	2	1	2
CO3	3	3	3	3	3	-	1	2	1	2
CO4	3	3	3	3	3	1	2	3	2	3
CO5	3	3	3	3	3	1	2	3	2	3

Strong-3

Medium- 2

Low- 1

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Head of the Department

Dr.G.Balasaraswathi
Course Designer



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Semester V	INCOME TAX LAW AND PRACTICE I	Hours/Week: 5	
Core Course -11		Credits: 3	
Course Code 23UCPC53		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basics concepts of Income Tax. [K1]
- CO2 : explain the exempted income, types of assessee, residential status, and deductions under the heads salary, house property and business or profession. [K2]
- CO3 : describe the provisions relating to income from salary, income from house property, and profits and gains of business or profession.[K2]
- CO4 : determine the residential status and incidence of tax. [K3]
- CO5 : compute income from salary, income from house property and profits and gains of business or profession. [K3]

UNIT I

Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10. (15 Hours)

UNIT II

Residential Status

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

UNIT III

Income from Salary

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

UNIT IV

Income from House Property

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

UNIT V

Profits and Gains from Business or Profession

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory : 20 %

Problems : 80 %

TEXT BOOKS

1. Gaur, V.P., Narang, Puja Gaur &Puri, Rajeev. (2024). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy, T.S. & Reddy, Hariprasad. (2024). *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Pagare, Dinkar. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.
4. Mehrotra, H.C. &Goyal, S.P. (2024). *Income Tax Law and Accounts*. Agra: SahityaBhavan 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: VishwaPrakasan.
3. Singhanian, Vinod K. (2024). *Students' Guide to Income Tax*. New Delhi: U.K. Bhargava Taxman.
4. Singhanian, Vinod K. &Singhanian, Monica. (2024). *Taxmann's Students' Guide to Income Tax*. New Delhi: Taxmann.
5. Mittal, Preethi Rani & Bansal, Anshika. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

WEB RESOURCES

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course code 23UCPC53	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	3	3	3	1	1	1	-	-
CO2	3	3	3	3	3	1	1	1	-	-
CO3	3	3	3	3	3	2	2	2	-	-
CO4	3	3	3	3	3	3	3	3	1	1
CO5	3	3	3	3	3	3	3	3	3	3

Strong-3 Medium- 2 Low- 1

Dr. CMA A.Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting

(for those who join in 2023-2024)

Semester V	PROJECT	Hours/Week: 1	
Core Course -12		Credits: 1	
Course Code 23UCPC54PR		Internal 100	External -

Course Outcomes

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

- CO1 : explain the basic concepts related to project title (commerce, marketing, finance, entrepreneurship, human resource development and so on) [K2]
- CO2 : describe the principles, ethics and methodologies of research in project and in report writing [K2]
- CO3 : conduct survey for collection of data, edit, code and tabulate the data [K3]
- CO4 : analyse the data and interpret the findings related to the topics chosen for project [K3]
- CO5 : bring out the suggestions on the basis of findings of the study [K3]

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 .

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPC54PR	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	2	2	3	-	3	3	-	-	-
CO2	3	2	2	1	1	3	3	-	-	-
CO3	2	2	2	3	3	3	3	-	-	-
CO4	2	2	2	3	3	3	3	-	-	-
CO5	2	2	3	3	3	3	3	-	-	-

Strong-3

Medium– 2

Low– 1

Dr.CMA A.Aruna Devi
Head of the Department

Dr.CMA A.Aruna Devi
Course Designer



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Semester V	STRATEGIC MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course - 1		Credits: 3	
Course Code 23UCPE51		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts in strategic management. [K1]
- CO2 : explain the significance of mission, objectives, goals and ethics, external environment analysis, organisational change, corporate strategy. [K2]
- CO3 : describe the approaches, levels, process, components and techniques of strategic management. [K2]
- CO4 : apply the concepts and techniques of strategic management in organisational decision making, strategic formulation, environment appraisal, creativity and innovation. [K3]
- CO5 : develop the organisational plans by analyzing environments, adopting to organisational changes and applying competitive strategies for sustainable growth. [K3]

UNIT I

Strategic Management

Introduction – Strategic thinking vs Strategic management vs Strategic planning – Meaning of strategic management – Concept of strategy – Policy and strategy – Strategy and tactic – Strategy and strategic plan – Nature of strategic plan – Nature of strategic decisions – Approaches to strategic decision making – Levels of strategies – The strategic management process – Strategic management: merits and demerits. (15 Hours)

UNIT II

Mission, Objectives, Goals and Ethics

Mission – Concept of Goals – Integration of Individual and Organisation goals: A Challenge, How Objectives are pursued – How are Mission and Objectives are formulated – Why do Mission and Objective change – Vision Mission, Objectives, Goals and Strategy – Mutual relationships – Core of Strategic Management: Vision A-must – Ethics and Strategy
(15 Hours)

UNIT III

External environment Analysis and Appraisal

Concept of environment – Environmental Analysis and Appraisal – Why Environmental Scanning and Analysis – Component of Environment – SWOT: A tool of Environment Analysis – Techniques of Environmental search and Analysis – ETOP: A Technique of Diagnosis – Decision making on Environmental and Information. (15 Hours)

UNIT IV

Organisational Change and Innovation

Planned and Unplanned Change – Causes or forces of Organisational Change – Managing Planned Change – Choosing a Change Strategy – Creativity and Innovation in Organisations – Organizational Creativity and Innovation Process – Learning Organisation.
(15 Hours)

UNIT V

Generic Competitive Strategy

Generic vs. Competitive Strategy – The Five Generic Competitive Strategy – Competitive Marketing Strategy Option – Offensive vs. Defensive Strategy – Boston Consulting Group (BCG) Growth Share Matrix.
(15 Hours)

Corporate strategy

Concept of Corporate Strategy – Offensive Strategy, Defensive Strategy – Scope and Significance of Corporate Strategy – Role of AI in Corporate Strategic Planning.
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. The Role of Core Competencies in Achieving Competitive Advantage
2. Analysis of Key Factors for Competitive Success

TEXT BOOKS

1. Gupta, C.B.(2023). *Strategic Management Text and Cases*, New Delhi: S.Chand Publishing.
2. Sontakki, C.N, Neeti Gupta and Anuj Gupta. (2013). *Strategic Management*, New Delhi :Kalyani Publications.
3. Dr. Rajiv M. Gupte., Prof.Anand Limaye, N. (2018). *Strategic Management*, Mumbai: Himalaya Publishing House.
4. Sankaran, S.(2011). *Strategic Management*, Chennai:Margham Publications.

REFERENCE BOOKS

1. Chandan, J.S and Nitish K. Sengupta, *Strategic Management*, Noida:Vikas Publishing,
2. Sudarsana Reddy G and Aswathappa, K.(2015), *Strategic Management*, Mumbai:Himalaya Publishing, House.
3. Hitt, M.A. Freeman, R.E, and Harrison, J.S.(2005), *Handbook of Strategic Management*, Malden, MA:Blackwell.
4. ICAI Executive Study Material 2016

WEB RESOURCES

1. <https://paperpile.com>
2. <https://open.umn.edu>
3. <https://www.startupgrind.com>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE51	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	2	1	1	1
CO2	3	3	3	3	3	3	2	1	1	1
CO3	3	3	3	3	3	3	2	1	1	1
CO4	3	3	3	3	3	3	2	2	2	1
CO5	3	2	2	2	2	2	2	2	2	1

Strong-3**Medium– 2****Low– 1**

Dr. CMA A.Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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Semester V	PYTHON PROGRAMMING	Hours/Week: 5	
Discipline Specific Elective Course -1		Credits: 3	
Course Code 23UCPE52		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of Python programming, data types, functions, strings, Python Data structures, files and dictionaries [K1]
- CO2 : explain the programming concepts and packages for data analysis, modeling, and Visualization in python language [K2]
- CO3 : describe about the strings, modules, lists, arrays, dictionaries, functions, Numpy and other file handling operations [K2]
- CO4 : Identify and highlight selection and looping statements, arrays, functions, pandas and Modules in programming [K3]
- CO5 : apply the data types, imperative programmes, text data, files, and exceptions, time series and data wrangling for various real life applications [K3]

UNIT I

Computer systems

Python Programming Language - Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings–Lists–Objects & Classes – Python standard library. (15 Hours)

UNIT II

Imperative programming

Python modules – Built-in-function – print() function – eval() function – user-defined function & assignments – parameter passing.

(15 Hours)

UNIT III

Text Data, Files & Exceptions

Strings, revisited–formatted output – files – errors & Exceptions. Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.

Block chain Technology and its Applications in Finance – Artificial Intelligence (AI) and Machine Learning (ML) in FinTech – Big Data Analytics and its Role in Financial Services – Robotic Process Automation (RPA) and its Impact on Financial Processes (Theory only). (15 Hours)

UNIT IV

NumPy Basics

Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra –Random Number Generation. (15 Hours)

UNIT V

Future Trends and Challenges

Pandas–Data Structure–Essential Functionality–Handling, Missing Data–Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling – Plotting and Visualization – Time Series – Financial and Economic Data applications. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Parameter passing methods in Python
2. Financial and Economic Data applications in Python

TEXT BOOKS

1. Reema Thareja. (2019). *Problem Solving and Programming with Python*, Oxford University Press, New Delhi.
2. Wes McKinney. (2018). *Python for Data Analysis*, O'Reilly Media , Inc.,1005 Gravenstein Highway North, Sebastopol.
3. KennethA.Lambert. (2011). *Fundamentals of Python First Programs*, Cengage Learning, NewDelhi.
4. Ch Satyanarayana, Radhika Mani M, Jagadesh, B.N. *Python Programming*, Universities Press, New Delhi.

REFERENCE BOOKS

1. Paolo Weiming J.M. (2019). *Mastering Python for Finance*. Packt publishers, England.
2. Ljubomir Perkovic.(2012). *Introduction to Computing Using Python: An Application Development Focus*, John Wiley & Sons.
3. Shymala Devi, *Python Programming*, Vijay Nicole Imprints Private Limited, Chennai.
4. Wesley J. Chun. *Core Python Programming*, Pearson Education.

WEB RESOURCES

1. https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2. <https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE52	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	-	-	-	-	3	3	-	3
CO2	3	3	3	-	-	-	3	3	-	3
CO3	3	3	-	-	-	-	3	3	-	-
CO4	3	3	3	-	-	-	3	3	2	-
CO5	3	3	-	-	-	-	3	3	-	3

Dr.CMA.A.Aruna devi
Head of the Department

Dr.D.Jeya priya
Course Designer



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Semester V	FINANCIAL MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course - 2		Credits:3	
Course Code 23UCPE53		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the various concepts in financial management [K1]
- CO2 : describe the factors determining cost of capital, causes and consequences of over and under capitalization and the procedures for determining time value of money ,cost of capital, leverages and earnings per share [K2]
- CO3 : explain the various analytical techniques for financial analysis and planning [K2]
- CO4 : apply the various methods of time value of money , capital budgeting ,cost of capital, leverages and capital structure in long term and short term financial decision making [K3]
- CO5 : interpret the results of analysis in taking financial, investment and dividend decision [K3]

UNIT I

Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance: Sources of Financing – Role of Financial Manager in Financial Management – Profit maximization Vs. Wealth Maximization – Components of Financial Management.

(15 Hours)

UNIT II

Time Value of Money

Techniques of estimating Time Value of Money – Compounding Technique – Discounting Technique – Future Value and Present Value of a Single Cash Flow – Annuity and Perpetuity –Compound Annual Growth Rate (CAGR) – Practical Applications.

(15 Hours)

UNIT III

Financial Decision

Capital Structure: Definition – Meaning – Theories – Factors determining Capital Structure – Various approaches of Capital Structure – Cost of Capital : Meaning – 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 IV

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 V

Dividend Decision

Meaning – Dividend Policies – Provisions on Dividend Payment in Company Law – Dividend Models – Walter’s Model - Gordon’s Model – M. M. Model.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Benefits of Setting Financial Goals
2. Factors Affecting Dividend Payment

Note:

Composition of the Question Paper:

Theory: 20%

Problems: 80%

TEXT BOOKS

1. Sharma, R.K. & Shashi K Gupta. (2023). *Financial Management*. New Delhi: Kalyani Publications.
2. Khan, M.Y & Jain, P.K. (2018). *Financial Management*. Noida : MC Graw Hill Education.
3. Pandey, I.M. (2021). *Financial Management*. Noida : Vikas Publications.
4. Maheshwari, S.N. (2019). *Elements of Financial Management*, New Delhi : Sultan Chand & Sons.
5. Kulkarni & Sathya Prasad. (2015). *Financial Management*. Mumbai: Himalaya Publishing House.

REFERENCE BOOKS

1. Prasanna Chandra. (2023). *Financial Management*. New Delhi: Tata Mc.Graw Hill.
2. Pandey, I.M. (2015). *Financial Management*. Noida : Vikas Publishing House.
3. Khan & Jain. (2018). *Financial Management*. New Delhi : Sultan Chand & Sons.
4. Murthy, A. (2020). *Financial Management*. Chennai : Margham Publications.
5. Srinivasan, J & Periyasamy, P. (2023). *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>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE53	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	1	1	1	1	-	-	-
CO2	3	1	3	1	1	1	1	1	-	-
CO3	3	3	3	3	3	3	3	3	3	1
CO4	3	3	3	3	3	3	3	3	3	1
CO5	3	3	3	3	3	3	3	3	1	1

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

Dr.CMA.A.Aruna devi
Head of the Department

Dr.G.Balasaraswathi
Course Designer



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Semester V	INDIRECT TAXATION	Hours/Week:5	
Discipline Specific Elective Course -2		Credits:3	
Course Code 23UCPE54		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the concepts in Indirect Taxation [K1]
- CO2 : describe the provisions of CGST Act, IGST Act and customs law [K2]
- CO3 : explain the procedures to determine the value of supply, taxable value under GST and assessable value under Customs Law [K2]
- CO4 : apply the provisions to find out the taxes and duties under GST and Customs Law [K3]
- CO5 : implement the rules, notifications and circulars issued by the Central Government while computing taxes and duties, filing returns and claiming input tax credit[K3]

UNIT I

Introduction to Indirect Tax

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

UNIT II

An Overview of Goods and Services Tax (GST)

Introduction of Goods and Services Tax in India – Kelkar Committee – Constitutional Amendment – Goods and Services Tax Concepts – Meaning – Significance – Features – Benefits – Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India – Role of GSTN in Implementation of GST – Challenges in Implementation of GST. (15 Hours)

UNIT III

CGST and IGST Act, 2017

Supply – Meaning – Classification – Time of Supply – Value of Supply – Input Tax Credit – Eligibility – Reversal of Credit – Reverse Charge Mechanism – 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 – Debit Notes – Different GST Returns – Electronic Liability Ledger – Electronic Credit Ledger – Electronic Cash Ledger, - Different Assessment under GST – Interest Penalty under GST – Mechanism of Tax Deducted at Source (TDS) – Tax Collected at Source (TCS). (15 Hours)

UNIT V

Customs Act, 1962

Customs Duty – Concepts – Territorial Waters – Levy of Customs Duty – Types of Customs Duties – Valuation – Baggage Rules – Exemptions. (15 Hours)

NOTE:

Composition of the Question Paper:

Theory: 50%

Problem: 50%

SELF STUDY FOR ASSIGNMENT

1. High Sea Sales
2. Audit under GST

TEXT BOOKS

1. Vinod K Singhania, Monica Singhania. (2025), *Indirect Taxes*, New Delhi: Taxmann's Publications.
2. Mehrotra H C & Agarwal V P. (2025) *Goods and Services Tax (GST)*, Agra: Sahitya Bhavan Publications.

REFERENCE BOOKS

1. Reddy T.S & Hariprasad Reddy Y. (2025). *Business Taxation*, Chennai: Margham Publications.
2. Study Materials on Indirect Taxation – The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.

WEB RESOURCES

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE54	PO1		PO2	PO3		PO4		PO6	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	1	3	3	2	1
CO2	3	3	3	2	2	3	3	1	1	2
CO3	3	3	2	3	1	2	2	1	1	1
CO4	3	2	2	1	3	2	3	3	1	1
CO5	3	3	2	3	3	3	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Dr.CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designer



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Semester V	INTERNSHIP	Hours/Week: -	
Part IV Internship/ Industrial Training		Credits: 1	
Course Code 23UCPI51		Internal 100	External -

COURSE OUTCOMES

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

- CO1 : describe the functional concepts related to the institution 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.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPI51	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	3	3	-	3
CO2	3	3	-	3	3	-	3
CO3	3	-	-	3	3	-	-
CO4	3	3	-	3	3	2	-
CO5	3	-	-	3	3	-	3

Dr.CMA.A.Aruna Devi
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Course Designer



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Semester V	INSURANCE AND RISK MANAGEMENT	Hours/Week: -	
Extra Credit Course		Credits: 2	
Course Code		Internal	External
23UCPO51		100	-

COURSE OUTCOMES

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

- CO1 : state the basic concepts and principles of contract of insurance
- CO2 : describe the basic concepts and types of insurance policies and settlement
- CO3 : explain the claims under various types of general insurance
- CO4 : examine the protection provided for insurance policy holders under IRDA
- CO5 : evaluate the assessment and retention of risk

UNIT I

Introduction to Insurance

Definition of Insurance – Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

UNIT II

Life Insurance

Life Insurance Business – Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts – Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies – With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities Reinsurance – Double Insurance.

UNIT III

General Insurance

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

UNIT IV

Risk Management

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction – Risk Transfer – Risk Financing – Level of Risk Management – Corporate Risk Management – Personal Risk Management.

UNIT V

IRDA Act 1999

Insurance and Regulatory Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policy Holders' Protection under IRDA – Exposure/Prudential Norms– Summary Provisions of Related Acts.

SELF STUDY FOR ASSIGNMENT

1. Challenges of Insurance Sector
2. Emerging trends in Risk Management

TEXT BOOKS

1. Neeti Gupta, Anuj Gupta and Abha Chopra.(2016), *Risk Management and Insurance*, New Delhi: Kalyani Publishers, 2nd Edition.
2. Dr.N. Premavathy, *Elements of Insurance*.(2009), Chennai:Sri Vishnu Publications.
3. M.N. Mishra & S.B. Mishra.(2016), *Insurance Principles and Practice*, New Delhi:S Chand Publishers, 22nd Edition.
4. Michel Crouhy.(2014), *The Essentials of Risk Management*, Noida:McGraw Hill Education.
5. Thomas Coleman.(2011), *A Practical Guide to Risk Management*, India:CFA.

REFERENCE BOOKS

1. John C.Hull.(2023), *Risk Management and Financial Institutions* (Wiley Finance),New Jersey:Johnwiley & sons,6th Edition.
2. P.K. Gupta.(2011), *Insurance and Risk Management*, Mumbai:Himalaya Publications.
3. Dr.Sunilkumar.(2017), *Insurance and Risk Management*, New Delhi:Golgatia publishers, 2nd Edition.
4. Nalini Prava Tripathy, Prabir Pal.(2005), *Insurance Theory & Practice*, Prentice Hall of India.
5. AnandGanguly.(2002), *Insurance Management*, New Age International Publishers.

WEB RESOURCES

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

Dr. CMA. Aruna Devi

Head of the Department

Dr.S.Chitra Devi

Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting

(for those who join in 2023-2024)

Semester VI	AUDITING AND CORPORATE GOVERNANCE	Hours/Week:6	
Core Course -13		Credits:4	
Course Code 23UCPC61		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the meaning of basic concepts of auditing and corporate governance [K1]
- CO2 : describe the classification of audit, audit procedure, documentation, and the conceptual framework of corporate governance [K2]
- CO3 : explain the role of auditors, major corporate scandals, 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 and verify the balance sheet items [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, Organisations.

(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 – 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 – Codes & Standards on Corporate Governance. (18 hours)

UNIT V

Corporate Social Responsibility

Concept of CSR – 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>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 23UCPC61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	1	3	3	2	2	2	2	2
CO2	3	3	2	2	2	2	2	2	2	3
CO3	3	3	2	2	2	2	2	2	2	3
CO4	3	3	1	1	1	1	1	1	2	3
CO5	3	3	2	1	1	2	2	2	2	3

Strong-3

Medium– 2

Low– 1

Dr.CMA A.Aruna Devi
Head of the Department

Dr.G.Balasaraswathi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

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

Semester VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course -14		Credits: 4	
Course Code 23UCPC62		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, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

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

WEB RESOURCES

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPC62	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	2	–	–	–
CO2	3	3	3	3	3	3	2	–	–	–
CO3	3	3	3	3	3	3	2	–	–	–
CO4	3	3	3	3	3	3	2	2	2	–
CO5	2	2	2	2	2	2	2	2	2	3

Strong-3

Medium– 2

Low– 1

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Dr.D.Jeya priya
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VIRUDHUNAGAR

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Semester VI	INCOME TAX LAW AND PRACTICE II	Hours/Week: 6	
Core Course -15		Credits: 4	
Course Code 23UCPC63		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state 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. (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, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. (18 hours)

Unit IV

Assessment of Individuals

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

Unit V

Income Tax Authorities

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

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

REFERENCE BOOKS

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 23UCPC63	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	–	–	–	–	–	2	–	2
CO2	3	3	2	–	–	–	–	2	–	2
CO3	3	3	2	2	3	3	2	2	–	2
CO4	3	3	2	3	3	3	2	2	–	2
CO5	3	3	2	3	3	2	2	2	2	2
Strong-3		Medium– 2			Low– 1					

Dr.CMA A. Aruna Devi
Head of the Department

Dr.S.Chitradevi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

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

Semester VI	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course - 3		Credits:4	
Course Code 23UCPE61		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of Investment analysis and portfolio management [K1]
- CO2 : describe the various investment schemes and various models in Investment analysis and portfolio management [K2]
- CO3 : understand the risk associated with investments in different financial instruments [K2]
- CO4 : calculate the risk and expected return of various financial instruments and investment portfolios [K3]
- CO5 : apply the systematic investment plans in selecting optimal portfolio [K3]

UNIT I

Introduction to Investment

Meaning of Investment – Investment vs Speculation – Reasons for Investing – Essential features of a good Investment Programme/Features – Factors influencing the Investment Decision – Qualities of a Successful Investment – Contrary Thinking – Patience Composure – Flexibility and Openness and Decisiveness – Portfolio Management Process – Common Errors in Investment Management – Investment Strategies.

Non-Marketable Financial Assets

Bank Deposits – Company Deposits – Post-Office Deposits Schemes – Employees Provident Funds – Debentures – Preference Shares – Equity Shares – Life Insurance Schemes – ULIP – Real Estate – Exchange Traded Funds (ETF) and Gold ETFs.

(15 Hours)

UNIT II

Risk- Return Concepts

Components of Returns Yield – Capital Gain – Expected Return and Realized Return – Risk: Meaning – Risk and Uncertainty – Causes for Risk – Types of Risk – Systematic and Unsystematic Risk – Expected Risk Return Trade-off – Calculation of Expected Return – Calculation of Risk – Beta– Calculation of Beta. (15 Hours)

UNIT III

Security Analysis

Fundamental Analysis – EIC Analysis – Economy Analysis – Meaning – Key Economic Variables – Industry Analysis :Meaning – Industry Life Cycle – Characteristics of an Industry and Porter's Model – Company Analysis – Analysis of Financial Statements – Future Prospects of a Company – Time Value of Money –Concept of Present Value – Equity Instrument and Valuations – Earning Valuations Revenue Valuations – Yield Valuation (Simple Problems). (15 Hours)

Unit IV

Introduction to Portfolio Management

Meaning – The Portfolio Management Process Categories – Investment Strategy – Objectives – Risk and Beta – Time Value of Money Application to Portfolio Management – MPT and Dominance Concept – SEBI Guidelines for Portfolio Managers – Portfolio Management Service – Asset Allocation: Process – Types of Asset Allocation – Management Style – Different Approaches to Allocation Decision and Overview of Allocation Techniques. (15 Hours)

Unit V

Portfolio Selection and Construction

Portfolios Return – Portfolio Risk Portfolio Diversifications – Feasible Set of Portfolios – Efficient Set of Portfolios – Selection of Optimal Portfolio – Markowitz Model – The Sharpe Index Model Single Index Model Measuring Security and Portfolio's Return and Risk under Single Index Model – Capital Asset Pricing Theory –The Capital Market Line SML and CML – Pricing of Securities with CAPM and its Arbitrage Theory – Principles of Ethical portfolio. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Contribution requirements under Pension Fund System
2. Role of Portfolio Managers in Investment Management

Note:

Composition of the Question Paper:

Theory: 70%

Problems: 30%

TEXT BOOKS

1. Arshdeep & Kiran Jindal(2018). *Security Analysis and Portfolio Management*. New Delhi :Kalyani Publishing House.
2. Pandian, P. (2018). *Security Analysis and Portfolio Management*. Noida : Vikas Publishing House Pvt Ltd.
3. Bhalla,V.K.(2018) . *Investment Management*. New Delhi :S Chand & Co.

REFERENCE BOOKS

1. Fischer, D. E., & Jordon, R. J. (2018). *Security Analysis and Portfolio Management*. New Delhi: Prentice Hall of India.
2. Chandra, P. (2019). *Investment Analysis and Portfolio Management*. New Delhi: McGraw Hill Education.

WEB RESOURCES

1. www.nseindia.com
2. www.moneycontrol.com
3. www.sebi.gov.com
4. www.cfsinstitute.org
5. www.springer.com

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	2	2	2	3	2	2
CO2	3	3	3	3	2	2	1	1	2	1
CO3	3	3	3	3	3	2	2	2	2	1
CO4	3	3	3	3	3	2	2	2	3	1
CO5	3	3	3	3	3	2	2	2	2	1

Strong-3**Medium– 2****Low– 1**

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Course Designer



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Semester VI	INTERNATIONAL FINANCIAL MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course -3		Credits: 4	
Course Code 23UCPE62		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the various concepts of international financial management [K1]
- CO2 : explain the various rates available in foreign exchange markets and foreign exchange risk management. [K2]
- CO3 : Describe the recent changes in global financial markets, the concepts of hedging and speculation and the exposure management [K2]
- CO4 : Apply the government policies, exchange rate quotations, the concepts of hedging and speculation and corporate exposures in international financial decisions [K3]
- CO5 : Plan the systematic financial plans, financial exchange markets, foreign exchange risks and exposure management [K3]

UNIT I

International Financial Environment

Financial Management in a Global Context – Recent Changes in Global Financial Markets – International Monetary System – Foreign exchange reserves – Balance of payments – Balance of Trade – Bilateral and multilateral agreements relating to financial

transactions – Flow of funds internationally through FDI and FII – Government Policies regarding FII & FDI – Integration of global developments with the changing business environment in India. (15 Hours)

UNIT II

Foreign Exchange Markets

Structure of the Foreign Exchange Market – Types of Transactions and Settlements – Exchange Rate Quotations and Arbitrage – Direct and Indirect quote – Spot rate and Forward rates – Swap Points – Currency premium and Discount – Triangular arbitrage. (15 Hours)

UNIT III

Foreign Exchange Rate Determination

Discussion on devaluation of Rupee – Theories of Exchange Rate Determination – Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity – Fisher Effect and International Fischer Effect. (15 Hours)

UNIT IV

Managing Foreign Exchange Risk

The Concept of Hedging and Speculation – Currency Forwards – Currency Futures – Currency Options – Currency swaps. (15 Hours)

UNIT V

Corporate Exposure Management

The Risk Management Process – Exposure Management: Transactions Exposure – Operations Exposure – Interest Rate Exposure – Financial Swaps and Credit Derivatives – Techniques of managing foreign currency exposures. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Exchange rate quotations and arbitrage
2. Implications of the International Fisher Effect

TEXT BOOKS

1. Jeff Maruda. (2018). *International Financial Management*. Cengage publication, Australia.
2. Eun & Resnick. (2008). *International Finance Management*. New Delhi: Tata McGraw Hill.
3. Madhu Vij. (2010). *International Financial Management*, New Delhi: Excel Books.
4. Apte, P.G. (2011). *International Financial Management*, New Delhi: Tata McGraw Hill.
5. Eiteman, Moffett & Stonehill. (2011). *Multinational Business Finance*, Pearson Education.

REFERENCE BOOKS

1. Eun, C.S. & Resnick, B.G. (2010). *International Financial Management*, New York: Tata McGraw Hill .
2. Shailaja, G. (2010). *International Finance*, Orient Black swan.
3. Hendrik Van den Berg. (2009). *International Finance and Open Economy Macro Economics*, Cambridge.
4. Sharan, V. (2009). *International Financial Management*, PHI, EEE.
5. Madura, J.(2010). *International Financial Management*, 2010, 4th Ed. Cengage Learning.

WEB RESOURCES

1. www.iare.ac.in
2. www.rug.nl
3. www.soas.ac.uk

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE62	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	1	1	1	1	1	1	1
CO2	3	1	3	1	1	1	1	1	1	1
CO3	3	3	3	3	3	3	3	3	3	1
CO4	3	3	3	3	3	3	3	3	3	1
CO5	3	3	3	3	3	3	3	3	1	1

Strong-3

Medium- 2

Low- 1

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Head of the Department

Dr.D.Jeya priya
Course Designer



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Semester VI	FINANCIAL REPORTING ANALYSIS	Hours/Week:5	
Discipline Specific Elective Course - 4		Credits:4	
Course Code 23UCPE63		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the concepts of financial reporting and disclosures under Indian Companies Act.[K1]
- CO2 : describe the procedure for preparation and analysis of financial statements and financial reporting. [K2]
- CO3 : explain the significant accounting policies and accounting standards for the preparation and presentation of financial statements and financial reports. [K2]
- CO4 : apply the standards, tools and techniques to analyse the financial statements and financial reports. [K3]
- CO5 : interpret the results from analysis and take remedial action.[K3]

UNIT I

Introduction

Concepts – Objectives of Financial Reporting– Conceptual Framework for Financial Reporting – Understanding Financial Statements of a Joint Stock Company – Statement of Financial Position – Statement of Profit and Loss – Cash Flow Statement – Statement of Changes in Equity – Notes to the Accounts – Significant Accounting Policies – Accounting Standards relevant to the Financial Statements – Converged Indian Accounting Standards (Ind AS) relevant to the Financial Statements (15 Hours)

UNIT II

Disclosures

Disclosures under Companies Act, 2013 – Disclosure under Accounting Standards –
Disclosure under Securities Exchange Board of India (SEBI) – Disclosure in Annual Reports
– Disclosure in Company Website. (15 Hours)

UNIT III

Techniques of Financial Statement Analysis

Comparative Financial Statements – Common Size Financial Statements – Ratio Analysis
– Cash Flow Analysis – Trend Analysis. (15 Hours)

UNIT IV

Comparative Analysis of Financial Statements

A Case Study Intra-firm and Inter-firm Comparison of Any Three Listed Companies
from Any Sector or Industry for a Period of Five Years Using the Spread Sheet – Use of Ratio
Analysis – Industry Average – Growth Rates – CAGR – Z Score in the Analysis.

(15 Hours)

UNIT V

Emerging Trends in Reporting

Accounting for E-commerce Business – Introduction –Business Models – Classification of
E-commerce Websites – Revenue Recognition – Measurement of Costs – Implication of Ind AS
on E-commerce Companies.

Integrated Reporting – Meaning – Purpose – Salient Features of Framework – Capitals and
Value Creation – Value Added Statement. (15 Hours)

NOTE:

Composition of the Question Paper:

Theory	:50%
Problems	:50%

SELF STUDY FOR ASSIGNMENT

1. Elements of E-commerce Transactions
2. Users of Financial Reports

TEXT BOOKS

1. Bhattacharya K Ashish, *Corporate Financial Reporting and Analysis*, New Delhi: PHI Learning.
2. Gupta & Ambarish, *Financial Accounting for Management: An Analytical Perspective*, New Delhi: Pearson Education.

REFERENCE BOOKS

1. Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika: *Financial Reporting and Analysis*, Delhi: Wisdom Publications.
2. Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*, Mumbai: Himalaya Publishing House.

WEB RESOURCES

1. <https://core.ac.uk>
2. <https://afm.utexas.edu/financial-accounting-and-reporting>
3. <https://www.udemy.com>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE63	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO7
CO1	3	3	3	2	2	1	3	2	1	1
CO2	3	3	3	1	1	3	3	2	2	1
CO3	3	3	3	3	3	2	2	3	-	1
CO4	3	3	3	3	3	1	1	2	2	1
CO5	3	3	3	3	3	1	2	1	3	2

Strong – 3**Medium – 2****Low – 1**

Dr. CMA A. Aruna Devi
Head of the Department

Dr.CMA A.Aruna Devi
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting

(for those who join in 2023-2024)

Semester VI	INDIAN ACCOUNTING STANDARDS	Hours/Week:5	
Discipline Specific Elective Course - 4		Credits:4	
Course Code 23UCPE64		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the concepts in Indian Accounting Standards and role and structure of International Accounting Standards Board (IASB)[K1]
- CO2 : describe the scope and objectives of specified Indian Accounting Standards and the relationship of IASB with other organisations. [K2]
- CO3 : explain the accounting treatment for preparation of financial statements, issue and redemption of shares and valuation of balance sheet items. [K2]
- CO4 : apply the standards in preparation and presentation of financial statements and issue and redemption of shares and recognition of revenue and balance sheet items.[K3]
- CO5 : Implement the Indian Accounting Standards while preparing accounts for their business or employment in real life situations. [K3]

UNIT I

International Accounting Standards Board

The role and structure of the International Accounting Standards Board – Committees including the Standing Interpretations Committee (SIC) – Relationship to IOSCO – Relationship to Local Regulatory Authorities – Process leading to the Promulgation of a Standard Practice – Audit Report and its Qualification for Accounting Statements not in accordance with Best Practice. (15 Hours)

UNIT II

Preparation and Presentation of Financial Statements

International Accounting Standards Board's Framework for the Preparation and Presentation of Financial Statements – Preparation of the Financial Statements of Non-group Enterprises – Preparation of Cash Flow Statements (IAS 7) – Reporting Performance – Measurement of Income – Extraordinary Items – Prior Period Items. (15 Hours)

UNIT III

Treatment of Shares, Debentures, Dividends and Interest

Accounting Treatment of Shares, Debentures, Dividends and Interest in Enterprise's Financial Statements – Recognition of Revenue (IAS 18) – Distribution of Profit – Maintenance of Capital – Disclosure of related Parties to a Business (IAS 24) (15 Hours)

UNIT IV

Issue and Redemption of Shares

Definitions – Treatment of Share Issue and Redemption Costs (IAS 32 and IAS 39) – Accounting for Maintenance of Capital arising from the Purchase by a Company of its Own Shares – Contingencies and Events Occurring after the Balance Sheet Date (IAS 10) – Provisions, Contingent Liabilities and Contingent Assets (IAS 37). (15 Hours)

UNIT V

Balance Sheet Items

Property, Plant and Equipment (IAS 16) – Calculation of Depreciation and the Effect of Revaluations – Changes to Economic Useful Life Impairment in Value, Repairs, Improvements and Disposals – Goodwill (Excluding Goodwill arising on Consolidation) and Intangible Fixed Assets (IAS 38) – Impairment Losses for Tangible and Intangible Assets (IAS 36) – Government Grants (IAS 20) – Deferred Tax (IAS 12). (15 Hours)

NOTE:

Composition of the Question Paper:

Theory: 40%

Problems: 60%

SELF STUDY FOR ASSIGNMENT

1. Regulatory Requirements for Published Financial Statements (IAS – 1)
2. Recognition, Valuation, Amortisation and Impairment of Non-current Assets

TEXT BOOKS

1. Taxmann Editorial Board. (2024). *Indian Accounting Standards (Ind AS)*, New Delhi: Taxmann Publications Pvt. Ltd.
2. Dolphy D'souza. (2024). *Indian Accounting Standards (Ind AS) Interpretation, Issues & Practical Applications*, Snow White Publications Pvt. Ltd.

REFERENCE BOOKS

1. Raj Kumar S Adukia. (2017). *Handbook on Indian Accounting Standards (Ind AS) – Converged Global Accounting Standards*, LexisNexis.
2. Ghosh T.P. (2015), *Indian Accounting Standards*, New Delhi: Taxmann Publications Pvt. Ltd.

WEB RESOURCES

1. <https://www.icaai.org>
2. <https://www.udemy.com>
3. <https://www.indianaccounting.in>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 23UCPE64	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	1	3	3	1	2	3	1	1
CO2	3	3	3	3	2	1	2	2	2	2
CO3	3	3	3	2	3	2	3	3	2	2
CO4	2	2	1	3	3	3	3	3	1	1
CO5	2	2	1	3	3	3	3	3	2	1
<div> <div>Strong – 3</div> <div>Medium – 2</div> <div>Low – 1</div> </div>										

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Semester VI	DIGITAL MARKETING	Hours/Week: 2	
SEC - 7		Credits: 2	
Course Code		Internal	External
23UCPS61		25	75

COURSE OUTCOMES

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

- CO1 : state the basic concepts in digital marketing, website and content marketing, social media marketing, email marketing and digital analytics tools [K1]
- CO2 : identify the importance, development of tools and strategies in digital marketing [K1]
- CO3 : describe the techniques of digital marketing and its implementation [K2]
- CO4 : explain the different digital channels in digital marketing [K2]
- CO5 : examine the consumer behaviour and case studies to measure the effectiveness of digital marketing [K3]

UNIT I

Introduction to Digital Marketing

Overview of Digital Marketing – Importance in the Modern Business Landscape – Impact on Traditional Marketing Practices – Key Digital Marketing Channels: Search Engine Optimization (SEO) – Social Media Marketing (SMM) – Email Marketing – Understanding the Indian Digital Market: Demographics – Internet Penetration and Consumer Behaviour.

(6 Hours)

UNIT II

Website and Content Marketing

Principles of Website Design – Usability for Effective Digital Marketing – Creating Compelling Content for Different Digital Channels: Blogs – Videos – Info Graphics – Search Engine Optimization (SEO) Techniques to improve Website Visibility and Ranking on Search Engines – Case Studies of Successful Content Marketing Campaigns in the Indian Market.

(6 Hours)

UNIT III

Social Media Marketing (SMM)

Overview of Major Social Media Platforms : Facebook – Instagram – Twitter – LinkedIn – Developing a Social Media Strategy for Brand Awareness, Engagement and Lead Generation – Paid Advertising on Social Media Platforms: Targeting Options – Ad Formats – Budgeting Analysing – Social Media Metrics – Optimizing Campaigns for Better Performance. (6 Hours)

UNIT IV

Email Marketing and Marketing Automation

Fundamentals of Email Marketing: Building Subscriber Lists – Crafting Effective E-mail Campaigns – Measuring Performance – Implementing Marketing Automation Tools for Personalized and Targeted Communication – Designing E-mail Workflows – Automating Repetitive Marketing Tasks Compliance with Indian Laws and Regulations Governing Email Marketing Practices. (6 Hours)

UNIT V

Digital Marketing Analytics and Strategy

Introduction to Digital Marketing Analytics Tools: Google Analytics – Facebook Insights – Interpreting Key Performance Indicators (KPIs) to measure the Effectiveness of Digital Marketing Campaigns – Developing Data-Driven Digital Marketing Strategies based on Insights and Analysis – Trends and Future Outlook of Digital Marketing in India – Ethical Considerations in Digital Marketing. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Evolution of Digital Marketing in India
2. Differences between Traditional Marketing and Digital Marketing

TEXT BOOKS

1. Dave Chaffey & Fiona Ellis-Chadwick.(2022). *Digital Marketing: Strategy, Implementation and Practice*, Pearson Education, Eighth Edition.
2. Sunil Kadam, *Indian Digital Marketing: A Changing Paradigm*.

REFERENCE BOOKS

1. Online Courses and Tutorials on Digital Marketing available on Platforms Like Coursera, Udemy and Google Digital Garage.
2. Blogs and Articles from Indian Digital Marketing Experts and Thought Leaders.
3. Industry Reports and Case Studies on Digital Marketing Trends and Best Practices in the Indian Market.

WEB RESOURCES

1. <https://business.adobe.com/blog/basics/digital-marketing>
2. <https://www.coursera.org/specializations/digital-marketing>
3. <https://www.snhu.edu/about-us/newsroom/business/types-of-digital-marketing>

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Course Code 23UCPS61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	2	1	1	1	2	1	3	1	2
CO2	3	2	1	1	1	2	2	3	1	2
CO3	3	2	1	1	3	2	1	3	1	3
CO4	3	2	1	1	3	2	1	3	1	3
CO5	3	2	3	1	3	2	3	3	1	3

Dr. CMA. Aruna Devi

Head of the Department

Dr.D.Jeya priya

Course Designer