



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

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

**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

### OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS

(with effect from Academic Year 2024 - 2025)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 15 UG Programmes (SF), 15 PG Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC) & Tamil Nadu State Council for Higher Education (TANSCH) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

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

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

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

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

##### UG PROGRAMMES

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

**PG PROGRAMMES**

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

\* AICTE approved Programmes

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

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

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

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**UG PROGRAMMES**

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	24UHIN11	I	History (E.M)
Indian Constitution	24UHIN21	II	
சுற்றுலா ஓர் அறிமுகம்	24UHIN11	I	History (T.M)
இந்திய அரசியலமைப்பு	24UHIN21	II	
Popular Literature and Culture	24UENN11	I	English
Philosophy for Literature	24UENN21	II	

அடிப்படைத் தமிழ் இலக்கணம் - I எழுத்தறிதல்/ பேச்சுக்கலைத்திறன்	24UBTN11/ 24UTAN11	I	Tamil
அடிப்படைத்தமிழ் - மொழித் திறனறிதல் / பயன்முறைத் தமிழ்	24UBTN21/ 24UTAN21	II	
Basic Hindi - I	24UBHN11	I	Hindi
Basic Hindi - II	24UBHN21	II	
Practical Banking/ Financial Literacy-I	24UCON11/ 24UCON12	I	Commerce
Basic Accounting Principles/ Financial Literacy-II	24UCON21/ 24UCON22	II	
Practical Banking / Self-Employment and Startup Business	24UCON11/ 24UCCN11	I	Commerce C.A.
Basic Accounting Principles / Fundamentals of Marketing	24UCON21/ 24UCCN21	II	
Women Protection Laws	24UCPN11	I	Commerce
Basic Labour Laws	24UCPN21	II	Professional Accounting
Basics of Event Management	24UBAN11	I	Business Administration
Managerial Skill Development	24UBAN21	II	
Quantitative Aptitude -I	24UMTN11	I	Mathematics
Quantitative Aptitude - II	24UMTN21	II	
Physics for EveryDay Life	24UPHN11	I	Physics
Astrophysics	24UPHN21	II	
Food Chemistry	24UCHN11	I	Chemistry
Dairy Chemistry	24UCHN21	II	
Ornamental fish farming and Management	24UZYN11	I	Zoology
Biocomposting for Entrepreneurship	24UZYN21	II	
Foundations of Baking and Confectionery	24UHSN11	I	Home Science – Nutrition and Dietetics
Women's Health and Wellness	24UHSN21	II	
Nutrition and Health	24UBCN11	I	Biochemistry
Life Style Diseases	24UBCN21	II	

Social and Preventive Medicine	24UMBN11	I	Microbiology
Nutrition & Health Hygiene	24UMBN21	II	
Herbal Medicine	24UBON11	I	Biotechnology
Organic Farming and Health Management	24UBON21	II	
Basics of Fashion	24UCFN11	I	Costume Design And Fashion
Interior Designing	24UCFN21	II	
Office Automation	24UCSN11	I	Computer Science
Introduction to HTML	24UCSN21	II	
Office Automation	24UITN11	I	Information Technology
Basics of Internet	24UITN21	II	
Fundamentals of Information Technology	24UDSN11	I	Data Science
Computer Fundamentals	24UDSN21	II	
Office Automation	24UCAN11	I	B.C.A.
Web Designing	24UCAN21	II	
Organic Farming	24UBYN11	I	Botany
Nursery and Landscaping	24UBYN12	I	
Mushroom Cultivation	24UBYN21	II	Botany
Medicinal Botany	24UBYN22	II	
Library and Information Science - I	24ULSN11	I	Library Science
Library and Information Science - II	24ULSN21	II	
Cadet Corps for Career Development I	24UNCN11	I	National Cadet Corps
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.

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

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

### **Vision of the Department of Commerce PA**

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

### **Mission of the Department of Commerce PA**

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

#### **B.1.1 Programme Educational Objectives (PEOs)**

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

#### **Programme Educational Objectives (PEOs) of B.Com. PA Programme**

##### **The students will be able to**

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

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

### **B.1.2 Programme Outcomes (POs)**

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

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

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

### **B.1.3 Programme Specific Outcomes (PSOs)**

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

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

#### **PO1- *Disciplinary Knowledge***

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

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

#### **PO2 - *Communication Skills***

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

#### **PO3 - *Scientific Reasoning and Problem Solving***

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

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

#### **PO4 - *Critical Thinking and Analytical Reasoning***

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

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



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

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

**PO6 - Cooperation/Team Work and Multicultural Competence**

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

**PO7 - Moral and Ethical Awareness**

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

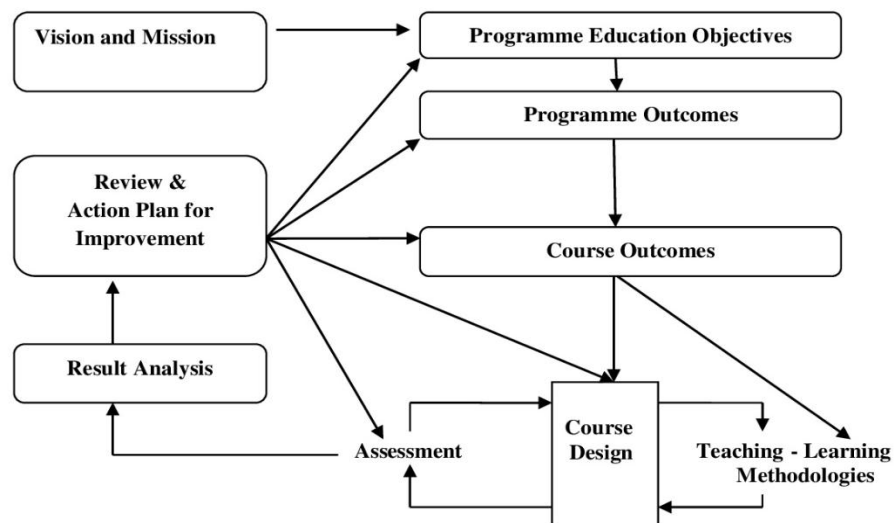
**PO-PEO Mapping Matrix**

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

PEOs POs/PSOs	PEO 1	PEO2	PEO3
PO1/PSO1.a	-	✓	✓
PO1/PSO1.b	✓	✓	✓
PO2/PSO2.a	✓	✓	-
PO2/PSO2.b	✓	✓	-
PO3/PSO3	-	✓	✓
PO4/PSO4.a	-	✓	✓
PO4/PSO4.b	✓	✓	-
PO5/PSO5	✓	✓	-
PO6/PSO6	-	✓	✓
PO7/PSO7	-	-	✓

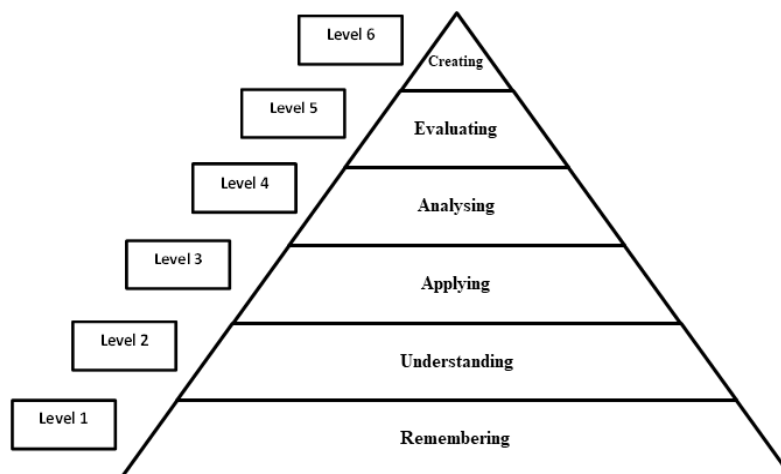
### B.1.4 Course Outcomes (COs)

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



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

### BLOOM'S TAXONOMY



## CO – PO Mapping of Courses

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

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

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

## ELIGIBILITY FOR ADMISSION

The candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Education, Tamilnadu or any other equivalent examination accepted by the Academic Council with Commerce as one of the subjects in Higher Secondary Course. Students deemed eligible based on their qualification shall further be screened through an Entrance test.

## DURATION OF THE PROGRAMME

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

## MEDIUM OF INSTRUCTION

English

**COURSES OFFERED**

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

**B.2 EVALUATION SCHEME****B.2.1.PART II**

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

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

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

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	25	75	<b>100</b>

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

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

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

**SUMMATIVE EXAMINATION**

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

**Question Pattern****Duration: 2 Hours**

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

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

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

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

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

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

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

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

**B.2.3.3 Skill Enhancement Courses/ Non Major Elective Courses****INTERNAL ASSESSMENT****Distribution of Marks****Theory**

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered



**Practical**

Mode of Evaluation		Marks
Model Test	:	30
Record & Performance	:	10
<b>Total</b>		<b>40</b>

Two Model Tests - Average of the two will be considered

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

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

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

**SUMMATIVE EXAMINATION**

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

**Question Pattern****Duration: 2 Hours**

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

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**B.2.4 PART IV- ENVIRONMENTAL STUDIES / VALUE EDUCATION**


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**INTERNAL ASSESSMENT ONLY****Evaluation Pattern**

<b>Mode of Evaluation</b>	<b>Marks</b>
Periodic Test :	15
Assignment (Based on the Listed activities) - K3 Level :	10
Online Quiz (Multiple Choice Questions - K2 Level) :	25
Poster Presentation - K3 Level	10
Report on Student's Awareness creation on Environmental Protection / Ethical Values -- K3 Level	10
Model Examination :	30
<b>Total :</b>	<b>100</b>

Three Assignment - Best of the three will be considered

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

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

Two Periodic tests - Better of the two will be considered

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

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

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

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

**B.2.5 PART IV- Internship/ Field Project**

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

- **Internship:** A designated activity that carries one credit involving not less than 15 days of working in an organization under the guidance of an identified mentor
- **Field Project:** Students comprising of maximum 5 members in a team need to undertake project that involve conducting surveys inside/outside the college premises and collection of data from designated communities or natural places.
- Assessment by Internal Examiner only

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

**B.2.6 SELF STUDY COURSE****B.2.6 .1 PART III - Core & Elective Courses Quiz – Online**

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

**Distribution of Marks**

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

Two Periodic Tests - Better of the two will be considered

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

Assessment by Internal Examiner only

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

**Subject wise Allotment of Marks**

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

**Distribution of Marks**

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

Two Periodic Tests - Better of the two will be considered

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

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

\*The marks obtained will be calculated for 100 marks

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

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

**Distribution of Marks**

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

**Question Pattern for Model Examination**

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

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

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

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

## ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study, lab work, *etc.*, and a minimum Pass marks in all the Courses.
    - No Pass minimum for Internal Assessment.
    - Pass minimum for External Examination is 27 marks out of 75 marks for Core Courses, Elective Courses (Generic Elective, DSEC Courses)
    - Pass minimum for External Examination is 18 marks out of 50 marks for Skill Enhancement Courses and Non Major Elective Courses (NMEC).
    - The aggregate minimum pass percentage is 40.
    - Pass minimum for External Practical Examination is 21 marks out of 60 marks.
    - Pass minimum for Ability Enhancement Compulsory Courses and Generic Elective Courses is 40 marks.
    - Pass minimum for Self Study Courses is 40 marks.
  - Attendance
    - For UG, PG Programmes,
      - a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
      - b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
      - c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
      - d) The students who have attended the classes for 44 days or less (<50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
        - For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
        - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.
- These rules come into effect from 2023-2024 onwards.

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### **B.3 ASSESSMENT MANAGEMENT PLAN**

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

#### **B.3.1 Assessment Process for CO Attainment**

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

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

**Indirect Assessment** –Done through Course Exit Survey.

#### **CO Assessment Rubrics**

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

#### **CO Attainment**

##### **Direct CO Attainment**

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

##### **Target Setting for Assessment Method**

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

**Formula for Attainment for each CO**

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

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

**Attainment Levels of COs**

Assessment Methods	Attainment Levels	
Internal Assessment	Level 1	50% of students scoring more than set target marks in Internal Assessment tools
	Level 2	55% of students scoring more than set target marks in Internal Assessment tools
	Level 3	60% of students scoring more than set target marks in internal Assessment tools
End Semester Summative Examination	Level 1	50% of students scoring more than average marks in End Semester Summative Examination
	Level 2	55% of students scoring more than average marks in End Semester Summative Examination
	Level 3	60% of students scoring more than average marks in End Semester Summative Examination

**Indirect CO Attainment**

At the end of each Course, an exit survey is conducted to collect the opinion of the students on attainment of Course Outcomes. A questionnaire is designed to reflect the views of the students about the Course Outcomes.

**Overall CO Attainment=75% of Direct CO Attainment + 25 % of Indirect CO Attainment**

In each course, the level of attainment of each CO is compared with the predefined targets. If the target is not reached, the Course teacher takes necessary steps for the improvement to reach the target.

For continuous improvement, if the target is reached, the Course teacher can set the target as a value greater than the CO attainment of the previous year.

**B.3.2 Assessment Process for Overall PO Attainment**

With the help of CO - PO mapping, the PO attainment is calculated. PO assessment is done by giving 75% weightage to direct assessment and 25% weightage to indirect assessment. Direct assessment is based on CO attainment, where 75% weightage is given to attainment through End Semester Examination and 25% weightage is given to



attainment through Internal assessments. Indirect assessment is done through Graduate Exit Survey and participation of students in Co-curricular/Extra curricular activities.

### PO Assessment Tools

Mode of Assessment	Assessment Tool	Description
Direct Attainment (Weightage -75%)	CO Assessment	This is computed from the calculated CO Attainment value for each Course
Indirect Attainment (Weightage - 25%)	Graduate Exit Survey 10%	At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment
	Co-curricular/ Extra-curricular activities 15%	For participation in Co-curricular / Extra curricular activities during the period of their study.

### Programme Articulation Matrix (PAM)

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

### Indirect Attainment of POs for all Courses

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

### Attainments of POs for all Courses

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

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

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

POs	Level of Attainment
Attainment Value >70%	Excellent
$60\% \leq$ 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
<b>Total Attainment</b>	<b>100</b>

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

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

POs	Level of Attainment
Attainment Value >70%	Excellent
60% ≤ Attainment Value < 70%	Very Good
50% ≤ Attainment Value <	Good
40% ≤ Attainment Value <	Satisfactory
Attainment Value <40%	Not Satisfactory

### Level of PEO Attainment

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

### C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



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### B.COM. PROFESSIONAL ACCOUNTING- 4031

*Outcome Based Education with Choice Based Credit System*

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2024-2025

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
<b>Part I : Tamil/Hindi</b>	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
<b>Part II : English</b>	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
<b>Part III : Core Courses, Elective Courses &amp; Self Study Course</b>							
Core Course	5(5)	5(5)	5(5)	5(5)	6(4)	6(4)	32 (28)
Core Course	5(5)	5(5)	5(5)	4(4)	6(4)	6(4)	31 (27)
Core Course	-	-	-	-	5(3)	6(4)	11 (7)
Core Course	-	-	-	-	-	-	-
Core Course Project	-	-	-	-	1(3)	-	1 (3)
Elective Course (DSEC )	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (DSEC)	-	-	-	-	5(3)	5(4)	10 (7)
Elective Course (Allied)	4(3)	4(3)	4(3)	4(3)	-	-	16 (12)
Self Study Course	-	-	-	-	-	0(1)	0 (1)
<b>Part IV : Skill Enhancement Courses, Elective Courses, Environmental Studies, Value Education , Self Study Course &amp; Internship/ Field Project</b>							
SEC	2(2)	-	1(1)	2(2)	-	-	5 (5)
SEC	-	2(2)	2(2)	2(2)	-	2(2)	8 (8)
Elective Course(NME)	2(2)	2(2)	-	-	-	-	4 (4)
Value Education	-	-	-	-	2(2)	-	2 (2)
Environmental Studies	-	-	1(0)	1(2)	-	-	2 (2)
Self Study Course	-	-	-	-	0(1)	-	0 (1)
Internship/ Field Project	-	-	-	-	0 (1)	-	0 (1)
<b>Part V : Extension Activities</b>	-	-	-	-	-	0(1)	0 (1)
<b>Total</b>	<b>30(23)</b>	<b>30(23)</b>	<b>30(22)</b>	<b>30(24)</b>	<b>30(24)</b>	<b>30(24)</b>	<b>180(140)</b>
Extra Credit Course (Self Study Course)	-	-	-	-	0(2)	-	0(2)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

NMEC: Non Major Elective Course



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### B.COM. PROFESSIONAL ACCOUNTING- 4031

#### PROGRAMME CONTENT

#### SEMESTER I

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	<b>Part I</b>		Tamil - I/ Hindi - I	24UTAG11/ 24UHDG11	6	3	3	25	75	100
2.	<b>Part II</b>		English -I	24UENG11	6	3	3	25	75	100
3.	<b>Part III</b>	Core Course -1	Financial Accounting - I	24UCPC11	5	5	3	25	75	100
4.		Core Course -2	Principles of Management	24UCPC12	5	5	3	25	75	100
5.		Elective Course -1	Business Economics	24UCPA11	4	3	3	25	75	100
6.	<b>Part IV</b>	Elective Course NME -1	Women Protection Laws	24UCPN11	2	2	2	25	75	100
7.		SEC -1 Foundation Course	Fundamentals of Commerce	24UCPF11	2	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>23</b>				<b>700</b>

## SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	<b>Part I</b>		Tamil/ Hindi - II	24UTAG21/ 24UHDG21	6	3	3	25	75	100
2.	<b>Part II</b>		English -II	24UENG21	6	3	3	25	75	100
3.	<b>Part III</b>	Core Course -3	Financial Accounting -II	24UCPC21	5	5	3	25	75	100
4.		Core Course -4	Business Laws	24UCPC22	5	5	3	25	75	100
5.		Elective Course -2	Computer Application in Business Practical	24UCPA21P	4	3	3	40	60	100
6.	<b>Part IV</b>	Elective Course NME -2	Basic Labour Laws	24UCPN21	2	2	2	25	75	100
7.		SEC-2	Quantitative Skills	24UCPS21	2	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>23</b>				<b>700</b>

**SEMESTER III**

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	<b>Part I</b>		Tamil/ Hindi - III	24UTAG31/ 24UHDG31	6	3	3	25	75	100
2.	<b>Part II</b>		English -III	24UENG31	6	3	3	25	75	100
3.	<b>Part III</b>	Core Course -5	Corporate Accounting-I	24UCPC31	5	5	3	25	75	100
4.		Core Course -6	Company Law	24UCPC32	5	5	3	25	75	100
5.	<b>Part IV</b>	Elective Course-3	Fixed and Working Capital Management	24UCPA31	4	3	3	25	75	100
6.		SEC-3	Entrepreneurial Skill Development	24UCPS31	1	1	2	100	-	100
7.		SEC-4	Stock Market Operations and Practices in India	24UCPS32	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	-	-	-	-	-
<b>Total</b>					<b>30</b>	<b>22</b>				<b>700</b>

## SEMESTER IV

S. No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part I</b>	Tamil/ Hindi - IV	24UTAG41/ 24UHDG41	6	3	3	25	75	100	
2.	<b>Part II</b>	English -IV	24UENG41	6	3	3	25	75	100	
3.	<b>Part III</b>	Core Course - 7	Corporate Accounting-II	24UCPC41	5	5	3	25	75	100
4.		Core Course - 8	Principles of Marketing	24UCPC42	4	4	3	25	75	100
5.	<b>Part IV</b>	Elective Course-4	Operation Research	24UCPA41	4	3	3	25	75	100
6.		SEC-5	AI Tools for Businessmen	24UCPS41	2	2	2	25	75	100
7.		SEC-6	Business Data Analytics	24UCPS42	2	2	2	25	75	100
8.		Environmenta l Studies	24UGES41	1	2	2	100	-	100	
<b>Total</b>				<b>30</b>	<b>24</b>				<b>800</b>	



## SEMESTER V

S. No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part III</b>	Core Course -9	Cost Accounting	24UCPC51	6	4	3	25	75	100
2.		Core Course -10	Banking Law and Practice	24UCPC52	6	4	3	25	75	100
3.		Core Course -11	Income Tax Law and Practice-I	24UCPC53	5	3	3	25	75	100
4.		Core Course -12	Project and Viva voce	24UCPC54PR	1	3	-	100	-	100
5.		DSEC-1	Strategic Management / Python Programming	24UCPE51/ 24UCPE52	5	3	3	25	75	100
6.		DSEC-2	Financial Management/ Indirect	24UCPE53/ 24UCPE54	5	3	2	25	75	100
7.		<b>Part IV</b>	Value Education	24UGVE51	2	2	2	25	75	100
8.	Internship		Summer Internship	24UCPI51G	-	1	-	50	50	100
9.	Self Study Course		Practice for Competitive Examinations - Online	24UGCE51	-	1	-	100	-	100
<b>Total</b>				<b>30</b>	<b>24</b>					<b>900</b>
10.	Extra Credit Course (Self Study Course)	Customs Law	24UCPO51	-	2	3	100	-		<b>100</b>

## SEMESTER VI

S. No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part III</b>	Core Course -13	Auditing and Corporate Governance	24UCPC61	6	4	3	25	75	100
2.		Core Course -14	Management Accounting	24UCPC62	6	4	3	25	75	100
3.		Core Course -15	Income Tax Law and Practice-II	24UCPC63	6	4	3	25	75	100
4.		DSEC-1	Investment Analysis and Portfolio Management / International Financial Management	24UCPE61/ 24UCPE62	5	4	3	25	75	100
5.		DSEC-2	Financial Reporting Analysis /Indian Accounting Standards	24UCPE63/ 24UCPE64	5	4	3	25	75	100
6.		Self Study Course	Core Courses Quiz – Online	24UCPQ61	-	1	-	100	-	100
7.		Professional competency skill Enhancement Course	Advanced Excel Practical	24UCPS61P	2	2	2	40	60	100
8.	<b>Part V</b>	Extension Activity		-	1	-	100	-	100	
<b>Total</b>				<b>30</b>	<b>24</b>					<b>800</b>



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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester I	<b>FINANCIAL ACCOUNTING -I</b>	Hours/Week: 5	
Core Course - 1		Credits: 5	
Course Code <b>24UCPC11</b>		Internal 25	External 75

#### COURSE OUTCOMES:

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

- CO1 : state the golden rules, accounting concepts and conventions and also state the meaning, advantages and disadvantages of various process of accounting. [K1]
- CO2 : describe the types of errors, methods of depreciation and the reasons for preparing various accounts and statements.[K2]
- CO3 : explain the concepts and accounting treatment for discounting, endorsement, renewal and retirement of bills of exchange. [K2]
- CO4 : prepare the financial statements of sole proprietorship to find out the profitability and to know the financial position. [K3]
- CO5 : apply the accounting knowledge in finding out the insurance claims, in preparing bank reconciliation statement, in rectifying the errors and depreciation accounts. [K3]

#### UNIT I

**Fundamentals of Financial Accounting:** Financial Accounting – Meaning – Definition  
- Objectives - Basic Accounting Concepts and Conventions - Journal, Ledger Accounts –  
Subsidiary Books — Accounting Equation - Trial Balance (15 Hours)

#### UNIT II

**Rectification of Errors and Bank Reconciliation Statement:** Classification of Errors  
– Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement  
– Need and Preparation. (15 Hours)

#### UNIT III

**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 Adjustment - AS-4 – Contingencies and Events occurring after the balance sheet date – AS-5 - Net Profit of loss for the period, Prior period items and changes in accounting policies.  
(15 Hours)

#### UNIT IV

**Depreciation and Bills of Exchange:** Depreciation - Meaning – Objectives – Causes for Depreciation - Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Units of Production Method – Cost Model vs Revaluation

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

#### UNIT V

**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. (15 Hours)

#### SELF STUDY FOR ASSIGNMENT

1. Causes for Depreciation
2. Retirement of Bill under Rebate

#### NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 20 %</b>
<b>Problems</b>	<b>: 80 %</b>

#### TEXT BOOKS

1. Jain, S.P. & Narang, K.L. (2018). *Advanced Accountancy: Principles of Accounting Including GST*. Volume - I, New Delhi: Kalyani Publishers, 20<sup>th</sup> Revised Edition.
2. Arulanandham, M.A. & Raman. K.S. (2015). *Advanced Accountancy*. Mumbai: Himalaya Publishing House.

#### REFERENCE BOOKS

1. Shukla, M.C., Grewal, T.S & Gupta, S.C.(2016). *Advanced Accounts*. New Delhi: S.Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publications.
3. Maheswari, S.N. *Financial Accounting*, Noida: Vikas Publications, Eleventh Edition.
4. Gupta, R.L & Gupta, V.K.(2022). *Financial Accounting*. New Delhi: Sultan Chand & Sons, Eighth Edition.

**WEB RESOURCES**Unit I: <https://resource.cdn.icai.org/74611bos60479-fnd-cp2-u6.pdf><https://resource.cdn.icai.org/74612bos60479-fnd-cp3.pdf>Unit II: <https://resource.cdn.icai.org/74616bos60479-fnd-cp7-u1.pdf>Unit III: <https://resource.cdn.icai.org/74614bos60479-fnd-cp5.pdf><https://resource.cdn.icai.org/74615bos60479-fnd-cp6.pdf>Unit IV: <https://resource.cdn.icai.org/74620bos60479-fnd-cp9.pdf>Unit V: <https://resource.cdn.icai.org/74619bos60479-fnd-cp8.pdf>**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

Course Code 24UCPC11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	3	3	3	2	2	2	2	3	2
CO2	3	3	3	3	2	2	1	1	2	1
CO3	3	3	3	3	3	2	2	2	2	1
CO4	3	3	3	3	3	2	2	2	3	1
CO5	3	3	3	3	3	2	2	2	2	1

Dr. CMA A. Aruna Devi

Head of the Department

Dr. CMA A. Aruna Devi

Course Designer



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### B.Com. Professional Accounting ( For those who join in 2024-2025)

Semester I	<b>PRINCIPLES OF MANAGEMENT</b>	Hours/Week: 5	
Core Course - 2		Credits: 5	
Course Code		Internal	External
<b>24UCPC12</b>		25	75

#### COURSE OUTCOMES:

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

- CO1 : state the basic management concepts and functions of Management. [K1]
- CO2 : explain the characteristics, types, tools and techniques of Planning, Organising, Staffing, Directing, Co-ordinating and Control. [K2]
- CO3 : describe the process, procedures and steps in various management functions. [K2]
- CO4 : apply the various theories of Motivation in real life situations. [K3]
- CO5 : identify the modern challenges in the management function and find solutions. [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, PeterF.Drucker, Elton Mayo – Functions of Management –Trends and Challenges of Management – Managers: Qualification – Duties – Responsibilities. (15 Hours)

#### UNIT II

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

**UNIT III**

**Organising** : Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organisation – Organisation Chart – Organisation Structure: Meaning and Types – Departmentalisation– Authority and Responsibility – Centralisation and Decentralisation – Span of Management. (15 Hours)

**UNIT IV**

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

**UNIT V**

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

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

(15 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Managing Work From Home [WFH]
2. Qualities of a Good Leader

**TEXT BOOKS**

1. Gupta, C.B. (2021). *Management Theory and Practice*. NewDelhi: S.Chand & Sons Co. Ltd.
2. Dinkar Pagare. (2018).*Principles of Management*. New Delhi: Sultan Chand & Sons Publications, Sixth Edition.
3. Tripathi,P.C.&Reddy,P.N, (2017).*Principles of Management*. Noida: Tata McGraw Hill, Sixth Edition.
4. Prasad,L.M. (2019).*Principles of Management*, New Delhi :S.Chand & Sons Co. Ltd.
5. Sharma, R.K, Shashi K. Gupta & Rahul Sharma.(2021). *Business Organisation and Management*. New Delhi: Kalyani Publications.

**REFERENCE BOOKS**

1. Sundar, K. (2014). *Principles of Management*. Chennai : Vijai Nicholas Imprints Limited.
2. Harold Koontz & Heinz Weirich. (2020). *Essentials of Management*. New Delhi: McGraw Hill, Sultan Chand and Sons, Eleventh Edition.
3. Griffin. (2019). *Management Principles and Applications*. India :Cengage Learning.
4. Mintzberg, H. (2022). *The Nature of Managerial Work*, Harper & Row, New York.
5. Eccles, R.G. & Nohria, N. (1992). *Beyond the Hype: Rediscovering the Essence of Management*. India: Boston The Harvard Business School Press.

**WEB RESOURCES**

1. <http://www.universityofcalicut.info/syl1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>
4. [https://icmai.in/upload/Students/Syllabus2022/Fdn\\_Stdy\\_Mtrl/P4\\_Revised\\_1409\\_22.pdf](https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf)

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

Course Code <b>24UCPC12</b>	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	3	2	2	3	2	3	1	3	1
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

**Strong (3)      Medium (2)      Low (1)**

Dr. CMA A. Aruna Devi  
**Head of the Department**

Dr.S.Chitra Devi  
**Course Designer**





## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester I	<b>BUSINESS ECONOMICS</b>	Hours/Week: 4	
Elective Course -		Credits: 3	
Course Code <b>24UCPA11</b>		Internal 25	External 75

### COURSE OUTCOMES:

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

- CO1 : state the basic concepts of business economics. [K1]
- CO2 : describe the usefulness and significance of national income, sources and determinants of money supply . [K2]
- CO3 : explain various laws relating to demand, supply, utility and production. [K2]
- CO4 : apply the various theories and laws in the decision making of business. [K3]
- CO5 : examining the national income and to measure money supply. [K3]

### UNIT I

**Introduction to Economics :** Introduction to Economics – Wealth, Welfare and Scarcity views on Economics – Positive and Normative Economics – Definition – Scope and Importance of Business Economics Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation. (12Hours)

### UNIT II

**Demand & Supply Functions :** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. .Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting – Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants.

**Determination of National Income:** Definition – Usefulness and Significance of National Income Estimates – Different Concepts of National Income – Measurement of

National Income in India – Limitations and Challenges in National Income Computation (Theory only).

**The Keynesian Theory of Determination of National Income:** Circular Flow in a Simple Two-Sector Model – Two-Sector Model of National Income Determination – The Investment Multiplier – Determination of Equilibrium Income: Three Sector Model – Four Sector Model. (12 Hours)

### UNIT III

**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. Types of Goods: Normal, Inferior and Giffen Goods- Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**Market Failure:** Introduction – Different Sources of Market Failure – Government Intervention to Correct Market Failure. (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 – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer's equilibrium.

**Monetary Policy:** Introduction – Monetary Policy Framework – The organisational Structure for Monetary Policy Decisions. (12 Hours)

### UNIT V

**Product Pricing:** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition–Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features – Kinked Demand Curve.

**Money Market :** The Concept of Money Demand: Function of Money – The Demand for Money – Theories of Demand for Money – Post-Keynesian Developments in the Theory of Demand for Money (12 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Demand Determinants
2. Determinants of Money Supply

**TEXT BOOKS**

1. Ahuja, H.L. (2019). *Business Economics–Micro & Macro*. New Delhi: S Chand and Company Private Ltd.
2. Mithani, D.M. (2010). *Money, Banking, International Trade and Public Finance*. Mumbai: Himalaya Publishing House Pvt. Ltd, Sixteenth Revised Edition.
3. Jain, T.P. (2014). *Business Economics*. Global Publication Private Ltd.
4. Chaudhary, C.M. (2019). *Business Economics*. RBSA Publishers.

**REFERENCE BOOKS**

1. Puri, V.K. & Mishra, S.K. (2015). *Indian Economy*. Mumbai: Himalaya Publishing house, Thirty Third Revised Edition.
2. Sankaran, S. (2013). *Business Economics*. Chennai: Margham Publications, Fourth Edition
3. Dutt & Sundaram. (2023). *Indian Economy*. New Delhi: S.Chand & Sons, Seventy Second Edition.

**WEB RESOURCES**

Unit I - <https://resource.cdn.icai.org/74657bos60481-fnd-p4-cp1-u1.pdf>

<https://resource.cdn.icai.org/74667bos60481-fnd-p4-cp5.pdf>

[https://icmai.in/upload/Students/Syllabus2022/Fdn\\_Stdy\\_Mtrl/P4\\_Revised\\_1409\\_22.pdf](https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf)

Unit II - <https://resource.cdn.icai.org/74659bos60481-fnd-p4-cp2-u1.pdf>

<https://resource.cdn.icai.org/74661bos60481-fnd-p4-cp2-u3.pdf>

<https://resource.cdn.icai.org/74668bos60481-fnd-p4-cp6-u1.pdf>

<https://resource.cdn.icai.org/74669bos60481-fnd-p4-cp6-u2.pdf>

Unit III - <https://resource.cdn.icai.org/74671bos60481-fnd-p4-cp7-u2.pdf>

Unit IV – <https://resource.cdn.icai.org/74662bos60481-fnd-p4-cp3-u1.pdf>

<https://resource.cdn.icai.org/74676bos60481-fnd-p4-cp8-u3.pdf>

Unit V - <https://resource.cdn.icai.org/74664bos60481-fnd-p4-cp4-u1.pdf>

<https://resource.cdn.icai.org/74665bos60481-fnd-p4-cp4-u2.pdf>

<https://resource.cdn.icai.org/74666bos60481-fnd-p4-cp4-u3.pdf>

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

Course Code 24UCPA11	PO1		PO 2	PO3		PO4		PO 5	PO 6	PO 7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1. a	1. b	2.	3. a	3. b	4. a	4.b	5	6	7
<b>CO1</b>	3	2	2	3	2	3	1	3	1	3
<b>CO2</b>	3	2	2	3	2	3	1	3	1	3
<b>CO3</b>	3	2	2	3	2	3	2	3	2	3
<b>CO4</b>	3	2	2	3	2	3	2	3	2	3
<b>CO5</b>	3	2	2	3	2	3	2	3	2	3

**Strong (3)      Medium (2)      Low (1)**

Dr. CMA A. Aruna Devi  
Head of the Department

Dr.D.Jeya priya  
Course Designer



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester I	<b>WOMEN PROTECTION LAWS</b>	Hours/Week: 2	
Elective Course NME - 1		Credits: 2	
Course Code <b>24UCPN11</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the basic concepts of women protection in The Hindu Succession Act, 1956, The Protection of Women from Domestic Violence Act, 2005, The Maternity Benefit (Amendment) Act 2017, The Indecent Representation of Women (Prohibition) Act, 1986 , The Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013, Married Women Rights in India, The Dowry Prohibition Act, 1961. [K1]
- CO2 : highlight the eligibility and applicability of Women Protection Acts. [K1]
- CO3 : describe the features and powers of protection officers and Government. [K2]
- CO4 : explain the provisions of women protection acts in complaint process. [K2]
- CO5 : apply the provisions of women protection acts by knowing offences, penalty and punishment. [K3]

#### UNIT I

**The Hindu Succession Act 1956:** Applications of Act – The Hindu Succession Amendment Act 2005 – Legal Heirs of Women – Rights of Women under Hindu Succession Act 2015.

**The Maternity Benefit (Amendment) Act 2017:** Applicability – Eligibility –Purposes of Providing Maternity Leave – Features of Maternity Benefit Amendment Act 2017 – Significance of The Maternity Benefit Amendment Act 2017. (6 Hours)

## UNIT II

**The Protection of Women from Domestic Violence Act, 2005:** Definition of Domestic Violence – Objectives of the Domestic Violence Act, 2005 – Rights of Aggrieved Person – Essential Provisions of the Domestic Violence Act, 2005 – Appointment of Protection Officers – Powers and Functions of Protection Officers – Powers and Functions of Service Providers – Duties and Functions of Police Officers and Magistrate – Shelter Homes – Medical Facilities – Duties of Providers of Shelter Homes and Medical Facilities – Duties of the Government – Application to the Magistrate – Monetary Reliefs – Custody orders – Protection orders – Residence order- Jurisdiction and procedure. (6 Hours)

## UNIT-III

**The Indecent Representation of Women (Prohibition) Act, 1986 :** Definition of Indecent Representation – Preamble of the Act – Salient features of the Act – Section 2 to Section 10 – Prohibitions under The Indecent Representation of Women (Prohibition) Act, 1986 – Penalty – Offences by Companies – Offences to be Cognizable and Bailable– Power to make Rules. (6 Hours)

## UNIT-IV

**The Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013 :** Definition of Sexual Harassment – The Prohibition of Sexual Harassment of Women at Workplace Act, 2013: Constitution of Internal Complaints Committee and Local Complaints Committee – Complaint under Sexual Harassment – Manner of Enquiry into Complaint - Inquiry Report - The Complaint Process – Duties of Employer – Duties of District Officer – Penalty for Non-Compliance with the provisions of the POSH Act. (6 Hours)

## UNIT V

**Married Women Rights in India:** Marriage – Laws for Married Women's Rights in India – Multiple Roles of Women.

**The Dowry Prohibition Act, 1961:** Definition of Dowry – The Dowry Prohibition (Maintenance of Lists of Presents to the Bride and Bridegroom) Rules, 1985 – Powers of Dowry Prohibition Officers – Offences to be Cognizable – Burden of Proof in Certain Cases – Penalty for giving or taking Dowry. (6 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Case laws related to Women Protection
2. Recent Amendments for Women Protection

**TEXT BOOK**

Study Material Prepared by the Course Teacher

**REFERENCE BOOKS**

1. Das, P.K.(2011). *Protection of Women from Domestic Violence*. New Delhi: Universal Law Publishing Company Private Ltd, Fourth Edition.
2. Paras Diwan & Peeyushi Diwan. (2016). *Modern Hindu Law (Codified and Uncodified)*, Haryana: Allahabad Hindu Agency, Ninth Edition.

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

Course Code 24UCPN11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	2	3	1	2	3	2	3	3	2
CO2	2	3	1	2	3	2	3	3	2	1
CO3	3	3	1	1	3	3	3	3	3	1
CO4	3	3	1	1	3	3	3	3	3	1
CO5	3	3	1	1	3	3	3	3	3	1

**Strong (3)      Medium (2)      Low (1)**

Dr.CMA.A.Aruna Devi

**Head of the Department**

Dr.G.Balasaraswathi

**Course Designer**



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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## B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester I	<b>FUNDAMENTALS OF COMMERCE</b>	Hours/Week: 2	
Foundation Course – SEC - 1		Credits: 2	
Course Code <b>24UCPF11</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts of commerce and management fields. [K1]
- CO2 : recall the types of accounts, book keeping, types of shares and debentures. [K1]
- CO3 : explain the types of organization and types of companies. [K2]
- CO4 : describe the features and concepts of various acts. [K2]
- CO5 : explain the procedure for filing the Income tax returns and GST return. [K2]

### UNIT I

**Commerce:** Introduction – Definition of Commerce – Importance's of Commerce – Meaning of barter system – business – industry – trade hindrances of trade – branches of Commerce – Indian Economy

(6 Hours)

### UNIT II

**Accounting:** Introduction Book – Keeping – Meaning – Definition – Objectives – Accounting – Meaning – Definition – Objectives – Types of Accounts – Financial Accounting – Cost Accounting – Management Accounting – its features and Difference – Corporate Accounting – Types of Shares and Debentures.

(6 Hours)



### UNIT III

**Meaning and importance of Types of Organization:** Sole trader – Partnership – Limited Liability Partnership (LLP) – Companies Act 2013 – Types of Companies – Private, Public, OPC – Cooperative Societies. (6 Hours)

### UNIT IV

**Introduction to Legal Business Aspects:** 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 (6 Hours)

### UNIT V

**Tax Return Filing:** Meaning and Types of Taxation – Types of Returns – Filing of Income tax Return – Filing of GST return – Slab rates. (6 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Types of accounts
2. Cooperative Societies

### TEXT BOOKS

1. Y.K.Bhusha. (2022). *Business organisation*. New Delhi:S.Chand & Sons Co. Ltd
2. S. P. Jain & K. L. Narang. (2023). *Financial Accounting- I*.New Delhi:Kalyani Publishers.
3. N.D.Kapoor. (2022). *Mercantile Law*. New Delhi :Sultan Chand & Sons.
4. T. Srinivasan. (2024). *Income Tax & Practice*. Chennai :fVijay Nicole Imprints Private Limited.

### REFERENCE BOOKS

1. Gupta, R.L & Gupta, V.K. (2022). *Financial Accounting*.New Delhi: Sultan Chand & Sons, Eighth Edition.
2. Kapoor, N.D. (2015). *Elements of Mercantile Law*. New Delhi: S.Chand & Co. Ltd,37<sup>th</sup> Edition.
3. Mehrotra, H.C. & Goyal, S.P. (2022). *Income Tax Law and Accounts*. Agra: Sahitya Bhawan Publications, Current Assessment Year.

**WEB RESOURCES**

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>
3. <https://resource.cdn.icai.org/74682bos60481-fnd-p4-cp10.pdf>

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

Course Code <b>24UCPF11</b>	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	2	2	1	1	1	1	2	1	1
CO2	2	2	1	1	1	1	2	1	1	1
CO3	2	2	1	2	2	2	2	1	1	1
CO4	2	2	1	2	2	2	2	1	1	1
CO5	3	3	3	3	3	3	3	2	1	1

**Strong (3)      Medium (2)      Low (1)**

Dr.CMA A.Aruna Devi  
**Head of the Department**

Dr.S.Chitra Devi  
**Course Designer**



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Semester II	<b>FINANCIAL ACCOUNTING -II</b>	Hours/Week: 5	
Core Course - 3		Credits: 5	
Course Code <b>24UCPC21</b>		Internal 25	External 75

### COURSE OUTCOMES

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

CO1 : state the concepts relating to single entry system, branch accounts, departmental accounts and the role and development of Accounting Standards.

[K1]

CO2 : describe the settlement of accounts at the time of retirement, death and dissolution of firms. [K2]

CO3 : explain the accounting treatments for branch accounts, departmental accounts, and partnership accounts. [K2]

CO4 : prepare branch accounts, departmental accounts and to prepare financial statements from incomplete records. [K3]

CO5 : apply the Accounting Standards knowledge in preparing financial statements. [K3]

### UNIT I

**Branch and Departmental Accounts:** Branch Accounts – Accounting Aspects – Debtors system – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches - Foreign Branches – Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price. (15 Hours)

**UNIT II**

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

**UNIT III**

**Partnership Accounts – II:** Dissolution of Partnership – Methods – Settlement of Accounts Regarding Losses and Assets – Realization 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 IV**

**Accounting Standards for financial reporting (Theory only):** Objectives and Uses of Financial Statements for Users – Role of Accounting Standards – Development of Accounting Standards in India Role of IFRS – IFRS Adoption vs Convergence Implementation Plan in India – IndAS – An Introduction – Difference between IndAS and IFRS. (15 Hours)

**UNIT V**

**Accounting Standards:** AS 9 – Revenue Recognition – AS 11 – The Effects of Changes in Foreign Exchange Rates – AS 12 – Accounting for Government Grants. (15 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Methods of calculation of profit for incomplete records
2. Difference between IndAS and IFRS

**NOTE:**

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 30 %</b>
<b>Problems</b>	<b>: 70 %</b>

**TEXT BOOKS**

1. Jain, S.P. & Narang, K.L. (2018). *Advanced Accountancy: Principles of Accounting Including GST*. Volume - I, New Delhi: Kalyani Publishers, 20<sup>th</sup> Revised Edition. (Unit I – III)
2. Rawat, D.S. (2018). *Students' Guide to Accounting Standards (Including Introduction of Ind AS) (CA-Intermediate)*. (Unit IV and V)

**REFERENCE BOOKS**

1. Shukla, M.C., Grewal, T.S.& Gupta, S.C.(2016). *Advanced Accounts*. New Delhi: S.Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publications.
3. Maheswari,S.N.*Financial Accounting*, Noida: Vikas Publications, Eleventh Edition.
4. Gupta, R.L & Gupta, V.K.(2022). *Financial Accounting*.New Delhi: Sultan Chand & Sons, Eighth Edition.

**WEB RESOURCES:**

Unit I: [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P6\\_new.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf)

Unit II: [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P6\\_new.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P6_new.pdf)

Unit III: <https://resource.cdn.icai.org/74621bos60479-fnd-cp10-u1.pdf>

<https://resource.cdn.icai.org/74622bos60479-fnd-cp10-u2.pdf>

<https://resource.cdn.icai.org/74623bos60479-fnd-cp10-u3.pdf>

<https://resource.cdn.icai.org/74624bos60479-fnd-cp10-u4.pdf>

<https://resource.cdn.icai.org/74625bos60479-fnd-cp10-u5.pdf>

Unit IV: <https://resource.cdn.icai.org/74626bos60479-fnd-cp10-u6.pdf>

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

Course Code <b>24UCPC21</b>	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	1	2	3	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	2	1	1	2
CO4	3	3	3	3	3	2	1	2	2	3
CO5	3	3	3	3	3	3	1	1	2	3

**Strong (3)      Medium (2)      Low (1)**

Dr. CMA A. Aruna Devi

**Head of the Department**

Dr. CMA A. Aruna Devi

**Course Designer**



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR**

**Quality Education with Wisdom and Values**

### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester II	<b>BUSINESS LAWS</b>	Hours/Week: 5	
Core Course - 4		Credits: 5	
Course Code <b>24UCPC22</b>		Internal 25	External 75

#### COURSE OUTCOMES:

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

- CO1 : state the provisions relating to business laws. [K1]
- CO2 : understand and explain the provisions of Sale of Goods Act. [K2]
- CO3 : describe the rights and duties of parties involved in various Acts. [K2]
- CO4 : apply the provisions of Business laws and Sale of goods Act in real life situation. [K3]
- CO5 : interpret different cases relating to Contracts, negotiable instruments & Sale of goods by applying the suitable provisions. [K3]

#### UNIT I

**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 – Quasi 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.

**The Indian Partnership Act, 1932:** General Nature of Partnership – Relations of Partners – Procedure for Registration of a Firm – Rights and Duties of Partners – Reconstitution of Firms – Modes of Dissolution – Rights and Liabilities of Partners on Dissolution. (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.

**The Negotiable Instruments Act, 1881:** Meaning – Characteristics – Bill of Exchange – Promissory Note – Cheque – Classification of Negotiable Instruments – Dishonour of Cheques. (15 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Rights and Duties of Partners
2. Unpaid Seller

**NOTE:****Composition of the Question Paper:**

**Application based : 30 %**

**Knowledge based : 70 %**

**TEXT BOOKS**

1. Kapoor ,N.D. (2022). *Business Laws*. New Delhi :Sultan Chand and Sons, Twenty Third Revised Edition.
2. Pillai,R.S.N. (2007). *Business Law*. New Delhi :S.Chand&Sons.
3. Kuchhal,M.C & Vivek Kuchhal. (2018). *Business law*. New Delhi: S Chand Publishing House, Seventh Edition.

4. Dhandapani, M.V. *Business Laws*. New Delhi :Sultan Chand and Sons.
5. Shusma Aurora. (2020). *Business Law*. New Delhi: Taxmann, Eighth Edition.

### REFERENCE BOOKS

1. Preethi Agarwal.(2023). *Business Law*.Chennai : CA Foundation Study Material.
2. Saravanavel, Sumathi & Anu.(2018). *Business Law*. Mumbai: Himalaya Publications.
3. Kavya & Vidhyasagar. *Business Law*. New Delhi: Nithya publication.
4. Geet, D.(2017). *Business Law*. Pune : Nirali Prakashan Publication, Third Edition.
5. Sreenivasan, M.R.(2018). *Business Laws*. Chennai: Margham Publications.

### WEB RESOURCES

Unit I : <https://resource.cdn.icai.org/74579bos60476-fnd-p2-nset-cp1.pdf>

<https://resource.cdn.icai.org/74598bos60476-fnd-p2-nset-cp7.pdf>

Unit II : <https://resource.cdn.icai.org/74583bos60476-fnd-p2-nset-cp2-u4.pdf>

<https://resource.cdn.icai.org/74584bos60476-fnd-p2-nset-cp2-u5.pdf>

Unit III: <https://resource.cdn.icai.org/74585bos60476-fnd-p2-nset-cp2-u6.pdf>

Unit IV : <https://resource.cdn.icai.org/74590bos60476-fnd-p2-nset-cp3-u2.pdf>

<https://resource.cdn.icai.org/74591bos60476-fnd-p2-nset-cp3-u3.pdf>

<https://resource.cdn.icai.org/74592bos60476-fnd-p2-nset-cp3-u4.pdf>

Unit V: <https://resource.cdn.icai.org/74594bos60476-fnd-p2-nset-cp4-u2.pdf>

<https://resource.cdn.icai.org/74595bos60476-fnd-p2-nset-cp4-u3.pdf>

<https://resource.cdn.icai.org/74596bos60476-fnd-p2-nset-cp5.pdf>



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

Course Code <b>24UCPC22</b>	PO1		PO2	PO3		PO4		PO 5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PS O 4.a	PS O 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	2	1	3	2	3	2	3
CO2	3	1	3	2	1	3	2	3	2	3
CO3	3	1	1	2	1	3	1	1	2	1
CO4	3	1	3	2	1	3	2	3	2	3
CO5	3	2	3	2	1	3	2	3	2	3

**Strong (3)      Medium (2)      Low (1)**

Dr. CMA A. Aruna Devi  
**Head of the Department**

Mrs.A.Alphonse Mary  
**Course Designer**



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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester II	<b>COMPUTER APPLICATION IN BUSINESS PRACTICAL</b>	Hours/Week: 4	
Elective Course-2		Credits: 3	
Course Code		Internal	External
<b>24UCPA21P</b>		40	60

### COURSE OUTCOMES

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

- CO1 : explain the basic concepts of a word processing package, electronic spreadsheet software, power point presentation and goods and services tax in business. [K2]
- CO2 : describe various terminologies used in the operation of computer systems in a business environment. [K2]
- CO3 : present the word documents, spread sheets. mail merge and power point presentations in business, exporting returns and uploading to GSTN. [K3]
- CO4 : apply various terminologies used in the operation of computer systems in a business environment. [K3]
- CO5 : generate electronic mail for communicating in an automated office, prepare spreadsheet for business, final accounts with GST and create business presentations and business documents. [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 – Auto correct – Auto Text – Bullets and Numbering – Tabs – Paragraph Formatting – Indent and Page Formatting – Header and Footer. (12 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. (12 Hours)

**UNIT III**

**Preparing Presentations:** Basics of Presentations: Slides – Fonts – Drawing – Editing – Inserting Tables, Images, Texts and Symbols – Media – Design – Transition – Animation – Slide show – Creating Business Presentations. (12 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.

**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. (12 Hours)

**UNIT V**

**Accounting Fundamentals:** Goods and Services Tax – Company Formation – Groups – Ledgers – Vouchers – Preparation of Final Accounts with GST – Stock Summary – Purchase and Sales Invoice – Tax Invoice. (12 Hours)

**MS Word**

1. Format the Text using Insert and Format Menu.
2. Creation of Table.
3. Prepare a Resume in MS-Word.
4. Draft a Letter using Mail Merge Option.

**MS Excel**

5. Prepare a Salary bill 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.
6. Calculate Correlation and Regression using Statistical Functions.
7. Calculate Commission to Salesmen on the basis of their total sales. Create a suitable Worksheet with necessary information and use data sort to display results. Also use Data Filters to consider at least five different criteria.
8. Prepare a Mark Statement using MSExcel with Chart.
9. Calculate Mean, Median and Mode for Individual and Discrete Series using statistical functions.

10. Calculate Income Tax payable for Individual Assessee.
11. Create Programs by using Absolute Referencing, Relative Referencing and Combined/Hybrid Referencing.
12. Creation of a new company.
13. Alteration of existing company details.
14. Opening two or more company with different names.
15. Creation of groups in tally.
16. Creation of single and multiple ledgers in tally.
17. Creation of different types of vouchers.
18. Creation of final accounts without opening balances.
19. Creation of final accounts with opening balances covering all types of vouchers, Preparation and printing of daybooks, ledgers and trial balance.
20. Establishing GST and Defining Tax Details.
21. Recording Intrastate Inward Supplies of Goods and Services.
22. Recording Interstate Inward Supplies of Goods and Services.
23. Generating GSTR 1 Report in Tally ERP 9.
24. Setting off Input Tax Credit.
25. Exporting Returns and Uploading to GSTN.

#### **SELF STUDY FOR ASSIGNMENT**

1. Conversion of text to tables
2. Inserting Page numbers

**Note: Theory -1 Hour**  
**Lab - 3 Hours**

#### **TEXT BOOKS**

1. Parameswaran. (2013). *Computer Application in Business*. UP :S.Chand Publishing. Seventh Edition.
2. Sandeep Srivastava and Meera Goyal. (2016). *Computer Applications in Business*. UP: SBPD Publications.
3. Mani Bansal and Sushil Kumar Sharma. (2017). *Computer Application In Business*. Mumbai: Maharashtra.
4. Peter Norton. (2008). *Introduction to Computers*. Noida: Tata McGraw-Hill.
5. Renu Gupta.(2015). *Computer Applications in Business*. New Delhi: Shree Mahavir Book Depot Publishers.

**REFERENCE BOOKS**

1. Gupta and Swati.(2020).*Office Automation System*. USA: Lap Lambert Academic Publication.
2. Jennifer Ackerman Kettel, GuyHat-Davis & Curt Simmons. (2003). *Microsoft 2003*. Noida: Tata McGraw Hill.
3. Deepalakshmi,R.(2019).*Computer Fundamentals and Office Automation*. Tamilnadu : Charulatha Publications.
4. John Walkenbach,(2011). *MS Excel2007 Bible*. New Jercey, USA: Wiley Publication.
5. Glyn Davis & Branko Pecar. (2013). *Business Statistics using Excel*. Chennai: Oxford Publications.

**WEB RESOURCES**

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

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

Course Code <b>23UCPA21P</b>	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	2	3	3	1	3	3	1	2
CO2	2	3	1	3	3	2	3	3	1	2
CO3	2	3	1	3	3	2	3	3	1	2
CO4	3	3	2	3	3	3	3	3	2	2
CO5	3	3	2	3	3	3	3	3	2	2

**Strong (3)      Medium (2)      Low (1)**

Dr. CMA. Aruna Devi  
Head of the Department

Dr.G.Balasaraswathi  
Course Designer



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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester II	<b>BASIC LABOUR LAWS</b>	Hours/Week: 2	
Elective Course NME - 2		Credits: 2	
Course Code <b>24UCPN21</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the basic concepts relating to labour laws. [K1]
- CO2 : outline the essential elements, Contribution, applicability and non- applicability of various Acts. [K1]
- CO3 : describe the features and purposes of various Acts. [K2]
- CO4 : explain the provisions relating to Factories Act, Employees Provident Fund Act, Employee State Insurance Act and Minimum Wages Act. [K2]
- CO5 : apply the provisions of labour laws in real life situations.[K3]

#### UNIT- I

**Factories Act, 1948:** Introduction – Important Definitions – Welfare Measures: Health – Safety – Welfare – Working hours – Employment of young persons – Annual leave with wages

(6 Hours)

#### UNIT- II

**Employees Provident Fund and Miscellaneous Provisions Act, 1952:** Introduction – Schemes – Applicability – Non-Applicability – Employees' Provident Fund Scheme – Employees' Pension Scheme – Employees' Deposit Linked Insurance Scheme – Contributions.

(6 Hours)

### **UNIT- III**

**Employees State Insurance Act, 1948:** Introduction – Object – Applicability – Important Definitions – Employees’ State Insurance Incorporation – Employees’ State Insurance Fund – Purposes – Contributions – Benefits.

(6 Hours)

### **UNIT-IV**

**Minimum Wages Act, 1948:** Introduction – Object – Applicability – Important Definitions – Fixing of Minimum Rate of Wages – Overtime – Night Shift – Claims.

(6 Hours)

### **UNIT-V**

**Payment of Gratuity Act, 1972 :** Introduction – Objective – Important Definitions – Payment of Gratuity – Forfeiture of Gratuity – Amount and Application of Gratuity – Mode of Payment – Recovery of Gratuity.

(6 Hours)

### **SELF STUDY FOR ASSIGNMENT**

1. Penalties for Contravention of Provisions of Factories Act
2. Provisions of Maternity Benefits Act, 2017

### **TEXT BOOK**

Study Material Prepared by the Course Teacher.

### **REFERENCE BOOK**

Srivastava, S.C. (2020). *Industrial Relations and Labour Laws*, New Delhi: Vikas Publishing House Pvt Ltd.

### **WEB RESOURCE**

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-Feb-2022.pdf>

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

Course Code 23UCPN21	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	3	2	2	3	2	3	1	3	1
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

**Strong (3)      Medium (2)      Low (1)**

Dr. A. Aruna Devi  
**Head of the Department**

Dr. D.Jeya Priya  
**Course Designer**





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### B.Com. Professional Accounting

( for those who join in 2024-2025)

Semester II	<b>QUANTITATIVE SKILLS</b>	Hours/Week: 2	
Skill Enhancement		Credits: 2	
Course Code		Internal	External
<b>24UCPS21</b>		25	75

### COURSE OUTCOMES

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

- CO1 : state the concept of ratio, proportions, laws of indices, laws of logarithms, set theory and its properties, commercial arithmetic concepts.[K1]
- CO2 : the types of ratio, properties of proportions, types of indices, different methods of calculating interest [K1]
- CO3 : describe the ratios, proportions, indices, logarithms, operations on sets.[K2]
- CO4 : discuss the time value of money, arithmetic and geometric progression. [K2]
- CO5 : calculate the ratios, proportions, indices, logarithms, De-morgan's laws using venn diagram, progression and time value of money. [K3]

### UNIT I

**Set Theory:** Elements of a Set - Methods of describing Sets - Types of Sets - Operation on Sets - Union of Sets - Intersections of Sets - Distributive Laws of Union and Intersection - Complement of a Set - Difference of two Sets - Symmetric Difference - De- Morgan's Laws - Venn diagram. (6 Hours)

### UNIT II

**Ratio:** Properties of Ratio – Different Kinds of Ratio

**Proportions:** Properties of Proportions (4 Hours)  
**UNIT III**

**Indices:** Types of Indices - Laws of operation with Indices.

**Logarithm:** Laws of Logarithms (8 Hours)

**UNIT IV**

**Time Value of Money :** Simple Interest-Compound Interest (6 Hours)

**UNIT V**

**Series:** Sum of the series.

**Arithmetic Progression:** The  $n^{\text{th}}$  term of an A.P - Sum of  $n$  terms of Series in A.P.

**Geometric Progression:** The  $n^{\text{th}}$  term of a G.P - Sum of  $n$  terms of Series in G.P  
 (6 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Number System
2. Insertion of Arithmetic Means and Geometric Means

**NOTE:**

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

**Problems : 80**

**%**

**TEXT BOOKS**

1. Manoharan, M. & Elango, C. (2013). *Business Mathematics*. Palani: Palani Paramount Publications.(Unit I,III,IV)
2. Vittal, P.R.(2012). *Business Mathematics*. Chennai: Margham Publications.(Unit II & V)

**REFERENCE BOOKS**

1. Ranganath, G.K. Santangiram, & Rajaram. (2011). *Business Mathematics*. New Delhi: Himalaya Publishing House.
2. PonnienSelvi, M. & Sridevi, N. (2011). *Business Mathematics*. Virudhunagar:Yoga Publishing House, 2<sup>nd</sup> Revised and Enlarged Edition.

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

Course code 24UCPS21	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	3	3	3	2	3	3	1	1	-
CO2	3	3	3	3	3	1	3	3	-	-
CO3	3	3	3	3	3	3	3	3	1	3
CO4	3	3	3	2	3	3	3	1	-	2
CO5	3	3	3	3	3	3	3	3	1	2

**Strong (3)**

**Medium (2)**

**Low (1)**

Dr. A. Aruna Devi  
Head of the Department

Dr. G. Balasaraswathi  
Course Designer