



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 Application - Graphic Design
Commerce & Management	Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration

PG PROGRAMMES

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

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

List of Non Major Elective Courses (NME)
(2024-2025 onwards)

UG PROGRAMMES

Name of the Course	Course Code	Semester	Department	
			Offered by	Offered for
Introduction to Tourism	24UHIN11	I	History (E.M)	Students other than B.A. History Discipline
Indian Constitution	24UHIN21	II		
சுற்றுலா ஓர் அறிமுகம்	24UHIN11	I	History (T.M)	
இந்திய அரசியலமைப்பு	24UHIN21	II		
Popular Literature and Culture	24UENN11	I	English	Students other than B.A. English Discipline
Philosophy for Literature	24UENN21	II		
அடிப்படைத் தமிழ் இலக்கணம் – I எழுத்தறிதல்	24UBTN11/	I	Tamil	students who have chosen Part I Hindi
அடிப்படைத்தமிழ் –II மொழித் திறனறிதல்	24UBTN21	II		

பேச்சுக்கலைத்திறன்	24UTAN11	I	Tamil	Students other than B.A. Tamil Discipline
பயன்முறைத் தமிழ்	24UTAN21	II		
Basic Hindi - I	24UBHN11	I	Hindi	All Discipline students
Basic Hindi - II	24UBHN21	II		
Everyday Banking/ Practical Banking	24UCON11N/ 24UCON11	I	Commerce (Aided)	Students other than Commerce Discipline
Basic Accounting Principles	24UCON21	II	Commerce (Self)	
Everyday Banking	24UCON11N	I		
Emotional Intelligence	24UCON21N	II		
Everyday Banking/Self- Employment and Startup Business	24UCON11N/ 24UCCN11	I	Commerce C.A.(Self)	
Fundamentals of Marketing	24UCCN21	II	Commerce Professional Accounting	
Everyday Banking/ Practical Banking	24UCPN11N/ 24UCPN12N	I		
Basic Accounting Principles	24UCPN21N	II		
Basics of Event Management	24UBAN11	I	Business Administration	Students other than B.B.A. Discipline
Managerial Skill Development	24UBAN21	II		
Quantitative Aptitude -I	24UMTN11	I	Mathematics	Students other than B.Sc. Mathematics Discipline
Quantitative Aptitude – II	24UMTN21	II		
Physics for EveryDay Life	24UPHN11	I	Physics	Students other than B.Sc. Physics Discipline
Astrophysics	24UPHN21	II		
Food Chemistry	24UCHN11	I	Chemistry	Students other than B.Sc. Chemistry Discipline
Dairy Chemistry	24UCHN21	II		
Ornamental fish farming and Management	24UZYN11	I	Zoology	Students other than B.Sc. Zoology Discipline
Biocomposting for Entrepreneurship	24UZYN21	II		
Foundations of Baking and Confectionery	24UHSN11	I	Home Science – Nutrition and Dietetics	Students other than B.Sc. Home Science – Nutrition and Dietetics Discipline
Women’s Health and Wellness	24UHSN21	II		
Nutrition and Health	24UBCN11	I	Biochemistry	Students other than B.Sc. Biochemistry Discipline
Life Style Diseases	24UBCN21	II		

Social and Preventive Medicine	24UMBN11	I	Microbiology	Students other than B.Sc. Microbiology Discipline
Nutrition and Health Hygiene	24UMBN21	II		
Herbal Medicine	24UBON11	I	Biotechnology	Students other than B.Sc. Biotechnology Discipline
Organic Farming and Health Management	24UBON21	II		
Basics of Fashion	24UCFN11	I	Costume Design And Fashion	Students other than B.Sc. Costume Design And Fashion Discipline
Interior Designing	24UCFN21	II		
Introduction to HTML	24UCSN11N	I	Computer Science	Students other than Computer Science Discipline
Office Automation	24UCSN21N	II		
Basics of Internet	24UITN11N	I	Information Technology	
Data Analysis using Spreadsheet	24UITN21N	II		
Fundamentals of Information Technology	24UDSN11	I	Data Science	
Computer Fundamentals	24UDSN21	II		
Web Designing	24UCAN11N	I	B.C.A.	
Fundamentals of Computers	24UCAN21N	II		
Organic Farming	24UBYN11	I	Botany	All Discipline students
Nursery and Landscaping	24UBYN12	I		
Mushroom Cultivation	24UBYN21	II	Botany	
Medicinal Botany	24UBYN22	II		
Library and Information Science - I	24ULSN11	I	Library Science	All Discipline students
Library and Information Science - II	24ULSN21	II		
Cadet Corps for Career Development I	24UNCN11	I	National Cadet Corps	students who have chosen NCC as Part V course
Cadet Corps for Career Development II	24UNCN21	II		

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

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

directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

Vision of the Institution

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

Mission of the Institution

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

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

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

Vision of the Department of Commerce

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

Mission of the Department of Commerce

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

B.1.1 Programme Educational Objectives (PEOs)

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

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

The students will be able to

- become a successful entrepreneur and job provider with leadership and managerial qualities

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

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

B.1.2 Programme Outcomes (POs)

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

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

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

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

B.1.3 Programme Specific Outcomes (PSOs)

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

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

PO1 - Disciplinary Knowledge

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

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

PO2 – Communication Skills

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

PO3 – Scientific Reasoning and Problem Solving

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

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

PO4 – Critical Thinking and Analytical Reasoning

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

PO5 – Digital Literacy, Self - Directed and Lifelong Learning

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

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

PO6 – Co-operation/Team Work and Multicultural Competence

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

PO7 –Moral and Ethical Awareness

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

PO-PEO Mapping Matrix

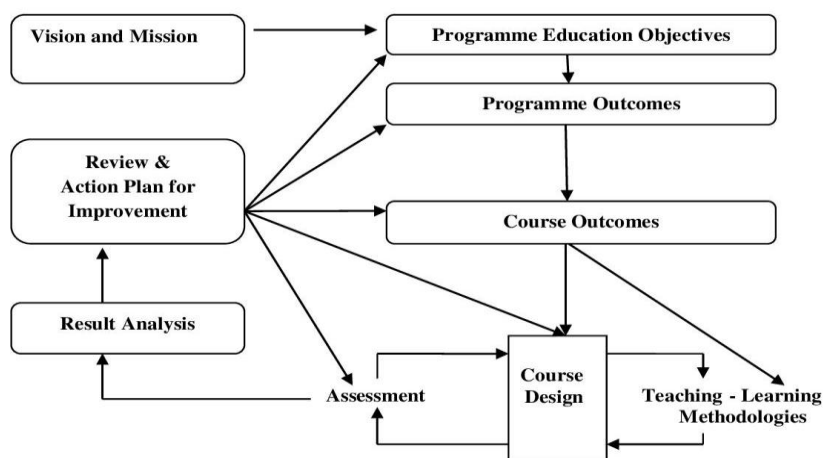
Attainment of PEOs can be measured by a PO-PEO matrix. PEOs should evolve through constant feedback from alumnae, students, industry, management, *etc.* It is mandatory that each PEO should be mapped to at least one of the POs.

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

B.1.4 Course Outcomes (COs)

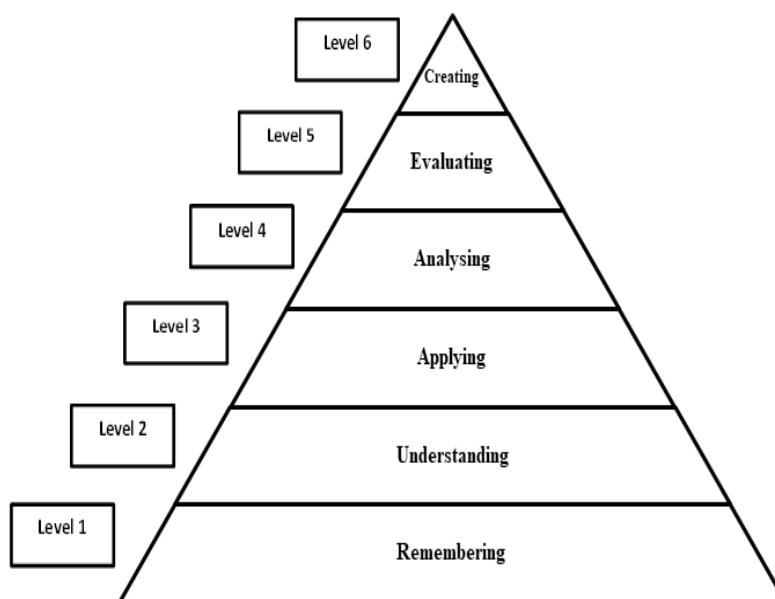
Course Outcomes are narrow statements restricted to the Course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in

number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.



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

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

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

B.2 EVALUATION SCHEME

B.2.1.PART II

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

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

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

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

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

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

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

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

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

Two Quiz Tests - Better of the two will be considered

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

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

Practical

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

*Average of the two practical tests will be considered

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	5
Quiz	5
Total	25

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

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

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

Three Assignment - Best of the three will be considered

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

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

Two Periodic tests - Better of the two will be considered

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

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

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

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

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

Internship / Industrial Training is mandatory for all the Students

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

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

B.2.5 SELF STUDY COURSE**B.2.5.1 PART III – Discipline Specific Quiz – Online**

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

Distribution of Marks

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

Two Periodic Tests - Better of the two will be considered

B.2.5.2 PART IV - Practice for Competitive Examinations - Online

Assessment by Internal Examiner only

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

Subject wise Allotment of Marks

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

Distribution of Marks

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

Two Periodic Tests - Better of the two will be considered

B.2.6. 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.2.7 Transfer of credits earned through MOOC (UGC recognized Courses)

- Students can opt for minimum of
 - 12 weeks Courses for Core Courses
 - 8 weeks Courses for Elective Courses
 - 4 weeks Courses for Skill Enhancement Course
- The Online Courses opted by the students will be verified and approved by the Head of the Department and forwarded to the Controller of Examinations through the Principal.
- Students are required to register for the equivalent Online Courses through the Institution's SWAYAM-NPTEL Local Chapter after submitting a Permission letter to the Head of the Department.
- The Course should be completed before the beginning of that particular Semester in which the selected Course is offered.
- The student should submit the Course Completion Certificate immediately after receiving it, to the Department.
- The Head of the Department has to send the list of the students and their Course Completion Certificates to the Controller of Examinations through the Principal.
- The students who have submitted the Completion Certificate are exempted from appearing the Periodic Tests and Summative Examinations of the respective course but without any exemption for class attendance.

- Credits allotted for the particular Course in the Curriculum will be transferred after the completion of the Online Course
- Students can earn up to 10 credits within the mandatory credits requirements of the Degree Programme by completing UGC recognised Online Courses.

B.2.8 EXTRA CREDIT COURSES (OPTIONAL)

2.8.1 Extra Credit Course offered by the Department.

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

Distribution of Marks

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

Question Pattern for Model Examination

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

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

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

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

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.*, and a minimum Pass marks in all the Courses.
- No Pass minimum for Internal Assessment.
- Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)

- Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).
- The aggregate minimum pass percentage is 40 marks for all Courses.
- Pass minimum for External Practical Examination is 21 marks out of 60 marks.

Attendance

- The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
- 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.
- The students who have attended the classes for 59 days and less - up to 45 days (50%- 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
- 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	O1	O2	O3	O4	O5	O6	O7
Graduate Exit Survey							
Indirect PO Attainment							

Attainments of POs for all Courses

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

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



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BACHELOR OF COMMERCE - (4027)

B.Com.

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2024-2025

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 and Self-Study Course							
Core Course	5(5)	5(5)	5(5)	5(5)	6(5)	6(4)	32 (29)
Core Course	5(5)	5(5)	5(5)	4(4)	6(5)	6(4)	31 (28)
Core Course	-	-	-	-	5(3)	6(4)	11 (7)
Core Course	-	-	-	-	-	-	-
Core Course Project	-	-	-	-	1(1)		1 (1)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (Allied)	4(3)	4(3)	4(3)	4(3)	-	-	16 (12)
Self-Study Course	-	-	-	-	-	0(1)	0 (1)
Part IV : Skill Enhancement Courses, Elective Courses, Environmental Studies, Value Education , Self-Study Course and Internship/ Industrial Training							
SEC	2(2)	-	1(1)	2(2)	-	-	5 (5)
SEC	-	2(2)	2(2)	2(2)	-	2(2)	8 (8)
Elective Course(NME)	2(2)	2(2)	-	-	-	-	4 (4)
Value Education	-	-	-	-	2(2)	-	2 (2)
Environmental Studies	-	-	1(0)	1(2)			2 (2)
Self-Study Course	-	-	-	-	0(1)		0 (1)
Internship/ Industrial Training	-	-	-	-	0 (1)	-	0 (1)
Part V : Extension Activities	-	-	-	-	-	0(1)	0 (1)
Total	30(23)	30(23)	30(22)	30(24)	30(24)	30(24)	180(140)
Extra Credit Course (Self-Study Course)	-	-	-	-	0(2)	-	0(2)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

NMEC: Non Major Elective Course



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PROGRAMME CONTENT

SEMESTER I

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil -I / Hindi –I	24UTAG11/ 24UHDG11	6	3	3	25	75	100
2.	Part II		English –I	24UENG11	6	3	3	25	75	100
3.	Part III	Core Course -1	Financial Accounting –I	24UCOC11	5	5	3	25	75	100
4.		Core Course-2	Principles of Management	24UCOC12	5	5	3	25	75	100
5.		Elective Course - 1	Indian Economic Development	24UCOA11	4	3	3	25	75	100
6.	Part IV	NME– 1	Everyday Banking/ Practical Banking	24UCON11N/ 24UCON11	2	2	2	25	75	100
7.		SEC – 1 Foundation Course	Fundamentals of Business Studies	24UCOF11	2	2	2	25	75	100
Total					30	23	700			

SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil-II / Hindi -II	24UTAG21/ 24UHDG21	6	3	3	25	75	100
2.	Part II		English II	24UENG21	6	3	3	25	75	100
3.	Part III	Core Course -3	Financial Accounting II	24UCOC21	5	5	3	25	75	100
4.		Core Course -4	Business Law	24UCOC22	5	5	3	25	75	100
5.		Elective Course-2	Business Economics	24UCOA21	4	3	3	25	75	100
6.	Part IV	NME-2	Basic Accounting Principles/ Emotional Intelligence	24UCON21/ 24UCON21N	2	2	2	25	75	100
7.		SEC-2	MS Office Tools Practical	24UCOS21PN	2	2	2	40	60	100
					30	23				700

SEMESTER III

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil-III / Hindi -III	24UTAG31/ 24UHDG31	6	3	3	25	75	100
2.	Part II		English III	24UENG31	6	3	3	25	75	100
3.	Part III	Core Course -5	Corporate Accounting I	24UCOC31	5	5	3	25	75	100
4.		Core Course -6	Company Law	24UCOC32	5	5	3	25	75	100
5.		Elective Course-3	Principles of Marketing	24UCOA31	4	3	3	25	75	100
6.	Part IV	SEC – 3	Advertising Practical	24UCOS31P	1	1	2	100	-	100
7.		SEC- 4	Stock Market Operations and Practices in India	2UCOS32	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	-	-	-	-	-
Total					30	22				700

SEMESTER IV

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Cred its	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil-IV / Hindi -IV	24UTAG41/ 24UHDG41	6	3	3	25	75	100
2.	Part II		English IV	24UENG41	6	3	3	25	75	100
3.	Part III	Core Course - 7	Corporate Accounting II	24UCOC41	5	5	3	25	75	100
4.		Core Course - 8	Business Mathematics and Statistics	24UCOC42	4	4	3	25	75	100
5.		Elective Course - 4	Consumerism and Consumer Protection	24UCOA41	4	3	3	25	75	100
6.	Part IV	SEC – 5	AI Tools for Businessmen	24UCOS41	2	2	2	25	75	100
7.		SEC- 6	Basics of FinTech	24UCOS42	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	2	-	100	-	100
Total					30	24				800

SEMESTER V

S. No.	Components		Title of the course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course – 9	Cost Accounting	24UCOC51	6	5	3	25	75	100
2.		Core Course – 10	Banking Law and Practice	24UCOC52	6	5	3	25	75	100
3.		Core Course – 11	Income Tax Law and Practice I	24UCOC53	5	3	3	25	75	100
4.		Core Course – 12	Project	24UCOC54PR	1	1	-	100	-	100
5.		Elective Course DSEC-1	Entrepreneurial Development/ Indirect Taxation	24UCOE51/ 24UCOE52	5	3	3	25	75	100
6.		Elective Course DSEC-2	Human Resource Management / Financial Services	24UCOE53/ 24UCOE54	5	3	3	25	75	100
7.	Part IV		Value Education	24UGVE51	2	2	2	100	-	100
8.		Self-study Course	Practice for Competitive Examinations - Online	24UGCE51	-	1	-	100	-	100
9.		Internship/ Industrial Training	Internship	24UCOI51	-	1	-	100	-	100
Total					30	24				900
10.	Extra Credit Course (Self-Study Course)		Principles of Insurance	24UCOO51	-	2	3	100	-	100

SEMESTER VI

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course – 13	Auditing and Corporate Governance	24UCOC61	6	4	3	25	75	100
2.		Core Course – 14	Management Accounting	24UCOC62	6	4	3	25	75	100
3.		Core Course – 15	Income Tax Law and Practice II	24UCOC63	6	4	3	25	75	100
4.		Elective Course DSEC-3	Financial Management/ Logistics and Supply Chain Management	24UCOE61/ 24UCOE62	5	4	3	25	75	100
5.		Elective Course DSEC-4	Computer Application in Business Practical / Basics of MS Excel Practical	24UCOE63P/ 24UCOE64P	5	4	3	40	60	100
6.		Self-Study Course	Discipline Specific Quiz - Online	24UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	International Trade/ Exim Procedure	24UCOS61/ 24UCOS62	2	2	2	25	75	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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Semester I	FINANCIAL ACCOUNTING-I	Hours/Week:5	
Core Course		Credits:5	
Course Code 24UCOC11		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Fundamentals of Financial Accounting

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

UNIT II

Final Accounts

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

UNIT III

Depreciation and Bills of Exchange

Depreciation: Meaning – Objectives – Accounting Treatments – Types–

Straight Line Method – Diminishing Balance Method – Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

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

UNIT IV

Accounting from Incomplete Records

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

UNIT V

Royalty and Insurance Claims

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

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

NOTE:

Composition of the Question Paper:

Theory	:20%
Problems	:80%

SELFSTUDY FOR ASSIGNMENT

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

TEXT BOOKS

1. Reddy, T.S. & Murthy. A. (2023). *Financial Accounting*, Chennai: Margham Publications.
2. Jain S. P. & Narang K. L. (2016). *Financial Accounting*, Delhi :Kalyani Publishers.
3. Maheswari S.N. (2018), *Financial Accounting*, Noida : Vikas Publications.,
4. Shukla Grewal and Gupta. (2017) *Advanced Accounts* volume 1, Delhi: S.Chand and Sons, 19th edition.

5. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 11th Revised Edition.
6. Gupta R.L. & Gupta V.K. (2016) *Financial Accounting*, Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO
CO1	3	3	1	3	-	-	-	-	-	-
CO2	3	3	3	1	1	-	-	-	-	-
CO3	3	3	3	3		-	-		-	1
CO4	3	3	3	3	3	1	-	-	-	-
CO5	3	3	3	3	3	1	-	-	-	-

Strong – 3

Medium – 2

Low – 1

Dr.M.Ponnien Selvi
Head of the Department

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



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Semester I	PRINCIPLES OF MANAGEMENT	Hours/Week:5	
Core Course		Credits: 5	
Course Code 24UCOC12		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to Management

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

UNIT II

Planning

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

UNIT III

Organizing

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types– Departmentalization – Authority and Responsibility – Span of Management. (15 Hours)

UNIT IV

Staffing

Introduction – Concept of Staffing – Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview – Training: Need –Types– Promotion – Management Games – Performance Appraisal– Meaning and Methods – 360 Degree Performance Appraisal– Work from Home – Managing Work from Home [WFH]. (15 Hours)

UNIT V

Directing

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

Co-ordination and Control

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

1. Prasad L.M, (2020). *Principles and Practices in Management*, Sultan Chand & Sons, 10th Edition 2020
2. Gupta. C.B. (2017). *Management Theory & Practice*, Sultan Chand & Sons, 19th Edition 2017.

3. Dinkar Pagare,(2011). *Principles of Management*, New Delhi: Sultan Chand & Sons Publications 6th Edition 2018.
4. P.C.Tripathi & P.N Reddy, (2013). *Principles of Management*, Noida: Tata McGraw Hill.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, (2016). *Business Management*, New Delhi: Kalyani Publications.

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC12	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3. a	3.b	4	5.a	5.b	6	7
CO1	3	1	3	-	-	3	-	-	3	-
CO2	3	1	3	-	-	3	-	-	3	-
CO3	3	2	3	1	-	3	1	-	3	1
CO4	3	2	3	1	-	3	1	-	3	-
CO5	3	2	3	1	-	3	1	-	3	-

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr. R. Panchavarnam
 Dr. V. Sakthidevi
 Mrs. J.Babitha
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com.

(2024-2025 onwards)

Semester I	INDIAN ECONOMIC DEVELOPMENT	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 24UCOA11		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT 1 Concepts of Economic Development

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

UNIT II Characteristics of Developing Economy

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

UNIT III- Primary Sector

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

UNIT IV- Secondary Sector

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

UNIT V- Service Sector

Role of Commercial Bank and RBI towards Economic Development– Insurance: life and non-life – Transport: Modes of Transport -Transport and Economic Development-Trade: Internal and International Trade.
(12 Hours)

SELF STUDY FOR ASSIGNMENT:

1. Human Resource Development and Economic Development
2. Insurance: life and non-life

References

Textbooks

- 1 Dutt and Sundaram,(2024), “Indian Economy”, S.Chand, New Delhi, 73rd Edition
- 2 V.K.Puri, S.K. Mishra,(2019) ‘Indian Economy’, Himalaya Publishing house, Mumbai
- 3 Dr. Srinivasan.N. (2022). Economic Development of India .Meenakshi Pathippagam, Madurai.

Reference Books

- 1 GhatakSubrata (2003) Introduction to Development Economics, Routledge Publications, New Delhi.
- 2 Sukumoychakravorthy (1987) Development Planning- Indian Experience, OUP, New Delhi.
- 3 Ramesh Singh, (2023) Indian Economy, Mc.Graw Hill, Noida 16th Edition.
- 4 Mier, Gerald, M (2005) Leading Issues in Economic Development, OUP, New Delhi.
- 5 Todaro, Micheal P (1989) Economic Development in the third world, Orient Longman, Hyderabad

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

Course Code 24UCOA11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	1	1	-	3	-	-	-	-
CO2	3	3	3	1	-	3	-	-	-	-
CO3	3	3	2	1	-	3	-	-	-	-
CO4	3	3	3	3	-	3	-	-	-	-
CO5	3	2	2	1	-	3	-	-	-	-

S-Strong-3 M-Medium-2 L-Low-1

Dr.S.Vaidehi
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Dr.S.Vaidehi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (2024-2025 onwards)

Semester I	FUNDAMENTALS OF BUSINESS STUDIES	Hours/Week: 2	
SEC -1 Foundation Course		Credits: 2	
Course Code		Internal	External
24UCOF11		25	75

COURSE OUTCOMES

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

CO1: state the meaning of the fundamental concepts related to Business, Organization Forms, Basic Acts, Economics, Management, Auditing and Accounting. [K1]

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

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

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

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

UNIT I

Introduction to Business, Economics and Management

Business: Meaning – Definition – Characteristics – Classification.

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

Management: Meaning – Nature and Characteristics – Concepts. Evolution of Commerce. (6 Hours)

UNIT II

Organizations and Relevant Acts

Meaning and importance of Types of Organization: Sole trader – Partnership – Limited Liability Partnership (LLP) – Companies Act 2013 – Private, Public, OPC – Cooperative Societies – Meaning of : Contract Act 1872 – Negotiable Instruments Act 1881 –

Sale of Goods Act 1930 – Partnership Act 1932 – Banking Regulations Act 1948 – Income Tax Act 1961 – LLP 2008 – Insolvency and Bankruptcy Code 2016 – GST ACT 2017 – Anti Money Laundering Act 2020. (5 Hours)

UNIT III

Accounting and Auditing

Financial Accounting: Meaning – Definition – Objectives – Basic Accounting Concepts

Company: Meaning – Definition – Characteristics – Tally – Features of Tally.

Cost Accounting: Definition – Principles of Cost Accounting.

Management Accounting: Meaning – Scope – Importance.

Auditing: Definition – Features – Objectives – Basic Principles of Audit. (7 Hours)

UNIT IV

Statistical Techniques in Business and Taxation:

Statistics: Meaning– Importance – Functions – Sources of Data – Presentation of Data – Measures of Central Tendency: Arithmetic Mean – Median – Mode – Measures of Dispersion: Standard Deviation Uses of Spreadsheet in Statistics (formulae, chart) – Meaning and Types of Taxation – Tax Rates – Filing of Tax Returns. (6 Hours)

UNIT V

Banking and Insurance

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

Insurance: Definition of Insurance – Characteristics of Insurance – Types of Insurance. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Hindrances of Trade
2. Principles of Insurance.

TEXT BOOK

Study Material Prepared by Course Teachers from Reference Books

REFERENCE BOOKS

1. Reddy, T.S. & Murthy. A. (2023). *Financial Accounting*, Chennai: Margham Publications.
2. Jain, S. P. & Narang, K. L. (2018). *Financial Accounting- I*, Kalyani Publishers, New Delhi.
3. Bhushan, Y.K. (2019). *Fundamentals of Business Organisation & Management*, New Delhi: Sultan Chand & Sons, 20th Edition.
4. Mehotra, H. and Goyal. Income Tax Law and Accounts, Current Assessment Year.
5. Srinivasan, N. (2018). *Managerial Economics*, Madurai: Meenakshi Pathipagam, Revised Edition.
6. Sundaram, K.P.M. & Sundaram, E.N. (2022). *Modern Banking*, Sultan Chand & Sons, New Delhi.
7. Gupta M. P, Gupta S.P (2019). *Business Statistics*, Sultan Chand & Sons, New Delhi.
8. Kapoor, N.D.. *Mercantile Law*, Sultan Chand & Sons. New Delhi
9. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting*, Sultan Chand & Sons, New Delhi
10. Tandon B.N.,& Sudharsanam S,& Sundharabahu S (2021). *Practical Auditing*, Sultan Chand & Sons, New Delhi
11. Srinivasan, T. (2024). *Income Tax & Practice*, Vijay Nicole Imprints Private Limited, Chennai.
12. Reddy P.N and Gulshan S.S (2010). *Principles of Business Organisation and Management*,S.Chand (G/L) & Company Ltd.
13. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.
14. Periyasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House, 2nd Revised Edition.
15. Prasad, L.M. (2014). *Principle and Practice of Management*, New Delhi: Sultan Chand Publishers, 8th Edition.
16. Dinkar Pagare,(2021). *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.
17. Dr.S.Sankaran (2012). *Business Economics*, Margham Publication, Chennai.

WEB RESOURCES

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

Course Code 24UCOF11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	2	2	3	3	2
CO3	3	3	3	3	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	2

Strong – 3 Medium – 2 Low – 1

Dr. M. Ponnien Selvi
Head of the Department

Dr.M.Annam
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Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com.

(2024-2025 onwards)

Semester II	FINANCIAL ACCOUNTING -II	Hours/Week:5	
Core Course		Credits:5	
Course Code 24UCOC21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of branch and departmental accounts, partnership accounts, hire purchase and instalment purchase system and accounting standard. [K1]

CO2: describe the accounting treatment of hire purchase and instalment system, branch and departmental accounts and partnership accounts. [K2]

CO3: explain the uses and role of accounting standards for financial reporting. [K2]

CO4: apply the accounting principles to find out the profit or loss from the concerned Accounts. [K3]

CO5: prepare the final accounts. [K3]

UNIT I

Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account Instalment System – Calculation of Profit. (15 Hours)

UNIT II

Branch and Departmental Accounts

Branch – Dependent Branches : Accounting Aspects – Debtors System – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) – Departmental Accounts: Basis of Allocation of Expenses – Inter – Departmental Transfer at Cost or Selling Price.

(15 Hours)

UNIT III

Partnership Accounts-I

Partnership Accounts: Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner. (15 Hours)

UNIT IV

Partnership Accounts-II

Dissolution of Partnership: Methods – Settlement of Accounts Regarding Losses and Assets – Realisation account – Treatment of Goodwill – Preparation of Balance Sheet – Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent – Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. (15 Hours)

UNIT V

Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users – Role of Accounting Standards – Development of Accounting Standards in India – Requirements of International Accounting Standards – Role of Developing IFRS – IFRS Adoption or Convergence in India – Implementation Plan in India – Indian AS – An Introduction. (15 Hours)

NOTE:

Composition of the Question Paper:

Theory	: 20%
Problem	: 80%

SELF STUDY FOR ASSIGNMENT

1. Compare hire purchase system with instalment and branch accounts with departmental accounts.
2. Compare Indian AS with IFRS.

TEXT BOOKS

1. Reddy, T.S., & Murthy, A. (2023). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition.
2. Gupta, R.L., & Radhaswamy, M. (2019). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 13th Revised Edition.
3. Shukla, M., Grewal, T.S., & Gupta, S.C. (2017). *Advanced Accounts*, Volume-I, Delhi: Sultan Chand & Sons, 19th Edition.
4. Gupta, R.L., and Gupta, V.K. (2019). *Financial Accounting*, Delhi: Sultan Chand & Sons, Reprint.
5. Jain, S.P., and Narang, K.L. (2016). *Financial Accounting-I*, Delhi: Kalyani Publishers.

REFERENCE BOOKS

1. Maheswari, S. N. (2018). *Financial Accounting*, Noida: Vikas Publications.
2. Dr. Venkataraman & others (7 lecturers): *Financial Accounting*, VBH, Chennai.
3. Arulanandam, M. A., & Raman, K.S. (2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Revised Edition.
4. Tulsian (1997). *Advanced Accounting*, Noida: Tata MC Graw hills
Charumathi and Vinayagam (2002). *Financial Accounting*, Delhi: Sultan Chand & Sons.

WEB RESOURCES

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

Course Code 24UCOC21	PO1		PO2	PO3		PO4	PO5		PO6	PO7S
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4	5.a	5.b	6	7
CO1	3	3	3	3	3	3	1	3	2	1
CO2	3	3	3	2	2	–	–	–	–	–
CO3	3	3	2	3	1	2	–	–	–	–
CO4	3	3	2	3	3	2	–	–	–	–
CO5	3	3	2	3	3	2	–	–	–	–

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr.K.Prabavathi
 Dr.V.Santhameena
 Dr.R.Mahalakshmi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B. Com.

(2024-2025 onwards)

Semester II	BUSINESS LAW	Hours/Week:5	
Core Course		Credits:5	
Course Code		Internal	External
24UCOC22		25	75

COURSE OUTCOMES

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

CO1: State the meaning of basic concepts in Indian Contract Act 1872 and Sale of Goods Act, 1930.[K1]

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

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

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

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

UNIT I

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract. (15 Hours)

UNIT II

Performance of Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts – Remedies for Breach of contract – Termination and Discharge of Contract. (15 Hours)

UNIT III

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee – Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety. (15 Hours)

UNIT IV

Bailment and Pledge

Bailment and Pledge – Bailment – Concept – Essentials – Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. (15 Hours)

UNIT V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and Duties of buyer – Rights of an Unpaid Seller. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Quasi Contract
2. Rights of an Unpaid Seller

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC22	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	1	1	-	-	1	1
CO2	3	3	3	2	2	2	-	-	1	1
CO3	3	3	3	1	3	1	-	-	1	2
CO4	3	3	3	3	3	2	-	-	1	1
CO5	3	3	3	2	3	2	-	-	1	

Strong-3**Medium-2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr.C.Amiirtha Selvi
 Dr.M.Subasini
 Dr.K.Nivedha
Course Designers



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B.Com.

(2024 – 2025 onwards)

Semester II	BUSINESS ECONOMICS	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 24UCOA21		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the nature and scope of Business economics, demand analysis, theory of production analysis, market structure and pricing. [K1]
- CO2: indicate the objective of business firm, demand forecasting, theory of Production, pricing policy and methods of pricing.[K2]
- CO3: classify the basic managerial economics discipline, elasticity of demand, theory of production, market structure and pricing.[K2]
- CO4: outline the analysis of business firm, theory of production, internal and external economies of scale in Business economics [K3]
- CO5: interpret the profit maximization and sales maximization of a firm, demand forecasting, market structure pricing process and policy. [K3]

UNIT I

Introduction to Business Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics – Modern Business Firm – Objectives. (12Hours)

UNIT II

Demand & Supply Functions

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

UNIT III

Consumer Behaviour

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

UNIT IV Theory of Production

Concept of Production –Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale (12 Hours)

UNIT V Market Structure and Pricing

Market Structure and Pricing Methods: Meaning and Features– Perfect Competition– Monopoly– Monopolistic Competition.

Pricing: Objectives of Pricing Policy, its importance, Pricing Methods. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Methods of Demand Forecasting
2. Determinants of Demand.

TEXT BOOK

- 1.S.Shankaran, (2013) Business Economics-Margham Publications, Chennai.
2. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
3. Lekhi. R.K. (2017), "Business Economics" Kalyani Publishers, New Delhi.
4. Srinivasan .S. (2020). "Managerial Economics" Madurai: Meenakshi Pathippagam.

REFERENCE BOOKS

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Course Code 24UCOA21	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO 1	3	3	1	1	-	3	-	-	-	-
CO 2	3	3	3	1	-	3	-	-	-	-
CO 3	3	3	2	1	-	3	-	-	-	-
CO 4	3	3	3	2	-	3	-	-	-	-
CO 5	3	2	2	1	-	3	-	-	-	-

S-Strong-3 M-Medium-2 L-Low-

Dr.S.Vaidehi
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Semester II	MS OFFICE PRACTICAL	Hours/Week:2	
SEC - 2		Credits:2	
Course Code		Internal	External
24UCOS21P		40	60

COURSE OUTCOMES

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

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

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

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

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

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Preparation of a Resume using Word and Print it
2. Creation and Deletion of a Table using Word
3. Insertion of a Picture in a Word Document
4. Preparation and Insertion of Charts in a Word Document
5. Creation of a Word Document using Mail Merge
6. Tax Calculation using Excel
7. Preparation of Sales Summary using Excel Sheet
8. Conversion of Foreign Exchange using Excel Sheet and Print it.
9. Design an Advertisement using Power Point (It should contain at least 12 slides) with Audio Effect
10. Preparation of Power Point Presentation to introduce a course in the college.(It should contain at least 12 slides)

Course Code 24UCOS21P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO2	PSO 3.a	PSO 3.b	PSO4	PSO 5.a	PSO 5.b	PSO6	PSO7
CO1	3	3	2	1	1	-	3	3	-	-
CO2	2	1	2	1	1	-	3	3	-	-
CO3	3	2	3	1	-	-	3	3	-	-
CO4	3	1	3	2	1	-	3	3	-	-
CO5	3	3	3	3	1	-	3	3	-	-

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Mrs. R. Atheeswari
 Dr.V. Shantha Meena
 Dr. J. Premila
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com.

(2025-2026 onwards)

Semester II	MS OFFICE TOOLS PRACTICAL	Hours/Week: 2	
Skill Enhanced Course		Credits:2	
Course Code 24UCOS21PN		Internal 40	External 60

COURSE OUTCOMES

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

CO1 : write the basic steps to create word document, excel worksheet and power point [K2]

CO2 : describe the formatting, auto filling, document sharing and design the template.[K2]

CO3 : perform required lab practical in Ms-Word, Ms-Excel and Ms-Power point. [K3]

CO4 : enter the data to create/edit the required document, convert files in different format and make use of presentations in MS Power Point using various Templates.[K3]

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

List of Practical

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.

5. Prepare Bio-Data by using Wizard and Templates
6. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
7. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
8. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
9. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
10. Generate an excel sheet to accomplish numerous text, value, and date & time functions.
11. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
12. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
13. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Course Code 24UCOS21PN	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	1	1	-	-	2	-	3	3	3	3
CO2	1	1	-	-	2	-	3	3	3	3
CO3	1	1	-	-	2	-	3	3	3	3
CO4	1	1	-	-	-	-	3	3	3	3
CO5	1	1	-	-	1	-	3	3	3	3

Dr.M.Ponnien Selvi

Head of the Department

Dr.N.Vijayalakshmi

Dr.J.Premila
Course Designers



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(2024 – 2025 onwards)

Semester III	CORPORATE ACCOUNTING I	Hours/Week: 5	
Core Course-5		Credits:5	
Course Code 24UCOC31		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the meaning of accounting concepts relating to issue and redemption of shares and debentures, financial statements valuation of goodwill and shares and accounting standards. [K1]
- CO2: describe the format and procedure for preparing related ledger accounts and the final accounts of a company as per Companies Act 2013. [K2]
- CO3: explain the prescribed Ind AS 1,2,7,8,16,38,103,110 and the accounting treatment regarding the Issue & Redemption of Shares & Debentures and the methods of valuation of shares and goodwill. [K2]
- CO4: prepare ledger accounts and compute the value of goodwill and shares. [K3]
- CO5: prepare company final accounts. [K3]

UNIT I

Issue of Shares

Issue of Shares: Meaning – Divisions of Share Capital – Issue of Shares at Par-Premium – Discount – Under Subscription and Over Subscription – Pro-rata Allotment Forfeiture of Shares – Reissue of Shares – Rights Issue and Bonus Shares – Underwriting of Shares and Debentures – Underwriting Commission – Types of Underwriting.

(15 Hours)

UNIT II

Issue & Redemption of Preference Shares & Debentures

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

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

UNIT III

Final Accounts

Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration – Profit Prior to Incorporation. (15 Hours)

UNIT IV

Valuation of Goodwill & Shares

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

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

(15 Hours)

UNIT V

Indian Accounting Standards

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory	: 25 %
Problems	: 75 %

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

Course Code 24UCOC31	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	2	-	-	-	-	-
CO2	3	3	3	3	2	-	-	-	-	-
CO3	3	3	3	3	2	-	-	-	-	-
CO4	3	3	3	2	2	1	-	1	-	3
CO5	3	3	3	2	2	2	-	1	-	-

Strong-3

Medium- 2

Low- 1

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Semester III	COMPANY LAW	Hours/Week:5	
Core Course-6		Credits:5	
Course Code 24UCOC32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of prescribed concepts in company law. [K1]

CO2: describe the classification of companies, company law provisions related to classification formation, meetings, management and administration and winding up. [K2]

CO3: explain about the documents required for formation, auditors, liquidators, NCLT, NCLAT, management and administration personnel and powers and duties of board of directors. [K2]

CO4: differentiate various forms of organization, types of companies, documents, sharecapital, meetings, and resolutions. [K3]

CO5: summarise the procedure for formation conduct of company meeting appointment and removal of auditors/directors and the procedure for winding up. [K3]

UNIT I

Introduction to Company Law

Companies Act 2013: Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liability Partnership – Classification of Companies based on Incorporation, Liability, Number of Members, Control – Distinguish between Public Company and Private Company.

(15 Hours)

UNIT II

Formation of Company

Formation of a Company: Promoter – Fundamental Documents– Memorandum of Association – Contents – Alteration – Legal Effects–Articles of Association – Difference between Memorandum of Association and Articles of Association – Certificate of Incorporation – Prospectus – Contents – Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend –Debentures – Meaning – Types. (15 Hours)

UNIT III

Meeting

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

UNIT IV

Management & Administration

Management & Administration: Directors – Legal Position – Board of Directors– Appointment/Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading – Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal(NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. (15 Hours)

UNIT V

Winding up

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

SELF STUDY FOR ASSIGNMENT

1. Quorum and Proxy
2. Procedure for e-filing under MCA 21 Scheme

TEXT BOOKS

1. Kapoor N.D. (2021), *Elements of Company Law*, Sultan Chand & Sons, Chennai, 31st Revised Edition 2021.
2. Kapoor N.D. (2021), *Business Law*, Sultan Chand & Sons Chennai, 7th Revised Edition 2021.
3. Pillai & Bagavathi R.S.N, *Business Law*, Sultan Chand & Sons, Chennai, 1st Edition 2015.

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC32	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3a	PSO 3b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	1	2	-	-	2	-	-	-	-
CO2	3	1	2	-	-	2	1	1	-	1
CO3	3	1	2	-	-	-	-	-	-	-
CO4	3	1	2	-	-	2	-	-	-	-
CO5	3	1	2	-	-	-	-	-	-	-
Strong-3			Medium- 2			Low- 1				

Dr. M. Ponnien Selvi
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Dr. C. Amirtha Selvi
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(2024-2025 onwards)

Semester III	PRINCIPLES OF MARKETING	Hours/Week:4	
Elective Course		Credits:3	
Course Code 24UCOA31		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the concepts related to marketing, digital marketing, consumer behaviour, and marketing management. [K1]

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

CO3: describe the digital marketing channels, Indian digital market and marketing ethics.[K2]

CO4: apply the components of marketing mix, consumer buying decision process, and communication process. [K3]

CO5: execute the market segmentation, recent trends including digital marketing. [K3]

UNIT I

Introduction to Marketing: Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Marketing Orientation – Innovations in Modern Marketing. Marketing Management: Definitions – Functions – Role and Importance of Marketing – Classification of Markets – Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing. (12 Hours)

UNIT II

Market Segmentation: Concept – Benefits – Types – Geographic – Demographic – Psychographic – Behavioural – Marketing Mix – Definition – 4 P's of Marketing Mix – Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives and Needs, Freud's Theory of Motivation. (12 Hours)

UNIT III

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

(12 Hours)

UNIT IV

Promotions and Distributions: Communication Mix – Communication Process – Advertising– Media – Kinds of Advertising Media – Sales Promotion – Personal Selling – Classification of Salesmanship – Channel Members –Types – Channel of Distribution for Consumer Goods – Channel of Distribution for Industrial Goods.

(12 Hours)

UNIT V

Digital Marketing: Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Emergence of digital marketing as a tool – Digital marketing channels – Search engine marketing –Paid Search Marketing – Blogs - ePR – Affiliate marketing – Display advertising - Interactive display advertising – E-Mail marketing - Opt-in-email marketing and mobile text messaging, Invasive marketing – Meta verse marketing - Online campaign management using – Facebook, Twitter, You Tube, Slide share, Instagram, Snapchat, Pinterest, and Google Plus.

(12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Factors influencing consumer purchase decisions.
2. Opportunities for digital marketing professionals

TEXT BOOKS

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

4. Dr. N. Rajan Nair, (2020). *Marketing*, New Delhi: Sultan Chand & Sons, 1st Edition.
5. Neeru Kapoor, *Principles of Marketing*, PHI Learning, New Delhi.

REFERENCE BOOKS

1. Prof Kavita Sharma, Dr. Swati Agarwal, (2021). *Principles of Marketing*, New Delhi: Taxmann, 2nd Edition.
2. Dr.J. Jayasankar, (2013). *Marketing Management*, Chennai: Margham Publications, 2nd Edition.
3. Assael, H., (1992). *Consumer Behaviour and Marketing Action*, USA: PWS-Kent, 2nd Edition.
4. Baker, M., (2017). *Marketing Management And Strategy*, Macmillan Business, India : Bloom bury Publishing, , 5nd Edition.
5. Dave Chaffey and Fiona Ellis-Chadwick (2019). *Digital Marketing: Strategy, Implementation and Practice* , 7th Edition.

WEB RESOURCES

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

Course Code 24UCOA31	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	1	1	2	-	1	1
CO2	3	3	3	3	1	1	-	-	1	1
CO3	3	3	2	2	2	2	2	-	2	2
CO4	3	3	2	2	2	2	-	-	2	2
CO5	3	3	3	3	2	2	2	-	2	2

Strong-3

Medium- 2

Low- 1

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Semester III	ADVERTISING PRACTICAL	Hours/Week: 1	
Skill Enhancement Course		Credits: 1	
Course Code 24UCOS31P		Internal 100	External -

COURSE OUTCOMES

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

CO1: state the basic components in practical advertising copy. [K1]

CO2: present the specific features related to required practical advertising [K1]

CO3: describe the skills and procedure to design advertisement copy with ethical principles. [K2]

CO4: explain the creation with special reference to a sustainable environment. [K2]

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

LIST OF PRACTICALS

1. Design an attractive and responsive email newsletter template in MS Word.
2. Design a flyer or poster for a new product with the use of different layouts, color schemes, and typography in Canva free mode. (Own name, logo and uses etc.,)
3. Create an Agency/Dealer Advertising Copy for Print Media for Home Appliances in MS PowerPoint.
4. Create a Product Advertising Copy for Print Media for Any Consumer Product in MS PowerPoint.
5. Draft a Service Advertising Copy for Print Media [Bit Notice] on behalf of a Bank/Insurance Corporation/Hotel/Tours and Travels/Event Management Firm in MS PowerPoint.
6. Draft an Institution Advertising Copy for Print Media on behalf of an Educational Institution/A Newly Started Firm and Non-Commercial Advertising [Blood Donation Camp] in MS PowerPoint.
7. Design eye-catching posters for sales, discounts, or limited-time offers in Canva free mode.

8. Design a tri-fold brochure that highlights key selling points of any service or product in Canva free mode.
9. Use Canva's presentation slides to create an Album Containing Minimum Ten Advertisement Copies each One Depicting at Least One Value of Advertisement Copy
10. Use Canva's video editor to create a short promotional video for your own creation of a product.

Course Code 24UCOS31P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	2	2	1	-	-	-	-	-	1
CO2	3	2	2	1	-	-	-	-	-	1
CO3	3	2	2	2	1	-	3	3	-	3
CO4	3	2	2	2	1	1	-	-	-	1
CO5	3	2	2	2	1	1	-	-	-	1

Strong-3

Medium- 2

Low- 1

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Semester III	STOCK MARKET OPERATIONS AND PRACTICES IN INDIA	Hours/Week:2	
Skill Enhancement Course		Credits:2	
Course Code 24UCOS32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to Stock Market operations. [K1]

CO2: describe about NSE, BSE, SEBI and stock trading strategies.[K1]

CO3: explain the functions of stock markets and derivatives trading.[K2]

CO4: explain the techniques related to portfolio management, and advanced topics in stock market operations. [K2]

CO5: apply the investment analysis technique, and involve in stock market operations. [K3]

UNIT I

Introduction to the Indian Stock Market: Overview of the Indian Stock Market: History- Structure and Regulatory Framework - Introduction to Major Stock Exchanges in India: National Stock Exchange (NSE) and Bombay Stock Exchange (BSE)-Understanding the Role of Securities and Exchange Board of India (SEBI) in Regulating the Indian Stock Market - Basic Terminology: Stocks - Indices - Market Orders, etc. (6 Hours)

UNIT II

Investment Analysis and Portfolio Management: Fundamental Analysis Techniques for Evaluating Stocks: Financial Statements - Ratios and Valuation Methods - Technical Analysis Tools and Indicators for Stock Price Prediction - Moving Averages - MACD - RSI etc. - Building and Managing an Investment Portfolio - Asset Allocation - Diversification and Risk Management Strategies- Case Studies on Stock Selection and Portfolio Construction in the Indian Market Context. (6 Hours)

UNIT III

Trading Mechanisms and Strategies: Understanding the Trading Process in Indian Stock Exchanges: Trading Hours, Types of Orders and Trading Platforms-Introduction to Different Trading Strategies: Intraday Trading- Swing Trading and long-Term investing - Risk Management Techniques for Traders: Stop-loss Orders - Position Sizing and Risk-Reward Ratio, Simulation Exercises and Trading Simulations to Practice Different Trading Strategies. (6 Hours)

UNIT IV

Market Regulations and Compliance: Overview of Regulatory Compliance requirements for Market Participants: SEBI Regulations, Insider Trading Laws- Understanding the Role of Stock Market Intermediaries: Brokers, Depositories and Clearing Corporations - IPO Process and Regulations Governing Public Offerings in India Corporate Governance Practices and Disclosures required by Listed Companies. (6 Hours)

UNIT V

Advanced Topics in Stock Market Operations: Derivatives Trading in India: Futures and Options Contracts - Hedging Strategies and Risk Management with Derivatives- Introduction to Algorithmic Trading and High-Frequency Trading (HFT) - Impact of Macroeconomic Factors on the Indian Stock Market: Interest Rates- Inflation - GDP etc. Emerging Trends and Innovations in Indian Stock Market Operations: Algorithmic Trading- Block chain - based Settlements. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Options available in Money Control Website
2. Distinguish between Nifty and Sensex

TEXT BOOKS

1. Prasanna Chandra.(2021). Investment Analysis and Management, Noida : McGraw Hill, 6th Edition.
2. Bharti V. Pathak, (2018). Indian Financial System, Bangalore: Pearson Education, 5th Edition.

REFERENCE BOOKS

1. Gurusamy, S. (2011) Financial Markets and Institutions, New Delhi : Tata McGraw Hill Education Private Limited, 3rd Edition.

2. Punithavathy Pandian. (2012). Security Analysis and Portfolio Management, New Delhi: Vikas Publishing House Pvt. Ltd., Second Edition
3. Donald Fisher, E. and Ronald J.Jordan, (2013). Security Analysis and Portfolio Management, New Delhi : Prentice Hall of India.

WEB RESOURCES

1. <https://www.nseindia.com/get-quotes/equity?symbol=BSE>
2. <https://www.bseindia.com/>
3. <https://www.motilaloswal.com/blog-details/beginner-s-guide-to-hedging-in-stock-market/1066>
4. <https://choiceindia.com/blog/indian-stock-market-prediction-for-next-week/>

Course Code 24UCOS32	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	-	3	2	1	-	-	2
CO2	3	3	2	-	3	2	1	-	-	3
CO3	3	3	2	-	3	2	1	-	-	2
CO4	3	3	2	-	3	2	1	-	-	2
CO5	3	3	2	-	3	2	1	-	1	3

Strong – 3

Medium – 2

Low – 1

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Semester IV	CORPORATE ACCOUNTING II	Hours/Week: 5	
Core Course - 7		Credits: 5	
Course Code 24UCOC41		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of accounting concepts relating to amalgamation, absorption, alteration of share capital, internal and external reconstruction, banking companies, insurance companies, holding and subsidiary company and liquidation of companies. [K1]

CO2: describe the methods of purchase consideration, accounting treatment with regard to alteration of share capital, banking and insurance companies and Legal proceedings relating to winding up. [K2]

CO3: describe the accounting procedure of amalgamation, absorption and external reconstruction, conversion of stock, holding and subsidiary company and statement of affairs and deficiency accounts. [K2]

CO4: calculate purchase consideration, and prepare the liquidator's Final Statements. [K3]

CO5: prepare the final accounts of companies. [K3]

UNIT I

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

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

UNIT II

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

UNIT III

Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies – New Format. (15 Hours)

UNIT IV

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

UNIT V

Liquidation of Companies: Meaning – Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) – Order of Payment – Liquidators Remuneration – Liquidator's Final Statement of Accounts. (15 Hours)

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:	Theory	: 20 %
	Problems	: 80 %

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC41	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	2	2	-	-	-	-	-
CO2	3	3	3	2	2	-	-	-	-	-
CO3	3	3	3	2	2	-	3	-	-	-
CO4	3	3	3	2	3	2	-	-	-	-
CO5	3	3	3	2	2	2	2	-	-	3

Strong – 3**Medium – 2****Low – 1**

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (2024-2025 onwards)

Semester IV	BUSINESS MATHEMATICS AND STATISTICS	Hours/Week: 4	
Core Course - 8		Credits: 4	
Course Code 24UCOC42		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the meaning of basic concepts related to the prescribed contents of business mathematics and statistics. [K1]
- CO2: describe the formulae related to the prescribed contents of business mathematics and statistics.[K2]
- CO3: explain the types of interest, annuity and measures of central tendency, correlation, regression, and index numbers. [K2]
- CO4: solve the problems related to ratio, proportion, variations, indices, logarithms, interests, annuity and progression. [K3]
- CO5: solve the problems related to measures of central tendency, correlation, regression, time series analysis and index numbers. [K3]

UNIT I

Ratio, Proportion and Variations, Indices and Logarithms. (12 Hours)

UNIT II

Interest and Annuity: Banker's Discount – Simple and Compound Interest– Arithmetic, Geometric and Harmonic Progressions. Annuity – Meaning – Types of Annuity Applications – Ethical Guidelines in Business Statistics and Mathematics. (12 Hours)

UNIT III

Business Statistics Measures of Central Tendency: Arithmetic Mean, Geometric Mean – Harmonic Mean – Mode and Median – Quartiles – Deciles – Percentiles. Measures of Variation – Range – Quartile Deviation and Mean Deviation – Variance and Standard Deviation and Co-efficient – Measures of Central Tendency and Dispersion using Microsoft Excel. (12 Hours)

UNIT IV

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

UNIT V

Time Series Analysis and Index Numbers: Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations – Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Data
2. Consumer Price Index

TEXT BOOKS

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

REFERENCE BOOKS

1. Pillai, R.S.N., (2019). *Statistics Theory and Practice*, S.Chand & Company Ltd, New Delhi
2. Manoharan, M, Elango, C., Eswaran, K.L. (2013). *Business Mathematics*, Palani Paramount Publications, Palani.

WEB RESOURCES

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

Course Code 24UCOC42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-
CO3	3	3	3	2	2	2	2	2	-	-
CO4	3	3	3	2	2	2	-	-	-	-
CO5	3	3	3	2	2	2	2	2	-	-
Strong-3			Medium- 2			Low- 1				

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Semester IV	CONSUMERISM AND CONSUMER PROTECTION	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 24UCOA41		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Consumerism

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

UNIT II

Consumer Exploitation

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

UNIT III

Consumer Rights and Duties

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

UNIT IV

Consumerism in India

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

UNIT V

Consumer Protection Act 2019

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

Course Code 24UCOA41	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	-	-	-	-	2	2
CO2	3	3	3	2	2	-	-	-	2	2
CO3	3	3	3	3	3	-	-	-	2	2
CO4	3	3	3	3	3	2	-	-	2	2
CO5	3	3	3	3	3	2	-	-	2	2
Strong – 3			Medium – 2			Low - 1				

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(2024 – 2025 onwards)

Semester IV	AI TOOLS FOR BUSINESSMEN	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 24UCOS41		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to AI for Business: Overview of Artificial Intelligence (AI) and its Relevance to Business Operations - **Understanding basic AI Concepts:** Machine Learning, Deep Learning, and Natural Language Processing – Importance of AI in Enhancing Decision –making and Competitiveness in Business – Big Data Analysis using AI. (6 Hours)

UNIT II

Practical Applications of AI in Business: Exploration of AI Tools and Techniques Applicable to Business Operations – Case Studies showcasing Successful AI Implementations in Various Industries – Identifying Opportunities for Leveraging AI in Optimizing Business Processes and Improving Efficiency – Sending Message using AI. (6 Hours)

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOK

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

WEB RESOURCES

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

Course Code 24UCOS41	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	1	1	2	2	2	1	3	3	–	2
CO2	1	1	2	2	2	1	3	3	–	2
CO3	1	1	2	2	2	1	3	3	–	2
CO4	1	1	2	2	2	1	3	3	–	2
CO5	1	1	2	2	2	1	3	3	–	2

Strong – 3

Medium – 2

Low – 1

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(2024 -2025 onwards)

Semester IV	BASICS OF FINTECH	Hours/Week:2	
Skill Enhancement Course		Credits:2	
Course Code 24UCOS42		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts in FinTech. [K1]

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

CO3: describe various technologies in FinTech. [K2]

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

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

UNIT I

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

UNIT II

FinTech Ecosystem: Components of the FinTech Ecosystem: Startups, Incumbents, Regulators, Investors, and Consumers – Analysis of different Sectors within FinTech (payments, lending, wealth management, blockchain, InsurTech, etc.) – Case Studies Highlighting Successful FinTech Companies and Innovations - India's FinTech Eco system. (6 Hours)

UNIT III

Technologies Powering FinTech: Blockchain Technology and its Applications in Finance – Artificial Intelligence (AI) and Machine Learning (ML) in FinTech – Big Data Analytics and

its Role in Financial Services – Robotic Process Automation (RPA) and its Impact on Financial Processes. (6 Hours)

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOK

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

WEB RESOURCES

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

Course Code 24UCOS42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	-	-	-	-	3	3	-	3
CO2	3	3	3	-	-	-	3	3	-	3
CO3	3	3	-	-	-	-	3	3	-	-
CO4	3	3	3	-	-	-	3	3	2	-
CO5	3	3	-	-	-	-	3	3	-	3

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Semester V	COST ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 24UCOC51		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/>

Course Code 24UCOC51	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	2	2	1	-	-	1	1
CO2	3	3	2	2	2	1	-	-	1	1
CO3	3	3	1	1	1	2	-	-	1	1
CO4	3	3	2	3	3	3	1	1	2	2
CO5	3	3	2	3	3	3	1	1	2	2

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Semester V	BANKING LAW AND PRACTICE	Hours/Week:6	
Core Course - 10		Credits:5	
Course Code 24UCOC52		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of 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, types 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 through negotiable instruments. [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. KatakSanjay,(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/>

Course Code 24UCOC52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	1	3	-	-	-	-	-	-
CO2	3	3	3	1	1	-	-	-	-	-
CO3	3	3	3	3	3	-	-	-	-	1
CO4	3	3	3	3	3	1	-	-	-	-
CO5	3	3	1	3	3	1	-	-	-	-

Strong-3

Medium- 2

Low- 1

Dr.M.PonnienSelvi
Head of the Department

Dr.J.Mahamayi
Dr.B. Nandhini
Dr. B. Jeya Sudha
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com.

(2024-2025 onwards)

Semester V	INCOME TAX LAW AND PRACTICE I	Hours/Week: 5	
Core Course		Credits: 3	
Course Code 24UCOC53		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

(15 Hours)

UNIT II

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

(15 Hours)

UNIT III

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

(15 Hours)

UNIT IV

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

(15 Hours)

UNIT V

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory : 20%

Problems : 80%

TEXT BOOKS

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

REFERENCE BOOKS

1. Hariharan, N. (2024). *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
2. Prasad, Bhagwati. (2024). *Income Tax Law and Practice*. New Delhi: Vishwa Prakashan.

3. 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

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

Dr.M.Ponnien Selvi
Head of the Department

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



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VIRUDHUNAGAR

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B.Com. (2024 -2025 onwards)

Semester V	PROJECT	Hours/Week: 1
Core Course		Credit : 1
Course Code		Internal 100 marks
24UCOC54PR		

COURSE OUTCOMES

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

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

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

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

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

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

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

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

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

Guidelines and regulations of the project

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

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

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

Course Code 24UCOC54PR	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a.	PSO 5.b	PSO 6	PSO 7
CO1	3	2	2	-	-	3	-	-	-	-
CO2	3	2	2	-	-	3	-	-	-	-
CO3	2	2	2	-	-	3	-	-	-	-
CO4	2	2	2	-	-	3	-	-	-	-
CO5	2	2	3	-	-	3	-	-	-	-

Strong-3

Medium- 2

Low- 1

Dr.M.Ponnien Selvi
Head of the Department

Dr. M. Subasini
Dr. V. Sakthidevi
Course Designers



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B. Com. (2024-2025 onwards)

Semester V	ENTREPRENEURIAL DEVELOPMENT	Hours/Week:5	
Discipline Specific Elective Course		Credits: 3	
Course Code 24UCOE51		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to Entrepreneur

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

UNIT II

Design Thinking

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

(15 Hours)

UNIT III

Setting Up an Enterprise

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

UNIT IV

Business Model Canvas and Formulation of Project Report

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

UNIT V

MSME's and Support Institutions

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOE51	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	2	2	2	2	1
CO3	3	3	2	3	3	2	3	2	1	1
CO4	3	3	3	2	2	3	3	2	1	1
CO5	3	3	3	3	3	3	2	1	1	1
			Strong-3			Medium– 2		Low– 1		

Dr.M. Ponnien Selvi
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 Dr.R.Atheeswari
Course Designers



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VIRUDHUNAGAR

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B. Com. (2024 -2025 onwards)

Semester V	INDIRECT TAXATION	Hours/Week: 5	
Discipline Specific Elective Course		Credit : 3	
Course Code		Internal	External
24UCOE52		25	75

COURSE OUTCOMES

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

(15 Hours)

UNIT IV

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

(15 Hours)

UNIT V

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

Course Code 24UCOE52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a.	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	2	-	2	-	-
CO2	3	3	3	3	3	2	-	2	-	-
CO3	3	3	3	3	3	2	2	2	-	2
CO4	3	3	3	3	3	2	2	2	-	2
CO5	3	3	3	3	3	2	1	2	-	2

Strong-3**Medium– 2****Low– 1**

Dr. M. Ponnien Selvi
Head of the Department

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 Dr. J. Premila
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(2024-2025 onwards)

Semester V	HUMAN RESOURCE MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code 24UCOE53		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to Human Resource Management. [K1]

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

1. Manpower Planning
2. Duties of Labour Welfare Officer

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOE53	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	1	1	-	-
CO3	3	3	3	-	-	-	-	-	1	-
CO4	3	3	3	1	1	2	-	-	1	1
CO5	3	3	3	2	2	2	-	-	1	1
Strong-3				Medium- 2			Low- 1			

Dr.M.Ponnien Selvi
Head of the Department

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Ms.S.Uva Dharshini
Course Designers



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Semester V	FINANCIAL SERVICES	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code 24UCOE54		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to Financial System Structure of Financial System:

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

UNIT II

Introduction to Financial Services:

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

UNIT III

Venture Capital and Leasing:

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital. **Leasing** – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. (15 Hours)

UNIT IV

Credit Rating:

Credit Rating: Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. (15 Hours)

UNIT V

Mutual Funds:

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services: Need and Operations- Role of NSDL and CSDL. (15 Hours)

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

3. B. Santhanam, Financial Services, Margham Publications, Chennai.

WEB RESOURCES

1 <https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html>

2 <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>

3 <https://scripbox.com/mf/what-is-mutual-fund>

Course Code 24UCOE54	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	2	-	-	-	-	1	1
CO2	3	3	3	1	-	-	-	-	1	1
CO3	3	3	3	1	-	-	1	-	-	1
CO4	3	3	3	2	1	1	-	-	1	-
CO5	3	3	3	2	2	2	2	-	1	-

Strong-3 Medium- 2 Low- 1

Dr.M.Ponnien Selvi
Head of the Department

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



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

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

VIRUDHUNAGAR

Quality Education with Wisdom and Values

B. Com. (2024-2025 onwards)

Semester V	INTERNSHIP	Hours/Week: -
Internship/Industrial Training		Credit : 1
Course code 24UCOI51		Internal: 100

COURSE OUTCOMES

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

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

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

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

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

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

Guidelines/ Regulations

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

Course Code 23UCOI51	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	2	3	2	-	-	1
CO2	3	3	2	2	-	3	-	2	-	-
CO3	3	3	2	3	3	3	1	-	-	1
CO4	3	3	2	2	2	3	-	-	2	-
CO5	3	3	2	3	2	3	1	-	-	1

Strong–3**Medium– 2****Low– 1**

Dr. M.Ponnien Selvi
Head of the Department

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



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Semester V	PRINCIPLES OF INSURANCE	Hours/Week: -
Extra Credit Course		Credit : 2
Course Code 24UCOO51		Internal 100

COURSE OUTCOMES

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

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

UNIT I

Introduction to Insurance

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

UNIT II

Life Insurance

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

UNIT III

General Insurance

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

UNIT IV

Risk Management

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

UNIT V

IRDA Act 1999

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Dr.M.Ponnien Selvi
Head of the Department

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



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B. Com.

(2024-2025 onwards)

Semester VI	AUDITING AND CORPORATE GOVERNANCE	Hours/Week:6	
Core Course		Credits:4	
Course Code 24UCOC61		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

Corporate Social Responsibility.[K2]

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

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

UNIT I

Introduction to Auditing

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

UNIT II

Audit Procedures and Documentation

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

UNIT III

Company Auditor

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

UNIT IV

Introduction to Corporate Governance

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

UNIT V

Corporate Social Responsibility

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC61	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	1	3	3	2	-	-	2	2
CO2	3	3	2	2	2	2	-	-	2	3
CO3	3	3	2	2	2	2	-	-	2	3
CO4	3	3	1	1	1	1	1	1	2	3
CO5	3	3	2	1	1	2	2	2	2	3
Strong-3				Medium- 2			Low- 1			

Dr.M.Ponnien Selvi
Head of the Department

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Dr.B.Jeyasudha
Course Designers



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B. Com.

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Semester VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 24UCOC62		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-flowanalysis-accounting/13300>.
2. <https://accountingshare.com/budgetary-control/>.
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>.

Course Code 24UCOC62	PO1		PO2	PO3		PO4	PO 5		PO 6	PO 7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO 7
	1.a	1.b	2	3.a	3.b	4.a	5.a	5.b	6	
CO1	3	3	3	3	3	3	–	-	–	–
CO2	3	3	3	3	3	3	–	-	–	–
CO3	3	3	3	3	3	3	–	-	–	–
CO4	3	3	3	3	3	3	–	2	2	2
CO5	3	3	3	3	3	3	–	2	2	2

3 – Strong**2 – Medium****1 – Low**

Dr,M,Ponnien Selvi
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 Dr.K.Nivetha
 Dr.V.Sakthidevi
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B. Com. (2024-2025 onwards)

Semester V	INCOME TAX LAW AND PRACTICE - II	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 24UCOC63		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEBSOURCES

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

Course Code 24UCOC63	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	-	-	-	-	-	2	-	2
CO2	3	3	2	-	-	-	2	2	-	2
CO3	3	3	2	2	2	3	-	2	-	2
CO4	3	3	2	3	3	3	2	2	-	2
CO5	3	3	2	3	3	3	2	2	2	2

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
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B. Com. (2024-2025 onwards)

Semester VI	FINANCIAL MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 24UCOE61		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

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

UNIT III

Investment Decision: Capital Budgeting - Meaning - Process – Cash Flow Estimation - **Capital Budgeting Appraisal Methods:** Traditional Methods - Payback Period –

Accounting Rate of Return (ARR). **Discounted Cash - flow Methods:** Net Present Value (NPV) - Net Terminal value – Internal Rate of Return – Profitability Index. (15 Hours)

UNIT IV

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

UNIT V

Working Capital Decision: Working Capital - Meaning and Importance – Classification - Working Capital / Operating Cycle - Factors Influencing Working Capital – Determining Working Capital - **Management of Current Assets:** Inventories, Accounts Receivables and Cash. (15 Hours)

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory : 40%

Problem : 60%

TEXT BOOKS

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

REFERENCE BOOKS

1. Prasana Chandra,(2007). *Financial Management*, NewDelhi:Tata McGraw Hill.
2. I.M. Pandey,(2012). *Financial Management*, Noida: Vikas Publishing.

3. Khan & Jain, *Financial Management*, New Delhi:Sultan Chand & Sons.
4. A.Murthy,(2001). *Financial Management*, Chennai :Margham Publications.
- 5.J. Srinivasan and P. Periyasamy, *Financial Management*, Chennai: Vijay Nicole Publishers.

WEB RESOURCES

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

Course Code 24UCOE61	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	3	-	-	2	1
CO2	3	3	3	3	3	3	-	-	2	1
CO3	3	3	3	3	3	2	-	-	1	1
CO4	3	3	3	3	3	2	-	-	2	1
CO5	3	3	3	3	3	2	-	-	2	1

Strong - 3

Medium – 2

Low – 1

Dr.M.PonnienSelvi
Head of the Department

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



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(2024-2025 onwards)

Semester VI	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course		Credits:4	
Course Code 24UCOE62		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts in Logistics and Supply Chain Management. [K1]

CO2: describe the need, types, role, models in Logistics and Supply Chain Management.
[K2]

CO3: explain Warehouse, Transportation, Logistics management, Supply Chain management
distribution, Systems and Values of supply chain. [K2]

CO4: apply the strategy, principles and drivers in Logistics and Supply Chain Management.
[K3]

CO5: apply the demand forecasting, outsourcing, e-logistics and global applications of
Supply Chain management. [K3]

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOE62	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	2	2	2	-	-	-	-	-	-	-
CO2	2	2	2	-	-	-	-	-	-	-
CO3	2	2	2	-	-	-	-	-	-	-
CO4	2	2	2	-	-	-	-	-	-	-
CO5	2	2	2	-	-	-	1	1	-	-

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B. Com.

(2024 -2025 onwards)

Semester VI	COMPUTER APPLICATION IN BUSINESS PRACTICAL	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 24UCOE63P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic steps to create word processing package, electronic spreadsheet software and power point presentation.[K2]

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

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

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

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

UNIT I

Word Processing

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

UNIT II

Mail Merge

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

(15 Hours)

UNIT III

Preparing Presentations

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

UNIT IV

Spreadsheet and its Business Applications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. (15 Hours)

UNIT V

Creating Business Spreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression. (15 Hours)

SELF STUDY FOR ASSESSMENT

1. Paragraph Formatting
2. Correlation

List of practicals

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

8. Calculate income tax payable for individual assessee.
9. Create power point presentation to explain sales performance of a company using suitable and animation features.
10. Create an advertisement using power point presentation.

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

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

Strong - 3

Medium - 2

Low – 1

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VIRUDHUNAGAR

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B. Com. (2024-2025 onwards)

Semester VI	BASICS OF MS EXCEL PRACTICAL	Hours / Week :5	
Discipline Specific Elective Course		Credits: 4	
Course Code 24UCOE64P		Internal 40	External 60

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. (15 Hours)

UNIT II

Financial, Logical and Text Functions

Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) ; Logical

Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. (15 Hours)

UNIT III

Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test and Chi-Square Analysis. (15 Hours)

UNIT IV

Reference

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

UNIT V

Projects and Applications

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper: Theory : 20%

Problems: 80%

TEXT BOOKS

1. Walkenbach, J. (2015). *Excel 2016 Bible*. New Jersey: Wiley.
2. Bangia, R. (2014). *Learning Microsoft Excel 2013*. Bangalore: Khanna Book Publishing.

3. Winston, W.L. (2014). *Microsoft Excel: Data Analysis and Business Modeling*. New Jersey: Prentice Hall.
4. Harvey, G. (2016). *Excel 2016 For Dummies*. Chennai: Wiley India Pvt. Ltd.

REFERENCE BOOKS

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

WEB RESOURCES

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

LIST OF PRACTICAL

MS Excel

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

Course Code 24UCOE64P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	2	3	3	-	2	3	2	2
CO2	3	3	2	3	3	-	1	3	-	-
CO3	3	3	2	3	3	-	1	1	-	-
CO4	3	3	3	3	3	-	2	2	2	2
CO5	3	3	2	3	3	-	2	2	3	3

Strong - 3

Medium – 2

Low – 1

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B. Com. (2024-2025 onwards)

Semester VI	INTERNATIONAL TRADE	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 24UCOS61		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

(6 Hours)

UNIT V

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

(6 Hours)

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOS61	PO1		PO2	PO3		PO4	PO5		PSO6	PSO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	1	-	-	2	-	-	2	3
CO2	3	3	1	-	-	2	-	-	2	3
CO3	3	3	1	-	-	2	-	-	3	3
CO4	3	3	2	-	-	2	-	-	3	3
CO5	3	3	3	-	-	2	-	-	3	3
Strong - 3		Medium – 2		Low – 1						

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Semester VI	EXIM PROCEDURE	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 24UCOS62		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts in export and import procedures. [K1]

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

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

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

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

UNIT I

Export-Import Procedure

Procurement for Export–Planning and Methods of Procurement for Exports -
Procurement through Imports, Financing Import – Instruments and Related Procedures and
Documentation. (6 Hours)

UNIT II

Export Documentation

Types of Documents – Characteristics and Relevance. An Introduction to Online
Documentation. Methods and Terms of Payments for Exports–Documentary Credit and
Collection Financing for Export Pre- and Post-Shipment Credit. (6 Hours)

UNIT III

Import Documentation:

Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation –
Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand
Capital Goods. (6 Hours)

UNIT IV

Export Incentive and cargo handling: Foreign Exchange Risks:

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

UNIT V

Institutional Support:

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

1. Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2. P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.

4. T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

WEB RESOURCES

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

Course Code 24UCOS62	PO1		PO2	PO3		PO4	PO5		PSO6	PSO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4	5.a	5.b	6	7
CO1	3	3	2	2	2	2	2	1	1	3
CO2	3	3	2	2	2	2	3	3	2	3
CO3	3	3	2	3	3	2	3	3	2	3
CO4	3	3	2	3	3	2	2	2	2	2
CO5	3	3	2	2	2	2	1	1	2	2
Strong - 3		Medium – 2			Low – 1					

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