



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

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

VIRUDHUNAGAR

Quality Education with Wisdom and Values

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

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

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

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

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

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	

Everyday Banking/ Practical Banking	24UCON11N/ 24UCON11	I	Commerce (Aided)
Basic Accounting Principles	24UCON21	II	
Everyday Banking	24UCON11N	I	Commerce (Self)
Emotional Intelligence	24UCON21N	II	
Everyday Banking/Self- Employment and Startup Business	24UCON11N/ 24UCCN11	I	Commerce C.A.(Self)
Fundamentals of Marketing	24UCCN21	II	
Everyday Banking/ Practical Banking	24UCPN11N/ 24UCPN12N	I	Commerce Professional Accounting
Basic Accounting Principles	24UCPN21N	II	
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 and 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	
Introduction to HTML	24UCSN11N	I	Computer Science
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
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.

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

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

Vision of the Department of Commerce

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

Mission of the Department of Commerce

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

B.1.1. Programme Educational Objectives (PEOs)

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

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

Programme

The students will be able to

- get employment in banks, IT sectors, Educational Institutions and Leading Companies and also to shine as successful entrepreneurs.
- apply the acquired computation and digital skills in wider areas of commerce and Industry.
- engage in lifelong learning and also serve the society with a focus on ethics and values.

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

B.1.2. Programme Outcomes (POs)

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

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

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

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

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

PO1 - *Disciplinary Knowledge*

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

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

PO2 - *Communication Skills*

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

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

PO3 - *Scientific Reasoning and Problem Solving*

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

PO4 - *Critical thinking and Analytical Reasoning*

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

PSO 4.b : analyse commerce oriented statements/information with appropriate formulae, tools and programmes, interpret the findings and provide need based suggestions leading to Research and Development activities.

PO5 - Digital Literacy, Self - directed and Lifelong learning

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

PO6 - Cooperation/Team Work and Multicultural Competence

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

PO7 - Moral and Ethical awareness

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

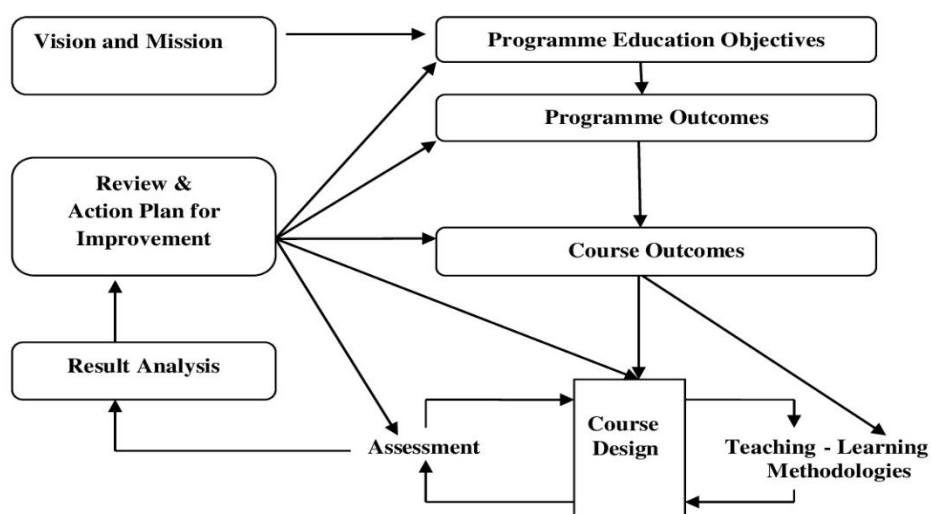
PO-PEO Mapping Matrix

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

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

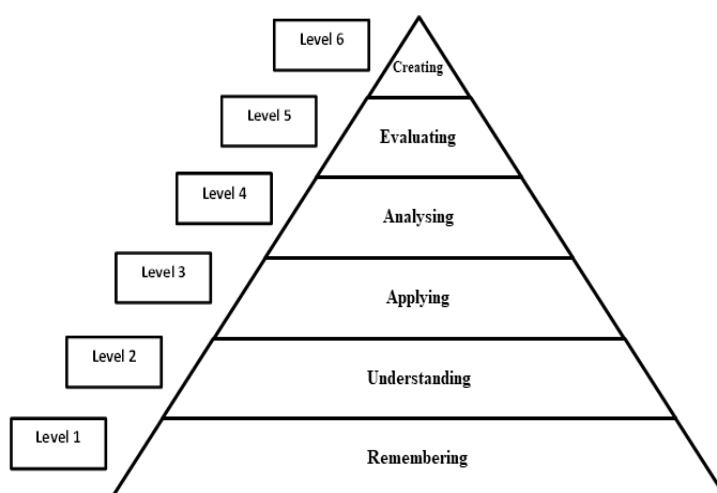
B.1.4. Course Outcomes (COs)

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



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

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I	:	Tamil/Hindi Course
Part II	:	English
Part III	:	Core Courses
		Elective Courses • Generic Elective Courses • Discipline Specific Elective Courses
		Self-Study Course - online
Part IV	:	Skill Enhancement Courses (SEC)

		Elective Courses (NMEC)
		Environmental Studies Value Education
		Field Project/Internship
		Self-Study Course - online
Part V	:	National Service Scheme/ Physical Education/ Youth Red Cross Society/ Red Ribbon Club/ Science Forum/ Eco Club/ Library and Information Science/ Consumer Club/ Health and Fitness Club/ National Cadet Corps/ Rotaract Club

B.2 EVALUATION SCHEME

B.2.1.PART II

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

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

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

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

INTERNAL ASSESSMENT

Distribution of Marks

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Practical

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

*Average of the two practical tests will be considered

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

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

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

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

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

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

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

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

B.2.3.1 FOUNDATION COURSE

INTERNAL ASSESSMENT

Distribution of Marks

Theory

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

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

Question Pattern for Periodic Tests

Duration: 1 Hour

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

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

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

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

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

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

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

Two Quiz Tests - Better of the two will be considered

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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 ½Hours**

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
	:	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**)

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

Programme Articulation Matrix (PAM)

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

Indirect Attainment of POs for all Courses

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

Attainments of POs for all Courses

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

Overall PO Attainment= 75% of Direct PO Attainment +

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

Graduation Batch	Overall 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. (Computer Applications) Programme.



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Quality Education with Wisdom and Values

BACHELOR OF COMMERCE (COMPUTER APPLICATIONS) - (4028)

B.Com. (CA)

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 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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BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)

Programme Code – 4028

PROGRAMME CONTENT

SEMESTER I

2024-2025 onwards

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	Office Automation Practical	24UCCA11P	4	3	3	40	60	100
6.	Part IV	NME-1	Everyday Banking/ Self- Employment and Start-up Business	24UCON11N/ 24UCCN11	2	2	3	25	75	100
7.		SEC-1 Foundation Course	Fundamentals of Commerce with Computer Applications	24UCCF11	2	2	3	25	75	100
Total					30	23	700			

B.Com. (Computer Applications) - 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	Programming in C Practical	24UCCA21P	4	3	3	40	60	100
6.	Part IV	NME-2	Fundamentals of Marketing	24UCCN21	2	2	3	25	75	100
7.		SEC-2	MS Office Tools – Business Analytics Practical	24UCCS21PN	2	2	3	40	60	100
Total					30	23				700



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BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)

Programme Code – 4028

PROGRAMME CONTENT

B.Com. (Computer Applications) - 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	Business Mathematics and Statistics	24UCCC31	5	5	3	25	75	100
5.		Elective Course -3	Programming in Java Practical	24UCCA31P	4	3	3	40	60	100
6.	Part IV	SEC – 3	Web Technology (PHP) Practical	24UCCS31P	1	1	2	100	-	100
7.		SEC – 4	Stock Market Operations and Practices in India	24UCOS32	2	2	2	25	75	100
8.			Environmental Studies	24UGES41	1	-	-		-	
Total					30	22	700			

B.Com. (Computer Applications) - SEMESTER IV

S. No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	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	Company Law	24UCCC41	4	4	3	25	75	100
5.		Elective Course -4	Relational Database Management System Practical	24UCCA41P	4	3	3	40	60	100
6.	Part IV	SEC - 5	AI Tools for Data Analyst	24UCCS41	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	2	100	-	100
Total					30	24				800

B.Com. (Computer Applications) - 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	Financial Management/ Indirect Taxation	24UCCE51/ 24UCCE52	5	3	3	25	75	100
6.		Elective Course DSEC-2	Software Engineering and Unified Modeling Language (UML) Practical/ Object oriented Analysis and Design Unified Modeling Language(UML) Practical	24UCCE53P/ 24UCCE54P	5	3	3	40	60	100
7.	Part IV		Value Education	24UGVE51	2	2	3	25	75	100
8.		Self-Study Course	Practice for Competitive Examinations - Online	24UGCE51	-	1	2	100	-	100
9.		Internship / Industrial Training	Internship	24UCOI51	-	1	-	100	-	100
Total					30	24				900
		Extra Credit Course (Self-Study Course)	Principles of Marketing	24UCCO51	-	2	3	100	-	100

B.Com. (Computer Applications) - 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	R Language Practical / Tally Practical	24UCCE61P/ 24UCCE62P	5	4	3	40	60	100
5.		Elective Course DSEC- 4	Entrepreneurial Development / Human Resource Management	24UCCE63/ 24UCCE64	5	4	3	25	75	100
6.		Self-Study Course	Discipline Specific Quiz - Online	24UCCQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	Python Programming Practical	24UCCS61P	2	2	2	40	60	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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**NME Course offered by
Department of Commerce (Aided).
Department of Commerce (SF) and
Department of Commerce CA (SF)
(2025-2026 onwards)**

Semester I	EVERYDAY BANKING	Hours/Week: 2	
NME - 1		Credits: 2	
Course Code 24UCON11N		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 banking, cheque, passbook, demand draft, required application forms, online banking, machines, loans and bank process. [K1]

CO2: describe the process and details related to simple banking operations. [K1]

CO3: explain the types of prescribed books and forms, procedure for online banking, loans, and fund. [K2]

CO4: explain the latest applications in everyday banking. [K2]

CO5: fill up prescribed forms for applying and sign up for banking services and loans. [K3]

UNIT I

Banking–Definition–passbook–cheque book–Format of Cheque–Filling up of Cheque–Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque–Payable at par – Demand Draft. (5 Hours)

UNIT II

Application filling – Account Opening form –Filling up–Documents required Debit Card–Credit Card–ATM Machine–Cash Deposit Machine– Passbook printing machine. MICR–IFSC–Fund transfer through ECS–NEFT–RTGS– Form filling for Fund transfer. (5

Hours)

UNIT III

Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions– Account statements – Fund Transfer – Payment of bills – Utility payments. (6 Hours)

UNIT IV

Loans–Repayment for Loans–other services. Mobile Banking–meaning–importance– Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol) - USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles.

(6

Hours)

UNIT V

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) –Transfer Funds–paying Bills–Locating ATMs-QRcode payments Alerts and notifications-Tracking Spending habits– Cash back-Safe banking methods. (8

Hours)

SELF STUDY FOR ASSIGNMENT

1. Cyber Security Measure and Safety Banking Practice.
2. ATM Machine and Cash Deposit Machine.

TEXT BOOKS

1. Gordon &Natarajan, (2017). Banking Theory Law and Practice, Mumbai: Himalaya Publishing House, 26th Revised Edition.
2. Santhanam, B. (2012). *Banking & Financial Systems*. Chennai: Margham Publications.

REFERENCE BOOKS

1. Maheshwari, S. N. (2023). *Banking Theory, Law and Practice*. New Delhi:

Kalyani Publications.

2. Parameswaran. (2013). *Indian Banking*. New Delhi: S. Chand & Co.

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 24UCON11N	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	1	2	2	-	-
CO2	3	3	1	-	1	-	-
CO3	3	3	1	2	1	-	-
CO4	3	3	1	3	1	-	-
CO5	3	3	1	1	2	-	-

Strong-3

Medium- 2

Low- 1

Dr. M. Ponnien Selvi
Head of the Department

Dr M. Annam
Mrs. J. Geethapandi
Ms.K Suriyapriya
Course Designers


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NME Course offered by
Department of Commerce CA (SF)
(2025-2026 onwards)

Semester I	SELF-EMPLOYMENT AND START-UP BUSINESS	Hours/Week: 2	
Non Major Elective Course		Credits: 2	
Course Code		Internal	External
24UCCN11		25	75

COURSE OUTCOMES

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

CO1: state the basic concepts related to self-employment, organisation, MSME, agency and financial institutions [K1]

CO2: describe the benefits, limitations and types related to self-employment, organization and agency. [K1]

CO3: explain the qualities of self-employed person, procedure to start small scale business. [K2]

CO4: compare self-employment and entrepreneurship and categorise the package for MSMEs and assistance from institutions for start-ups. [K2]

CO5: apply the concepts and procedures to start new business and agency with ethical principles. [K3]

UNIT I

Self-Employment: Concept – Characteristics – Opportunities – Benefits – Limitations
 – Qualities for Successfully Self-Employed Person – Self-Employment Vs. Entrepreneurship – Ethical Principles for Self-Employment. (6 Hours)

UNIT II

Selection of Types of Organisation: Sole Proprietorship – Partnership Firm – Limited Liability Partnership – Joint Stock Company – Choice of form of Organisation.

(6 Hours)

UNIT III

Start-up of MSME: Meaning – Definition – Documents required for MSME registration – Procedure to start MSME for Small Scale Business – Project Preparation.

(6 Hours)

UNIT IV

Agency Business: Meaning – Types – Procedure to Start an Agency Business – Procedure to Start Digital Agency Business in India.

(6 Hours)

UNIT V

Financial Institutions: Supporting Institutions for Small Scale Industries in Tamil Nadu – DIC - TIIC – SIDBI.

(6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Prospects and Challenges of Small Scale Business in India
2. Scope and Opportunities to Become Women Entrepreneurs

TEXT BOOK

Study material prepared by Course Designer

REFERENCE BOOKS

1. Gupta,C.B., &Srinivasan,N.P, (2020).*Entrepreneurial Development*, New Delhi, Sultan Chand & Sons,Revised Edition.
2. Rengarajan, L.,(2008). *Entrepreneurial Development*, Rajapalayam, Sree Renga Publications

Course Code 24UCCN11	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	-
CO3	3	3	-	-	1	-	2
CO4	3	3	2	1	-	-	-
CO5	3	3	2	1	-	1	-

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr. P.Sridevi
 Dr. K. Nivedha
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

NME Course offered by Department of Commerce (Aided) (2025-2026 onwards)

Semester II	BASIC ACCOUNTING PRINCIPLES	Hours/Week: 2	
NME		Credits: 2	
Course Code 24UCON21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: identify and be familiar with the classification of accounts and accounting terminology.

[K1]

CO2: describe the rules of accounting and accounting process.[K1]

CO3: apply the rules for journalising, preparing day book and balancing the accounts. [K2]

CO4: prepare the final accounts. [K2]

CO5: integrate the trial balance and balance sheet.[K3]

UNIT I

Introduction: Book Keeping –Accounting–Double Entry System –Classification of Accounts Accounting Standards – Meaning – Definition – Significance. (5 Hours)

UNIT II

Journal Entry: Rules for Journalising – Passing of Journal Entries. (5 Hours)

UNIT III

Ledger: Purpose – Posting in the Ledger – Balancing an Account (5 Hours)

UNIT IV

Trial Balance: Preparation of Trial Balance. (5 Hours)

UNIT V

Final Accounts of Sole Trading Concern: Adjustment regarding Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance and Depreciation only. (10 Hours)

Note:**Composition of the Question Paper:****Theory : 33%****Problems : 67%****SELF STUDY FOR ASSIGNMENT**

1. Advantages of Double Entry System.
2. Book keeping Vs. Accounting.

TEXT BOOKS

1. Nagarajan, K.L., Vinayagam, N., & Mani, P.L. (2013). *Principles of Accountancy*, New Delhi: Eurasia Publishing House Pvt. Ltd. Reprint.
2. Gupta V.K, (2009) *Fundamentals of Accountancy*, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. Reddy, T.S., & Murthy. A. (2011). *Financial Accounting*, Chennai: Margha Publications, 6th Revised Edition, Reprint 2018.
2. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2016

WEB RESOURCES

- 1 <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 2 <https://www.forbes.com/advisor/business/8-types-of-accounting-explained>
- 3 <https://in.indeed.com/career-advice/career-development/what-is-a-trial-balance>

Course Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
24UCON21	1	2	3	4	5	6	7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	1
CO3	3	3	1	1	-	-	1
CO4	3	3	1	1	-	-	1
CO5	3	3	1	1	-	1	1

Strong - 3**Medium – 2****Low – 1**

Dr.M.PonnienSelvi
Head of the Department

Dr. M.Annam
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

**NME Course offered by
Department of Commerce CA (SF)
(2025-2026 onwards)**

Semester II	FUNDAMENTALS OF MARKETING	Hours/Week: 2 Total Hours:30	
NME		Credits: 2	
Course Code 24UCCN21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state basic concepts related to market, marketing and social media marketing [K1]

CO2: describe the classifications, importance, characteristics of to market, marketing and social media marketing. [K1]

CO3: interpret the characteristics of market, marketing and social media marketing.[K2]

CO4: explain the marketing strategies for new product with ethical principles. [K2]

CO5: apply the marketing strategies for new product in social media marketing [K3]

UNIT I

Market: Meaning – Definition – Classification of Market – Marketing – Meaning – Definition – Objectives – Importance – Marketing Mix – Elements of Marketing Mix.

(6 Hours)

UNIT II

Product: Introduction and Important features of product - Product Life Cycle – Different Stages – Advantages of Product Life Cycle – New product development planning process.

Pricing: Meaning - Importance – Objectives – Kinds of Pricing. (6 Hours)

UNIT III

Promotion: Meaning – Importance – Objectives – Forms of Promotion – Sales promotion – Objectives– Advantages – Limitations of Sales promotion. (6 Hours)

UNIT IV

Channels of Distribution: Meaning – Definition – Importance – Factors determining choice of channel of distribution–Consumer Goods – Characteristics – Classification – Marketing Channel for Consumer Goods – Industrial Goods - Characteristics – Classification – Marketing Channel of Industrial Goods. (6 Hours)

UNIT V

Social Media Marketing: Importance – Goals and Strategies – Advantages and Disadvantages – Security Measures – Ethics – Determine Common Social Media Pitfalls to Avoid – Tips to Use Social Media Marketing Tools: Twitter – LinkedIn – Snapchat – YouTube –Pinterest – Instagram. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Selection of Channel of Distribution for Given Product
2. Selection of Social Media for Given Product

TEXT BOOK

Study material prepared by Course Designer

REFERENCE BOOKS

1. Pillai, R.S.N & Bagavathi, (2016) *Marketing Management*, New Delhi, New Delhi S.Chand & Company Ltd.`
2. Varshney, R.L. & Gupta, S.L., (2016) New Delhi S.Chand & Company Ltd.

Course Code 24UCCN21	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	-	-	2	-	-
CO2	3	3	-	-	2	-	-
CO3	3	3	-	-	2	-	2
CO4	3	3	2	1	2	-	-
CO5	3	3	2	1	2	1	-

Strong - 3

Medium – 2

Low – 1

Dr.M.PonnienSelvi
Head of the Department

Dr. P.T.Kanthimathi
Dr. B.Suganya
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications)

(2025 – 2026 onwards)

Semester II	MS OFFICE TOOLS – BUSINESS ANALYTICS PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 24UCCS21PN		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 PRACTICALS

MS Excel

1. Preparation of Inventory Details using Multiple worksheet.
2. Preparation of Employee Details using VLOOKUP.
3. Preparation of Employee Pay details using HLOOKUP.
4. Preparation of Sales Details using XLOOKUP.
5. Creation of Gantt chart for Company Project Details.
6. Preparation of Company Details using Index and Match function.
7. Creation of Dashboard for Company Expenses Details.
8. Preparation of Product Details using Advanced Pivot Table.
9. Create a Macro for Employee Details of various departments.
10. Creation of Sparkline for Product Details.

Course Code 24UCCS21P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	1	–	–	1	–	–
CO 2	3	3	3	3	–	–	2	1	–	–
CO 3	3	3	3	3	2	–	2	2	–	–
CO 4	3	3	3	3	2	–	1	2	2	–
CO 5	3	3	3	3	2	–	–	2	2	–

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr.E.SynthiyaJudithGnanaselvi
 Dr.J.Kalavathi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester III	CORPORATE ACCOUNTING I	Hours/Week:5	
Core Course		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

Introduction: 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: 20%****Problems: 80%****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/chapter12valuationofgoodwillandsha_res.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		PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	2	—	—	—	—	—
CO2	3	3	3	3	2	—	—	—	—	—
CO3	3	3	3	3	2	—	—	—	—	—
CO4	3	3	3	3	2	1	1	1		3
CO5	3	3	3	3	2	2	2	1		—

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

Dr.M.Ponnien Selvi
Head of the Department

Dr.R.Panchavarnam
 Mrs.J.Babitha
 Ms.S.Uva Dharshini
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester III	BUSINESS MATHEMATICS AND STATISTICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 24UCCC31		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, 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. (15 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.

(15 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 & Co-efficient – Measures of Central Tendency and Dispersion using MS Excel. (15 Hours)

UNIT IV

Correlation and Regression: Correlation–Karl Pearson’s Coefficient of Correlation– Spearman’s Rank Correlation – Regression Lines and Coefficients.

(15 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.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Data
2. Consumer Price Index

TEXT 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
3. Gupta B.N.,(2014) *Business Mathematics & Statistics*, Shashibhawan publishinghouse, Chennai
4. Asim Kumar Manna(2018), *Business Mathematics & Statistics*, McGraw hill education, Noida
5. Vittal, P.R.(2012) *Business Mathematics Statistics*, Margham Publications, Chennai.
6. Gupta, S.P.(2020),*Statistical Methods*,Sultan Chand & Son, New Delhi.

REFERENCE BOOKS

1. J.K. Sharma, *Fundamentals of Business Statistics*, Vikas publishing, Noida
2. Peter Waxman, *Business Mathematics & Statistics*, Prentice Hall, New York.

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 24UCCC31	PO1		PO2		PO3	PO4		PO5		PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	1	1	–	–	–
CO2	3	3	3	3	1	2	2	–	–	–
CO3	3	3	3	3	2	2	2	2		2
CO4	3	3	3	3	–	3	2	–		–
CO5	3	3	3	3	–	2	3	–	–	–

Strong – 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Mrs.R.Atheeswari
 Mrs.S.Vijayalakshmi
Course Designers



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(2024 – 2025 onwards)

Semester III	PROGRAMMING IN JAVA PRACTICAL	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 24UCCA31P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of concepts related to Java programming. [K2]

CO2: describe about the structure of Java programming. [K2]

CO3: make use of multithreading, adapter class and applet in Java programming. [K3]

CO4: write programs in Java programming using data types, array, inheritance and package. [K3]

CO5: display and explain the output. [K3]

UNIT I

Introduction: Review of Object–Oriented concepts – Java buzzwords (Platform independence, Portability, Threads)– JVM architecture –Java Program structure – Java main method – Java Console output(System.out) – simple java program – Data types – Variables – type conversion and casting– Java Console input: Buffered input – operators – control statements – Static Data – Static Method – String and String Buffer Classes .

(12 Hours)

UNIT II

Java user defined Classes and Objects – Arrays – constructors – Inheritance: Basic concepts – Types of inheritance – Member access rules – Usage of this and Super key word – Method Overloading – Method overriding – Abstract classes – Dynamic method dispatch – Usage of final keyword.

(12 Hours)

UNIT III

Packages: Definition – Access Protection – Importing Packages – Interfaces: Definition – Implementation – Extending Interfaces Exception Handling: try – catch

– throw – throws – finally – Built-in exceptions – Creating own Exception classes –
garbage collection, finalise. (12 Hours)

UNIT IV

Multithreaded Programming: Thread Class – Runnable interface –Synchronization –
Using synchronized methods – Using synchronized statement – Interthread
Communication – Deadlock. (12 Hours)

UNIT V

Adapter classes – Inner classes –Java Util Package / Collections Frame work:
Collection & Iterator Interface– Enumeration– List and Array List– Vector–
Comparator – Applets: Applets – Advantages and Disadvantages of Applet – HTML
Tags – Life Cycle of an Applet – Applet Tags in HTML. (12 Hours)

LIST OF PRACTICAL

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer.
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text.
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
 - a) String length
 - b) Finding a character at a particular position
 - c) Concatenating two strings
6. Write a program to perform the following string operations using String class:
 - a) String Concatenation
 - b) Search a substring
 - c) To extract substring from given string
7. Write a program to perform string operations using StringBuffer class:
 - a) Length of a string
 - b) Reverse a string
 - c) Delete a substring from the given string

8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.
 - a) Arithmetic Exception
 - b) Number Format Exception
 - c) Array Index Out of Bound Exception
 - d) Negative Array Size Exception
11. Displaying a Message in Applet.
12. Designing Shapes in Applet.

SELF STUDY FOR ASSIGNMENT

1. Input / Output Exceptions.
2. Graphics Programming

TEXT BOOKS

1. Balagurusamy, E. *Programming with Java*, New Delhi: Tata McGraw Hill Publishing Company Limited, 5rd Edition.
2. Herbert Schildt, (2010). *The Complete Reference*, Tata McGraw Hill, New Delhi, 7th Edition.
3. Gary Cornell, (1999). *Core Java 2 Volume I – Fundamentals*, Addison Wesley.

REFERENCE BOOK

Head First Java, O'Reilly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

WEB RESOURCES

Web resources from NDL Library, E-content from open-source libraries

Course Code	PO1		PO2		PO3	PO4		PO5	PO6	PO7
24UCCA31P	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	1	–	–	2	–	–
CO2	3	3	3	3	1	–	–	2	–	–
CO3	3	3	3	3	1	–	–	2	–	–
CO4	3	3	3	3	–	–	–	2	–	–
CO5	3	3	3	3	–	–	–	2	–	1

Strong – 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Mrs.T.Veiluvanthan
 Dr.E.Synthiya Judith Gnanaselvi
Course Designers



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B.Com. (Computer Applications)

(2024 – 25 onwards)

Semester III	WEB TECHNOLOGY (PHP) PRACTICAL	Hours/Week: 1
Skill Enhancement		Credits: 1
Course Code 24UCCS31P		Internal 100

COURSE OUTCOMES

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

CO1: write the basic structure of PHP program. [K2]

CO2: explain specific features including forms, tables and various tags.[K2]

CO3: apply the procedures to execute the program. [K3]

CO4: use various methods and functions to execute the webpage . [K3]

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Write a PHP program which adds up columns and rows of given table
2. Write a PHP program to find valid an email address
3. Write a PHP program to convert a number written in words to digit.
4. Write a PHP script to delay the program execution for the given number of seconds.
5. Write a PHP script, which changes the colour of the first character of a word
6. Write a PHP program to calculate Factorial of a number.
7. Write a PHP code to create a student mark sheet table. Insert, delete and modify records.
8. From a XML document (email.xml), write a program to retrieve and print all the email addresses from the document using XML
9. From a XML document (tree.xml), suggest three different ways to retrieve the text value 'John' using the DOM
10. Write a program that connects to a MySQL database and retrieves the contents of any one of its tables as an XML file. Use the DOM

Course Code 24UCCS31P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2.a	2.b	3	4.a	4.b	5	6	7
CO1	3	3	3	3	–	–	–	1	–	–
CO2	3	3	3	3	–	–	–	1	–	–
CO3	3	3	3	3	–	–	–	2	–	–
CO4	3	3	3	3	–	–	–	2	2	–
CO5	3	3	3	3	–	–	–	2	2	–

Dr.M.Ponnien Selvi
Head of the Department

Mrs.T.Veiluvanthal
 Dr.E.SynthiyaJudithGnanaselvi
Course Designers



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B.Com. (Computer Applications) (2024 – 25 onwards)

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-Blockchain - 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	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2.a	2.b	3	4.a	4.b	5	6	7
CO1	3	3	3	3	–	2	1	–	2	–
CO2	3	3	3	3	–	2	1	–	2	–
CO3	3	3	3	3	–	2	1	–	2	–
CO4	3	3	3	3	–	2	1	–	2	–
CO5	3	3	3	3	–	2	1	–	2	1

Strong – 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr.R.Panchavarnam
 Dr.P.Saritha
 Dr.R.Atheeswari
 Dr.J.Premila
 Dr.R.Mahalakshmi
Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 25 onwards)

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.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	2	–	–	–	–	–
CO2	3	3	3	3	2	–	–	–	–	–
CO3	3	3	3	3	2	–	–	3	–	–
CO4	3	3	3	3	2	2	2	–	–	–
CO5	3	3	3	3	2	2	2	2	–	3

Strong – 3 Medium – 2 Low – 1

Dr. M. Ponnien Selvi
Head of the Department

Dr. P. Panchavarnam
Dr. V. Sakthi Devi
Dr. K. Nivedha
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester IV	COMPANY LAW	Hours/Week:4	
Core Course		Credits:4	
Course Code		Internal	External
24UCCC41		25	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 Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control – Distinguish between public company and private company. (12 Hours)

UNIT II

Formation of Company

Formation of a Company – Promoter –Incorporation Documents e–
filing – 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 –
Meanings – Types. (12 Hours)

UNIT III

Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum
– Proxy – Resolution – Ordinary & Special – Audit & Auditors – Qualification,
Disqualification, Appointment and Removal of an Auditor . (12 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. (12 Hours)

UNIT V

Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding
Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for
Winding Up – Company Liquidator. (12 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.
3. Pillai & Bagavathi R.S.N., (2015). *Business Law*, Sultan Chand & Sons, Chennai, 1st Edition.

REFERENCE BOOKS

1. Kapoor N.D., (2021). *Elements of Mercantile Law*, Sultan Chand Sons, Chennai, 37th Revised Edition 2017.
2. Preethi Agarwal, *Business Law*, CA foundation study material.

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 24UCCC41	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	1	–	–	–	1
CO2	3	3	3	3	–	1	–	1	–	1
CO3	3	3	3	3	–	1	–	–	2	–
CO4	3	3	3	3	–	1	–	–	–	–
CO5	3	3	3	3	–	1	–	–	–	1
Strong – 3		Medium – 2			Low – 1					

Dr.M.Ponnien Sevli
Head of the Department

Dr .J. Mahamayi
Dr.B.Suganya
Course Designers



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B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester IV	RELATIONAL DATABASE MANAGEMENT SYSTEM PRACTICAL	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code 24UCCA41P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the meaning of basic concepts of Relational Database Management System.[K2]

CO2: explain the procedure of DBMS, ER diagram Relational database and normalization. [K2]

CO3: make use of DDL & DML Command, join operators, queries and SQL Functions.[K3]

CO4: apply the procedure of ER diagram, normalization in database management system. [K3]

CO5: display and explain the output. [K3]

UNIT I

Introduction to DBMS– Data and Information – Database – Database Management System – Objectives– Advantages – Components – Architecture. ER Model: Building blocks of ERDiagram (12 Hours)

UNIT II

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages.

Structure of Relational Database: Introduction to Relational Database Design – Objectives – Tools –Redundancy and Data Anomaly (12 Hours)

UNIT III

Functional Dependency – Normalization – 1NF – 2NF – 3NF–BCNF. Transaction Processing – Database Security. (12 Hours)

UNIT IV

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT – MINUS. (12 Hours)

UNIT V

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join.

Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM.

SQL Functions: Date and Time Function – Numeric Function – String Function –

Conversion Function. (12 Hours)

LIST OF PRACTICAL

1. DDL and DML Commands on Employee table.
2. Transaction Control Statements in the Student table.
3. Aggregate Functions on Student table.
4. SQL Operators.
5. SET Operators.
6. Customer details having various Joins.
7. Student table using Correlated Queries.
8. Library table using Sub Query.
9. Numeric Functions.
10. String Functions.

TEXT BOOKS

1. S. Sumathi, S. Esakkirajan, (2007). *Fundamentals of Relational Database Management System*, Springer International Edition .
2. Alexis Leon., & Mathews Leon, *Data Base Management System*, Chennai: Vijay Nicole Imprints Pvt. Ltd.

REFERENCE BOOKS

1. Abraham Silberchatz, Henry F. Korth, S. Sudarshan, (2019). *Database System Concepts*, McGraw Hill, 7th Edition.
2. Alexis Leon & Mathews Leon, (2014). *Fundamentals of DBMS* Vijay Nicole Publications , 2nd Edition.

Web Resources

1. <https://nptel.ac.in/courses/106106093/>
2. <https://nptel.ac.in/courses/106106095/>
3. NPTEL & MOOC courses titled Relational Database Management Systems

Course Code	PO1		PO2		PO3	PO4		PO5	PO6	PO7
24UCCA41P	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	–	–	1	–	–
CO2	3	3	3	3	–	–	–	1	–	–
CO3	3	3	3	3	–	–	–	2	–	–
CO4	3	3	3	3	–	–	–	2	2	–
CO5	3	3	3	3	–	–	–	2	2	–
Strong – 3		Medium – 2			Low – 1					

Dr.M.PonnienSelvi
Head of the Department

Mrs.T.Veiluvanthal
 Dr.E.Synthiya Judith Gnanaselvi
Course Designers



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Semester IV	AI TOOLS FOR DATA ANALYST	Hours/Week:2	
Skill Enhancement Course		Credits:2	
Course Code 24UCCS41		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 AI 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: Data–Information–Knowledge–Intelligence–Basic Concepts of AI– Benefits of using AI in business for data analysis –Business innovation with Big data and AI– Ethics in AI implementation by data analysts - Privacy Issues.

Introduction to AI for Business: Overview of Artificial Intelligence (AI) and its Relevance to Business Operations. (6 Hours)

UNIT II

Understanding basic AI Concepts: Machine Learning – Deep Learning– Natural Language Processing– Applications of Artificial Intelligence.

Applications of AI in Business: Role of AI in business - AI used in the business process - Applications of Artificial Intelligence in business – Steps involved in Implementing AI Solutions in a Business Context - Benefits of Using AI in Business. (6 Hours)

UNIT III

Practical Applications of AI in Business: Exploration of AI Tools and Techniques Applicable to Business Operations **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 (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. Applications 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

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

WEB RESOURCES

1. Online courses and tutorials on AI tools and their business applications, such as those available on platforms like Coursera and Udemy.
2. <https://www.overdrive.com/media/4423105/artificial-intelligence-for-business>.

Course Code 24UCCS41	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	–	–	2	–	–
CO2	3	3	3	3	–	–	–	2	–	–
CO3	3	3	3	3	–	–	–	2	–	1
CO4	3	3	3	3	–	–	2	2	–	–
CO5	3	3	3	3	–	–	2	2	–	–

Strong–3**Medium– 2****Low– 1**

Dr.M.Ponnien Selvi

Head of the Department

Dr.E.SynthiyaJudithGnanaselvi

Dr.J.Kalavathi

Course Designers



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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 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

1. 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.a	PSO 2.b	PSO3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	-	-	–	2	–	–
CO2	3	3	3	3	-	-	–	2	–	–
CO3	3	3	3	3	-	-	–	2	–	1
CO4	3	3	3	3	-	-	2	2	–	–
CO5	3	3	3	3	-	-	2	2	–	–

Strong-3 Medium– 2 Low– 1

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Dr.J.Premila
Course Designers



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VIRUDHUNAGAR

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B.Com.(Computer Applications) (2024 – 2025 onwards)

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. Measurement of Labour Turnover.
2. Difference Between Job Costing and Process Costing.

NOTE:

Composition of the Question Paper:

Theory	: 25 %
Problems	: 75 %

TEXT BOOKS

1. Jain, S.P. & Narang K.L. (2023). *Cost Accounting*, New Delhi: Kalyani Publishers, 16th Revised Edition.
2. Khanna B.S., Pandey I.M., Ahuja G.K. & Arora M.N. (2003). *Practical Costing*, New Delhi: Sultan Chand & Co.
3. Maheswari, S.N. (2021). *Principles of Cost Accounting*, New Delhi: Sultan Chand Publications.

4. Reddy, T.S. & Hari Prasad Reddy, Y. (2023). *Cost Accounting*, Chennai: Margham Publications, 6th Edition.
5. Iyengar, S.P. (2023). *Cost Accounting*, New Delhi: Sultan Chand Publications, 11th Edition.

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCOC51	PO1		PO2		PO3	PO4		PO 5	PO 6	PO 7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2.a	2.b	3	4.a	4.b	5	6	7
CO1	3	3	3	3	–	3	–	–	–	–
CO2	3	3	3	3	–	3	–	–	–	–
CO3	3	3	3	3	3	3	2	–	–	–
CO4	3	3	3	3	3	3	2	2	2	–
CO5	3	3	3	3	2	1	1	2	2	3
3 – High		2 – Medium				1 – Low				

Dr.M.Ponnien Selvi
Head of the Department

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



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester V	BANKING LAW AND PRACTICE	Hours/Week:6	
Core Course		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- Central Banking Vs Commercial Banking - 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 section85 -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 - Internet banking Vs Traditional Banking, 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.

REFERENCEBOOKS

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.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	1	-	-	2	-	-
CO2	3	3	3	3	1	-	-	2	-	2
CO3	3	3	3	3	1	-	-	2	-	-
CO4	3	3	3	3	-	2	1	2	2	2
CO5	3	3	3	3	3	2	-	2	2	-

Strong - 3

Medium – 2

Low – 1

Dr.M.PonnienSelvi
Head of the Department

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



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications (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 basics concepts of Income Tax. [K1]

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Profits and Gains from Business or Profession: Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. (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 Prakasan.
3. Singhania, Vinod K. (2024). *Students' Guide to Income Tax*. New Delhi: U.K. Bhargava Taxman.
4. Singhania, Vinod K. & Singhania, Monica. (2024). *Taxmann's Students' Guide to Income Tax*. New Delhi: Taxmann.
5. Mittal, Preethi Rani & Bansal, Anshika. (2024). *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

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 24UCOC53	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	-	-	-	-	-	-
CO2	3	3	3	3	-	-	-	-	-	-
CO3	3	3	3	3	3	2	-	-	-	-
CO4	3	3	3	3	3	3	3	2	-	-
CO5	3	3	3	3	3	3	3	3	2	2

Strong-3

Medium- 2

Low- 1

Dr. M. Ponnien Selvi
Head of the Department

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



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications (2024 – 2025 onwards)

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

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

Guidelines and regulations of the project

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

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

Strong – 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr. M. Subasini
 Dr P.T.Kanthimathi
 Dr. V. SakthiDevi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications

(2024 – 2025 onwards)

Semester V	FINANCIAL MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits:3	
Course Code 24UCCE51		Internal 25	External 75

COURSE OUTCOMES

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

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

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

CO3: explain the objectives of financial management, factors determining the financial decisions, computation of cost of capital, capital budgeting appraisal method and management of current assets. [K2]

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

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

UNIT I

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

UNIT II

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

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory : 40%

Problem : 60%

TEXT BOOKS

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

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

REFERENCE BOOKS

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

Web Resources

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

Course Code 24UCCE51	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	-	-	-	-	-
CO2	3	3	3	3	3	-	-	-	2	-
CO3	3	3	3	3	3	1	1	-	2	-
CO4	3	3	3	3	2	2	2	-	1	-
CO5	3	3	3	3	2	2	2	-	1	-

Strong - 3

Medium – 2

Low – 1

Dr.M.PonnienSelvi
Head of the Department

Dr.R.Panchavarnam
Dr.P.Sridevi
Course Designers



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VIRUDHUNAGAR

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B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester V	INDIRECT TAXATION	Hours/Week: 5	
Discipline Specific Elective Course		Credit : 3	
Course code:		Internal	External
24UCCE52		25	75

COURSE OUTCOMES

- CO1: define the basic concepts of indirect taxation and customs duty [K1]
 CO2: describe the provisions related to indirect taxation and customs duty [K2]
 CO3: explain the role of Indirect Taxation, GST, CGST, IGST and levy of customs duty [K2]
 CO4: apply the provisions related to indirect taxation and customs duty. [K3]
 CO5: illustrate the reforms and mechanism in Indirect Taxation under various Circumstances.[K3]

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

1. Introduction to Foreign Trade Policy (FTP) 2023.
2. Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger

TEXTBOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCCE52	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3.a	PSO 4.a	PSO 4.b	PSO 5.a	PSO 6	PSO 7
CO1	3	3	3	3	2	1	-	-	-	-
CO2	3	3	3	3	2	1	-	-	-	-
CO3	3	3	3	3	2	1	-	-	-	-
CO4	3	3	3	3	2	1	-	-	-	1
CO5	3	3	3	3	2	1	1	1	1	2

Strong - 3**Medium – 2****Low – 1**

Dr.M.PonnienSelvi
Head of the Department

Dr.M.Subasini
 Dr.B.Suganya
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com(Computer Applications)

(2024 – 2025 onwards)

Semester V	SOFTWARE ENGINEERING AND UNIFIED MODELING LANGUAGE (UML) PRACTICAL	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 24UCCE53P		Internal 40	External 60

COURSE OUTCOMES

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

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

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

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

CO4: write programs in UML language. [K3]

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing. (16 Hours)

LIST OF PRACTICAL

Using UML tools produce analysis and design models for

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

TEXT BOOKS

1. Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5th Edition.
Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition.

REFERENCE BOOKS

Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2011, 3rd Edition.

WEB RESOURCES

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

Course Code 24UCCE53P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	-	2	2	-	-
CO2	3	3	3	3	2	-	2	2	-	-
CO3	3	3	3	3	3	-	-	2	-	-
CO4	3	3	3	3	-	-	2	2	-	-
CO5	3	3	3	3	1	-	-	2	-	-

Strong – 3 Medium – 2 Low – 1

Dr.M.Ponnien Selvi

Head of the Department

Dr.E.Synthiya Judith Gnanaselvi

Mrs.T.Veiluvanthan

Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

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

VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com(Computer Applications) (2024 – 2025 onwards)

Semester V	OBJECT ORIENTED ANALYSIS AND DESIGN UNIFIED MODELING LANGUAGE (UML) PRACTICAL	Hours/Week:5	
Discipline Specific Elective Course		Credits:3	
Course Code 24UCCE54P		Internal 40	External 60

COURSEOUTCOMES

On completion of the course, the students will able to

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

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

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

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

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

OODesign axioms–Class visibility–refining attributes–Methods –Access layer –
OODBMS – Table – class mapping view layer. (16 Hours)

UNIT-V

Interaction diagram – package diagram- state diagram-activity diagram- deployment
diagram - UML and programming. (16 Hours)

LIST OF PRACTICAL

Using UML tools produce analysis and design models for

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

TEXT BOOKS

1. AliBahrami, “Object Oriented System Development”, McGraw-Hill
International Edition 2017.
2. Martin Fowler, Kendall Scott, "UML Distilled", Addison Wesley.
3. Eriksson, "UML Tool Kit", Addison Wesley.

REFERENCE BOOKS

1. BoochG., “Objectorientedanalysisanddesign”, Addison-WesleyPublishing
Company 3 rd edition. Web Resources.
2. RambaughJ, Blaha.M.Premieriani,W.,EddyFand LoresenW., “Object Oriented
Modeling and Design”, PHI

Course Code 24UCCE54P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	—	2	2	—	—
CO2	3	3	3	3	2	—	2	2	—	—
CO3	3	3	3	3	3	—	—	2	—	—
CO4	3	3	3	3	—	—	2	2	—	—
CO5	3	3	3	3	1	—	—	2	—	—

Strong–3 Medium– 2 Low– 1

Dr.M.PonnienSelvi
Head of the Department

Dr.E.Synthiya Judith Gnanaselvi
Mrs.T.Veiluvanthan
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Computer Applications (2024 – 2025 onwards)

Semester V	INTERNSHIP	Hours/Week: -
Internship/Field Project		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 24UCOI51	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3.a	PSO 4.a	PSO 4.b	PSO 5.a	PSO 6	PSO 7
CO1	3	3	3	3	2	3	-	2	2	2
CO2	3	3	3	3	-	3	-	2	2	3
CO3	3	3	3	3	3	3	-	2	2	2
CO4	3	3	3	3	2	3	-	2	2	3
CO5	3	3	3	3	2	3	-	2	2	2

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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Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester V	PRINCIPLES OF MARKETING	Hours/Week: -
Extra Credit Course		Credits:2
Course Code 24UCCO51		Internal 100

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

TEXT BOOKS

1. Philip Kotler, (2017). Principles of Marketing, New Delhi: A South Asian Perspective, Pearson Education 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, , 5th Edition.

WEB RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>.
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>.

Dr.M.PonnienSelvi
Head of the Department

Dr.P.Thenrathi
Mrs.J.Babitha
Course Designers



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B.Com. (Computer Applications) (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, Organizations.

(18 Hours)

UNIT II

Audit Procedures and Documentation

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

(18 Hours)

UNIT III

Company Auditor

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

UNIT IV

Introduction to Corporate Governance

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

UNIT V

Corporate Social Responsibility

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Strong-3

Medium- 2

Low- 1

Dr.M.PonnienSelvi
Head of the Department

Dr.J.Mahamayi
Dr.C.Amirthaselvi
Dr. B. JeyaSudha
Course Designers



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VIRUDHUNAGAR

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B.Com. (Computer Applications) (2024 – 2025 onwards)

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(2013), Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta,(2017) Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil Management Accounting, Lerantec Press, Chennai.

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

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

REFERENCE BOOKS

1. Chadwick(1996) – The Essence of Management Accounting, Financial Times Publications, England. Publishing House, Revised Edition.
2. Charles T.Horngren and Gary N. Sundem (2013)–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S(2012) ,Management Accounting– Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen – Mowen(2007), Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan(2018), Management Accounting, New Age publishers, Chennai.

WEB RESOURCES

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

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

3 – Strong

2 – Medium

1 – Low

Dr.M.Ponnien Selvi
Head of the Department

Dr.K.Prabhavathi
Dr.K.Nivetha
Dr. V.Sakthidevi
Course Designers



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B.Com. (Computer Applications)

(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 Prakasan.
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.

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.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	-	-	-	2	-	2
CO2	3	3	3	3	-	-	-	-	-	2
CO3	3	3	3	3	2	3	2	-	-	-
CO4	3	3	3	3	3	3	3	2	-	-
CO5	3	3	3	3	3	3	3	2	2	3

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

Dr. M. Ponnien Selvi
Head of the Department

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



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Semester VI	R LANGUAGE PRACTICAL	Hours/Week: 5	
Discipline Specific Elective		Credits: 4	
Course Code 24UCCE61P		Internal 40	External 60

COURSE OUTCOMES

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

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

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

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

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

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

LIST OF PRACTICAL

1. Data In R
2. Reading and Writing Data
3. R and Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment
11. Probability and Distributions

12. Descriptive Statistics and Graphics
13. One and Two-Sample Tests
14. Regression and Correlation
15. Analysis of Variance and the Kruskal–Wallis Test
16. Tabular Data
17. Power and the Computation of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression
22. Survival Analysis
23. Rates and Poisson Regression
24. Nonlinear Curve Fitting

Course Code 24UCCE61P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	1	–	2	1	–	-
CO 2	3	3	3	3	1	–	2	1	–	1
CO 3	3	3	3	3	1	–	2	1	–	–
CO 4	3	3	3	3	1	–	2	1	–	1
CO 5	3	3	3	3	1	–	2	1	–	–
Strong – 3			Medium – 2			Low – 1				

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Dr.J.Kalavathi
Course Designers



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B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester VI	TALLY PRACTICAL	Hours/Week: 5	
Discipline Specific Elective		Credits: 4	
Course Code 24UCCE62P		Internal 40	External 60

COURSE OUTCOMES

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

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

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

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

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

CO5: display and explain the output. [K3]

LIST OF PRACTICAL

1. Preparation of Trial Balance - preparation of Profit and Loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries.
4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget. Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports.

7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments.
8. Electronic Commerce- Introduction, Tax Collected at Source (TCS), Procedures for E-Commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors.
9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.
10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

Course Code 24UCCE62P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO 1	3	3	3	3	1	–	1	2	–	-
CO 2	3	3	3	3	1	–	1	2	–	1
CO 3	3	3	3	3	1	–	1	2	–	–
CO 4	3	3	3	3	1	–	1	2	–	1
CO 5	3	3	3	3	1	–	1	2	–	–
Strong – 3			Medium – 2			Low – 1				

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Mrs.S.Vijayalakshmi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester V	ENTREPRENEURIAL DEVELOPMENT	Hours/Week:5	
Discipline Specific Elective Course		Credits: 4	
Course Code 24UCCE63		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to Entrepreneur

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

UNIT II

Design Thinking

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

UNIT III

Setting Up an Enterprise

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

UNIT IV

Business Model Canvas and Formulation of Project Report

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

UNIT V

MSME's and Support Institutions

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

SELF STUDY FOR ASSIGNMENT

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

TEXTBOOKS

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.

4. RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

REFERENCE BOOKS

1. Anil kumar, Poornima,(2021) Principles of Entrepreneurial Development, Newage publication, Chennai.
2. Dr.A.K.Singh, Entrepreneurial Development and Management(2019), Laxmi publications, Chennai.
3. Dr. R.K. Singal,(2013) 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.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

Course Code 24UCCE63	PO1		PO2		PO3	PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	1	2	-	2	3	2
CO2	3	3	3	3	2	2	-	-	-	-
CO3	3	3	3	3	1	2	3	-	-	-
CO4	3	3	3	3	1	2	3	-	-	-
CO5	3	3	3	3	1	2	3	-	-	-

Dr.M.Ponnien Selvi
Head of the Department

Mrs.J.Babitha
Dr.R.Atheeswari
Course Designers



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B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester VI	HUMAN RESOURCE MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 4	
Course Code 24UCCE64		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

(15 Hours)

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 24UCCE64	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	–	–	–	–	1	-
CO2	3	3	3	3	–	–	–	–	1	-
CO3	3	3	3	3	1	–	–	–	1	1
CO4	3	3	3	3	–	–	–	–	1	-
CO5	3	3	3	3	–	–	–	–	1	1
Strong – 3			Medium – 2			Low – 1				

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Dr.P.Sridevi
Course Designers



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B.Com. (Computer Applications) (2024 – 2025 onwards)

Semester VI	PYTHON PROGRAMMING PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 24UCCS61P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the meaning of concepts in python programming. [K2]
- CO2: explain the core syntax and semantics of python programming. [K2]
- CO3: apply the process of structuring the data using lists, dictionaries, tuples and sets. [K3]
- CO4: use various modules and graphics to execute the webpage . [K3]
- CO5: run the program and explain the output. [K3]

LIST OF PRACTICAL

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

```

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

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

Grade A: Percentage ≥ 80

Grade B: Percentage ≥ 70 and < 80

Grade C: Percentage ≥ 60 and < 70

Grade D: Percentage ≥ 40 and < 60

Grade E: Percentage < 40

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

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

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

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

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

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

10. Create a Turtle graphics window with specific size.

Course Code 24UCCS61P	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	—	—	—	1	—	—
CO2	3	3	3	3	—	—	—	1	—	—
CO3	3	3	3	3	—	—	—	2	—	—
CO4	3	3	3	3	—	—	—	2	2	—
CO5	3	3	3	3	—	—	—	2	2	—

Dr.M.Ponnien Selvi
Head of the Department

Mrs.T.Veiluvanthal
Dr.J.Kalavathi
Course Designers