



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 PA

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

Mission of the Department of Commerce PA

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

B.1.1 Programme Educational Objectives (PEOs)

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

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

The students will be able to

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

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

B.1.2 Programme Outcomes (POs)

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

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

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

B.1.3 Programme Specific Outcomes (PSOs)

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

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

PO1- *Disciplinary Knowledge*

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

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

PO2 - *Communication Skills*

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

PO3 - *Scientific Reasoning and Problem Solving*

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

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

PO4 - *Critical Thinking and Analytical Reasoning*

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

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

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

PO6 - *Cooperation/Team Work and Multicultural Competence*

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

PO7 - Moral and Ethical Awareness

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

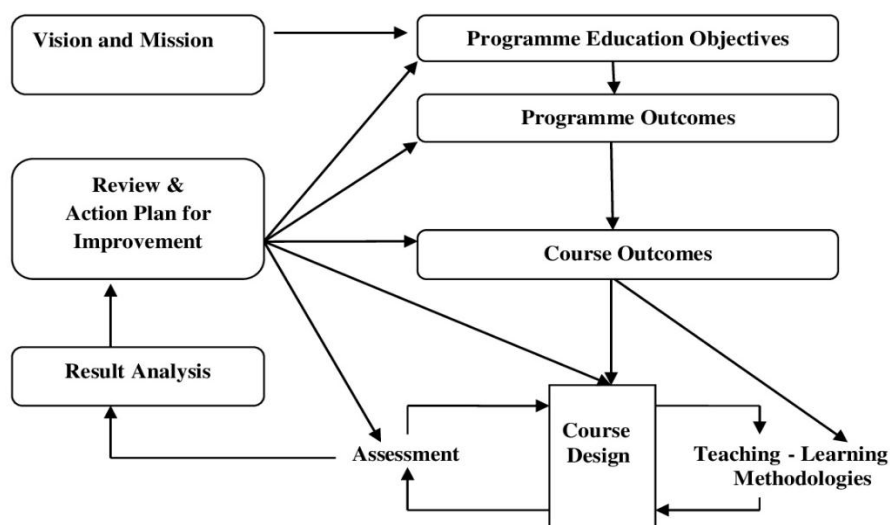
PO-PEO Mapping Matrix

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

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

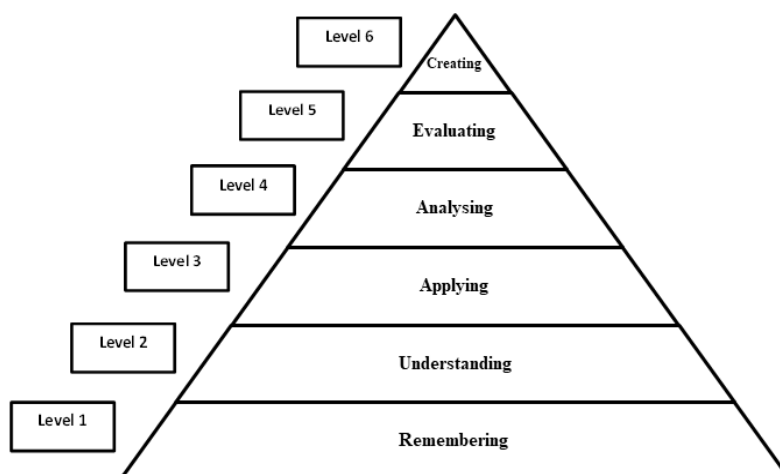
B.1.4 Course Outcomes (COs)

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



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

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

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

B.2 EVALUATION SCHEME

B.2.1.PART II

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

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

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

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

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

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

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

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

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two will be considered

Two Quiz Tests - Better of the two will be considered

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Practical

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

*Average of the two practical tests will be considered

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

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

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

SUMMATIVE EXAMINATION

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

Question Pattern**Duration: 2 Hours**

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

B.2.4 PART IV- ENVIRONMENTAL STUDIES / VALUE EDUCATION

INTERNAL ASSESSMENT ONLY**Evaluation Pattern**

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

Three Assignment - Best of the three will be considered

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

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

Two Periodic tests - Better of the two will be considered

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

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

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

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

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

Internship / Industrial Training is mandatory for all the Students

- **Internship:** Students have to involve in a designated activity, working in an organization under the guidance of an identified mentor for a period of 30 days.
- **Industrial Training:** Student has to undertake in-plant training in industries individually or in group for a period of 30 days.
- Internship / Industrial Training must be done during the fourth semester holidays
- **Internal Assessment only.**

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

B.2.5 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
	:	100

Two Periodic Tests - Better of the two will be considered

B.2.6. Part V – Extension Activities**INTERNAL ASSESSMENT ONLY****Distribution of Marks**

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

*The marks obtained will be calculated for 100 marks

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

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

- Students can earn up to 10 credits within the mandatory credits requirements of the Degree Programme by completing UGC recognised Online Courses.

B.2.8 EXTRA CREDIT COURSES (OPTIONAL)

2.8.1 Extra Credit Course offered by the Department.

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

Distribution of Marks

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

Question Pattern for Model Examination

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

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

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

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

ELIGIBILITY FOR THE DEGREE

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

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

Attendance

- The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
- The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
- The students who have attended the classes for 59 days and less - up to 45 days (50%- 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
- The students who have attended the classes for 44 days or less (<50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
- For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
- For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment –Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

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

Attainment Levels of COs

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

Examination	Level 2	55% of students scoring more than average marks in End Semester Summative Examination
	Level 3	60% of students scoring more than average marks in End Semester Summative Examination

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

With the help of CO - PO mapping, the PO attainment is calculated. PO assessment is done by giving 75% weightage to direct assessment and 25% weightage to indirect assessment. Direct assessment is based on CO attainment, where 75% weightage is given to attainment through End Semester Examination and 25 % weightage is given to attainment through Internal assessments. Indirect assessment is done through Graduate Exit Survey and participation of students in Co-curricular/Extra curricular activities.

PO Assessment Tools

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

Programme Articulation Matrix (PAM)

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

Indirect Attainment of POs for all Courses

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

Attainments of POs for all Courses

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

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

Expected Level of Attainment for each of the Programme Educational

Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



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B.COM. PROFESSIONAL ACCOUNTING- 4031

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2024-2025

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

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

NMEC: Non Major Elective Course


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PROGRAMME CONTENT
SEMESTER I

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil - I/Hindi – I	24UTAG11/ 24UHDG11	6	3	3	25	75	100
2.	Part II		English –I	24UENG11	6	3	3	25	75	100
3.	Part III	Core Course -1	Financial Accounting – I	24UCPC11N	5	5	3	25	75	100
4.		Core Course -2	Principles of Management	24UCPC12N	5	5	3	25	75	100
5.		Elective Course -1	Business Economics	24UCPA11N	4	3	3	25	75	100
6.	Part IV	NMEC -1	Everyday Banking/ Practical Banking	24UCPN11N/ 24UCPN12N	2	2	2	25	75	100
7.		SEC -1 Foundation Course	Fundamentals of Commerce	24UCPF11N	2	2	2	25	75	100
Total					30	23				700

SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil/ 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	24UCPC21N	5	5	3	25	75	100
4.		Core Course -4	Business Law	24UCPC22N	5	5	3	25	75	100
5.		Elective Course -2	Computer Application in Business Practical	24UCPA21PN	4	3	3	40	60	100
6.	Part IV	NMEC -2	Basic Accounting Principles	24UCPN21N	2	2	2	25	75	100
7.		SEC-2	MS Office Tools	24UCPS21PN	2	2	2	40	60	100
Total					30	23				700

SEMESTER III

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil/ 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	24UCPC31	5	5	3	25	75	100
4.		Core Course -6	Company Law	24UCPC32	5	5	3	25	75	100
5.		Elective Course-3	Working Capital Management	24UCPA31	4	3	3	25	75	100
6.	Part IV	SEC-3	Entrepreneurial Skill Development	24UCPS31P	1	1	2	40	60	100
7.		SEC-4	Stock Market Operations and Practices in India	24UCPS32	2	2	2	25	75	100
8.		AECC -1	Environmental Studies	24UGES41	1	0	-	-	-	-
Total					30	22				700

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/ 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	24UCPC41	5	5	3	25	75	100
4.		Core Course -8	Principles of Marketing	24UCPC42	4	4	3	25	75	100
5.		Elective Course-4	Operations Research	24UCPA41	4	3	3	25	75	100
6.	Part IV	SEC-5	AI Tools for Businessmen	24UCPS41	2	2	2	25	75	100
7.		SEC-6	Basics of FinTech	24UCPS42	2	2	2	25	75	100
8.		AECC -1	Environmental Studies	24UGES41	1	2	2	100	-	100
Total					30	24				800

SEMESTER V

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course -9	Cost Accounting	24UCPC51	6	5	3	25	75	100
2.		Core Course -10	Banking Law and Practice	24UCPC52	6	5	3	25	75	100
3.		Core Course -11	Income Tax Law and Practice-I	24UCPC53	5	3	3	25	75	100
4.		Core Course -12	Project	24UCPC54PR	1	1	3	25	75	100
5.		DSEC-1	Strategic Management / Python Programming	24UCPE51/ 24UCPE52	5	3	3	25	75	100
6.		DSEC-2	Financial Management/ Indirect Taxation	24UCPE53/ 24UCPE54	5	3	3	25	75	100
7.	Part IV	AECC -2	Value Education	24UGVE51	2	2	2	25	75	100
8.		Self -Study Course	Practice for Competitive Examinations - Online	24UGCE51	-	1	-	100	-	100
9.		Internship/ Industrial Training	Internship	24UCPI51	-	1	-	100	-	100
Total					30	24				900
10.	Extra Credit Course		Insurance and Risk Management	24UCPO51	-	2		100		

SEMESTER VI

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part III	Core Course -13	Auditing and Corporate Governance	24UCPC61	6	4	3	25	75	100
2.		Core Course -14	Management Accounting	24UCPC62	6	4	3	25	75	100
3.		Core Course -15	Income Tax Law and Practice-II	24UCPC63	6	4	3	25	75	100
4.		DSEC-3	Investment Analysis and Portfolio Management /	24UCPE61/	5	4	3	25	75	100
			International Financial Management	24UCPE62						
5.		DSEC-4	Financial Reporting Analysis / Indian Accounting Standards	24UCPE63/ 24UCPE64	5	4	3	25	75	100
6.		Self -Study Course	Discipline Specific Quiz – Online	24UCPQ61	-	1	-	100	-	100
7.	Part IV	SEC-7	Digital Marketing	24UCPS61	2	2	2	25	75	100
8.	Part V		Extension Activity		-	1	-	100	-	100
Total					30	24				800



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B.Com. Professional Accounting

(2025-2026 onwards)

Semester I	FINANCIAL ACCOUNTING –I	Hours/Week: 5	
Core Course - 1		Credits: 5	
Course Code		Internal	External
24UCPC11N		25	75

COURSE OUTCOMES

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

- CO1 : state the meaning of accounting concepts. [K1]
 CO2 : describe the methods of preparing various accounts of trading concern. [K2]
 CO3 : explain the basis for calculating profits. [K2]
 CO4 : calculate the amount of depreciation, profit and insurance claims and average due date. [K3]
 CO5 : apply the rules for preparing final accounts, insurance claims, royalties and depreciation. [K3]

UNIT I

Fundamentals of Financial Accounting

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

(15 Hours)

UNIT II

Final Accounts of Sole Trading Concern

Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

(15 Hours)

UNIT III

Depreciation and Bills of Exchange

Depreciation: Meaning – Objectives – Accounting Treatments – Types–Straight Line Method – Diminishing Balance method – Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.

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

UNIT IV

Accounting from Incomplete Records

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

(15 Hours)

UNIT V

Royalty and Insurance Claims

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

Insurance Claims: Calculation of Claim amount–Average clause (Loss of Stock only).

(15 Hours)

NOTE:

Composition of the Question Paper:

Theory	: 20%
Problems	: 80%

SELFSTUDY FOR ASSIGNMENT

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

TEXT BOOKS

1. Reddy, T.S. & Murthy. A. (2023). Chennai: Margham Publications.
2. Jain S. P. & Narang K. L. (2016). *Financial Accounting*, Delhi :Kalyani Publishers.
3. Maheswari S.N. (2018), *Financial Accounting*, Noida : Vikas Publications,.
4. Shukla Grewal and Gupta. (2017) *Advanced Accounts* volume 1, Delhi: S.Chand and Sons, 19th edition.
5. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 11th Revised Edition.
6. Gupta R.L.& Gupta V.K. (2016) *Financial Accounting*, Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC11N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	3	3	3	2	2	1	1	1
CO2	3	3	3	3	2	2	1	1	1	1
CO3	3	3	3	3	2	2	2	1	1	1
CO4	2	2	2	3	3	3	3	1	1	1
CO5	2	2	2	3	3	3	3	2	1	2

Strong – 3

Medium – 2

Low – 1

Dr. CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designer



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B.Com. Professional Accounting (2025-2026 onwards)

Semester I	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Core Course - 2		Credits: 5	
Course Code		Internal	External
24UCPC12N		25	75

COURSE OUTCOMES

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

- CO1 : define the basic concepts related to principles of Management. [K1]
- CO2 : describe the duties and responsibilities of managers, process and techniques in planning, decision making and organizing. [K2]
- CO3 : explain the methods, theories, types and process in staffing, directing, coordination and control. [K2]
- CO4 : present the process in planning, decision making and departmentalization. [K3]
- CO5 : apply the modern techniques of recruitment, 360 appraisal, work from home, directing, coordination and control. [K3]

UNIT I

Introduction to Management

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

UNIT II

Planning

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

UNIT III

Organizing

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

UNIT IV

Staffing

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

UNIT V

Directing

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

Co-ordination and Control

Co-ordination: Meaning – Techniques of Co-ordination. Control – Characteristics – Importance – Stages in the Control Process – Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Centralisation and Decentralisation
2. Management by Objective Vs Management by Exception

TEXT BOOKS

1. Prasad L.M, (2020). *Principles and Practices in Management*, Sultan Chand & Sons, 10th Edition 2020.
2. Gupta. C.B. (2017). *Management Theory and Practice*, Sultan Chand & Sons, 19th Edition 2017.
3. Dinkar Pagare, (2011). *Principles of Management*. New Delhi: Sultan Chand & Sons Publications 6th Edition 2018.
4. P.C.Tripathi & P.N Reddy, (2013). *Principles of Management*, Noida: Tata McGraw Hill.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, (2016). *Business Management*, New Delhi: Kalyani Publications.

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC12N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	2	2	3	-	3	2	1	3	-
CO2	3	2	2	3	-	3	2	1	3	-
CO3	3	2	2	3	-	3	2	1	3	1
CO4	3	2	2	3	2	3	2	1	3	-
CO5	3	2	2	3	2	3	2	1	3	-

Strong – 3

Medium – 2

Low – 1

Dr. CMA A. Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2025-2026 onwards)

Semester I	BUSINESS ECONOMICS	Hours/Week: 4	
Elective Course - 1		Credits: 3	
Course Code		Internal	External
24UCPA11N		25	75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of business economics. [K1]
- CO2 : describe the opportunity cost, consumer surplus, factors of production, cost, demand, supply, and revenue concepts and business cycle [K2]
- CO3 : explain various functions of supply, utility and production [K2]
- CO4 : apply the various theories and laws in the decision making of business [K3]
- CO5 : examining the total, average and marginal cost, average fixed cost, average variable cost and average total cost, elasticity of demand, elasticity of supply, total product, average product and marginal product, total revenue, average revenue and marginal revenue [K3]

UNIT I

Introduction to Economics

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

(12 Hours)

UNIT II

Demand & Supply Functions

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

UNIT III

Consumer Behaviour

Meaning – Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning – Definition – Assumptions – Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. (12 Hours)

UNIT IV

Theory of Production

Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions – Law of Variable Proportion – Laws of Returns to Scale – Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer's Equilibrium.

Cost of Production

Concepts of cost – Short run and Long run costs – Average and Marginal costs – Total, fixed and variable costs. (12 Hours)

UNIT V

Product Pricing

Price and Output Determination under Perfect Competition – Short Period and Long Period Price Determination – Objectives of Pricing Policy – Its importance, Pricing Methods and Objectives – Price Determination under Monopoly – Kinds of Monopoly – Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition–Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features – Kinked Demand Curve. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Demand Determinants
2. Producer's Equilibrium

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

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

Course Code 24UCPA11N	PO1		PO 2	PO3		PO4		PO 5	PO 6	PO 7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1. a	1. b	2.	3. a	3. b	4. a	4.b	5	6	7
CO1	3	2	2	3	2	3	1	3	1	3
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

Strong – 3

Medium – 2

Low – 1

Dr. CMA A. Aruna Devi

Head of the Department

Dr.D.Jeya priya

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 PA
(2025-2026 onwards)**

Semester I	EVERY DAY BANKING	Hours/Week: 2	
NMEC - 1		Credits: 2	
Course Code 24UCPN11N		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 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 – QR code 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.

WEB RESOURCES

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

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

Course Code 24UCPN11N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	2	2	3	3	1	3	1	2
CO2	3	3	2	2	3	3	1	3	1	2
CO3	3	3	2	2	3	3	1	3	1	3
CO4	3	3	3	2	3	3	2	3	1	3
CO5	3	3	3	2	3	3	2	3	1	3

Strong – 3**Medium – 2****Low – 1**

Dr. CMA A. Aruna Devi
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VIRUDHUNAGAR

Quality Education with Wisdom and Values

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

Semester I	PRACTICAL BANKING	Hours/Week: 2	
NME - 1		Credits: 2	
Course Code		Internal	External
24UCPN12N		25	75

COURSE OUTCOMES

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

CO1: state the basic concepts of banking and electronic payment system. [K1]

CO2: describe the relevant provisions of Banking Regulation Act regarding banking and Electronic payment system.[K1]

CO3: classify the types of deposits, negotiable instruments, forms of advances and electronicpayment systems. [K2]

CO4: apply the procedures and principles involved in banking and Electronic payment [K2]

CO5: fill up of Account Opening Form and draw a cheque and show the features, advantages anddisadvantages of Mobile Banking and Green Banking. [K3]

UNIT I

Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for Opening an Account. (6 Hours)

UNIT II

Deposits: Types – Savings – Current – Fixed – Recurring. (5 Hours)

UNIT III

Negotiable Instruments: Draft –Cheque– Definition –Specimen Form – Drawing of Cheque– Electronic Cheques (E-Cheque) – Features – Advantages– Electronic Cash (E-Cash) – Features. (6 Hours)

UNIT IV

Loan and Advances: Principles of Sound Lending – Secured and Unsecured Advances – Forms of Advances – Canons of a Good Banking Security. (5 Hours)

UNIT V

Electronic Payment System: ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS. (8 Hours)

SELF STUDY FOR ASSIGNMENT

1. Filling up of Account Opening Form and Writing of Cheque.
2. Mobile Banking and Green Banking

TEXT BOOK

Study Material Prepared by the Course Teachers.

REFERENCE BOOKS

1. Gordon & Natarajan, (2017). *Banking Theory Law and Practice*, Mumbai: Himalaya Publishing House, 26th Revised Edition.
2. Rama, A., & Aruna Devi, A. (2019). *Banking Technology*, Chennai: New Century Book House (P) Ltd., 5th Revised Edition.

WEB RESOURCES

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

Course Code 24UCPN12N	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	1	2	2	-	-
CO2	3	1	1	-	1	-	-
CO3	3	2	1	2	1	-	-
CO4	3	1	1	3	1	-	-
CO5	3	1	1	1	2	-	-

Strong-3 Medium- 2 Low- 1

Dr. CMA A. Aruna Devi
Head of the Department

Dr.D.Jeya priya.
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2025-2026 onwards)

Semester I	FUNDAMENTALS OF COMMERCE	Hours/Week: 2	
Foundation Course – SEC - 1		Credits: 2	
Course Code 24UCPF11N		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of accounting, auditing, banking, insurance, basic acts and income tax. [K1]
- CO2 : enumerate the basic acts, types of accounting, principles of auditing, banking, insurance and taxation.[K1]
- CO3 : explain the significance and features of accounting, auditing, insurance and basic acts. [K2]
- CO4 : describe the objectives of accounting, auditing, functions of banking and filing of tax returns. [K2]
- CO5 : make a comparison between types of accounting, insurance and slab rates. [K2]

UNIT I

Accounting

Introduction – Book - Keeping : Meaning – Definition – Objectives – Accounting : Meaning – Definition – Objectives – Financial Accounting – Significance of Accounting Standards – Cost Accounting – Management Accounting – Its Features and Differences. (6 Hours)

UNIT II

Corporate Accounting and Auditing

Introduction – Corporate Accounting – Types of Shares and Debentures – Significance of IndAS – Auditing : Definition – Objectives – Features – Principles of Audit. (6 Hours)

UNIT III

Banking and Insurance

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

Insurance: Meaning – Definition – Characteristics of Insurance – Types of Insurance.

(6 Hours)

UNIT IV

Introduction to Legal Business Aspects

Meaning of Contract Act, 1872 – Negotiable Instruments Act, 1881 – Sale of Goods Act, 1930 – Partnership Act, 1932 – Banking Regulations Act, 1948 – Income Tax Act, 1961– Limited Liability Partnership Act, 2008 – Insolvency and Bankruptcy Code, 2016 –Goods and Services Tax: Types – Anti Money Laundering Act, 2020. (6 Hours)

UNIT V

Tax Return Filing

Meaning and Types of Taxation – Types of Returns – Filing of Income Tax Return – Filing of GST Return – Slab Rates – Due Dates for Filing Returns. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of accounts
2. Principles of insurance

TEXT BOOKS

1. Jain, S.P. & Narang, K. L. (2023). *Financial Accounting- I*. New Delhi:Kalyani Publishers.

2. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting*. New Delhi :Sultan Chand & Sons.
3. Tandon, B.N., & Sudharsanam, S, & Sundharabahu, S (2021). *Practical Auditing*. New Delhi :Sultan Chand & Sons.
4. Sundaram, K.P.M. & Sundaram, E.N. (2022). *Modern Banking*. New Delhi :Sultan Chand & Sons.
5. N.D.Kapoor. (2022). *Mercantile Law*. New Delhi :Sultan Chand & Sons.
6. T. Srinivasan. (2024). *Income Tax & Practice*. Chennai :Vijay Nicole Imprints Private Limited.
7. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPF11N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	2	2	2	1	2	1	1	1
CO2	3	3	2	2	2	1	2	1	1	1
CO3	3	3	2	2	2	2	2	1	1	1
CO4	3	3	2	2	2	2	2	1	1	1
CO5	3	3	2	2	2	3	2	2	1	1

Strong – 3

Medium – 2

Low – 1

Dr.CMA A.Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (for those who join in 2025-2026 and after)

Semester II	FINANCIAL ACCOUNTING –II	Hours/Week: 5	
Core Course - 3		Credits: 5	
Course Code		Internal	External
24UCPC21N		25	75

COURSE OUTCOMES

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

- CO1 : state the meaning of branch and departmental accounts, partnership accounts, hire purchase and instalment purchase system and accounting standard. [K1]
- CO2 : describe the accounting treatment of hire purchase and instalment system, branch and departmental accounts and partnership accounts. [K2]
- CO3 : explain the uses and role of accounting standards for financial reporting. [K2]
- CO4 : apply the accounting principles to find out the profit or loss from the concerned accounts. [K3]
- CO5 : prepare the final accounts. [K3]

UNIT I

Hire Purchase and Instalment System

Hire Purchase System : Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account – Instalment System – Calculation of Profit.

(15 Hours)

UNIT II

Branch and Departmental Accounts

Branch – Dependent Branches – Accounting Aspects – Debtors system – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign

Branches excluded) – Departmental Accounts: Basis of Allocation of Expenses – Inter – Departmental Transfer at Cost or Selling Price. (15 Hours)

UNIT III

Partnership Accounts-I

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

UNIT IV

Partnership Accounts-II

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

UNIT V

Accounting Standards for Financial Reporting

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

NOTE:

Composition of the Question Paper:

Theory: 20%

Problem: 80%

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC21N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	3	3	3	3	1	1	1	1
CO2	3	3	3	3	3	3	3	2	3	1
CO3	3	3	3	3	3	3	2	1	1	2
CO4	2	2	2	3	3	2	1	2	2	3
CO5	2	2	2	3	3	3	1	1	2	1

Strong – 3

Medium – 2

Low – 1

Dr. CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designers



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2025-2026 onwards)

Semester II	BUSINESS LAW	Hours/Week: 5	
Core Course - 4		Credits: 5	
Course Code 24UCPC22N		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 law, Indian Contract Act and Sale of Goods Act 1930. [K1]
- CO2 : Describe the classification of contract, guarantee, bailment, performance/ breach of contracts, rights and duties of the parties and problems of mercantile law. [K2]
- CO3 : explain the prescribed provisions of Sale of Goods Act. [K2]
- CO4 : identify the rights, duties and liabilities of parties to the contract.[K3]
- CO5 : distinguish indemnity and guarantee, bailment and pledge and conditions and warranties. [K3]

UNIT I

Mercantile Law

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

Elements of Contract

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

UNIT II

Performance of Contract

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

UNIT III

Contract of Indemnity and Guarantee

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

UNIT IV

Bailment and Pledge

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

UNIT V

Sale of Goods Act, 1930

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

SELF STUDY FOR ASSIGNMENT

1. Quasi Contract
2. Rights of an Unpaid Seller

TEXT BOOKS

1. Kapoor ,N.D. (2022). *Business Laws*. New Delhi :Sultan Chand and Sons, Twenty Third Revised Edition.
2. Pillai,R.S.N. (2007). *Business Law*. New Delhi :S.Chand&Sons.

3. Kuchhal, M.C & Vivek Kuchhal. (2018). *Business law*. New Delhi: S Chand Publishing House, Seventh Edition.
4. Dhandapani, M.V. *Business Laws*. New Delhi :Sultan Chand and Sons.
5. Shusma Aurora. (2020). *Business Law*. New Delhi: Taxmann, Eighth Edition.

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC22N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	2	3	1	1	1	-	1	1
CO2	3	3	3	2	2	2	1	-	1	1
CO3	3	3	3	1	3	1	1	-	1	1
CO4	3	3	3	3	3	2	1	-	1	1
CO5	3	3	3	2	3	2	1	-	1	1

Strong – 3

Medium – 2

Low – 1

Dr. CMA A. Aruna Devi

Head of the Department

Dr.S.Chitra Devi

Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2025-2026 onwards)

Semester II	COMPUTER APPLICATION IN BUSINESS PRACTICAL	Hours/Week: 4	
Elective Course-2		Credits: 3	
Course Code 24UCPA21PN		Internal 40	External 60

COURSE OUTCOMES

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

- CO1 : explain the basic concepts of a word processing package, electronic spreadsheet software, power point presentation and goods and services tax in business. [K2]
- CO2 : describe various terminologies used in the operation of computer systems in a business environment. [K2]
- CO3 : present the word documents, spread sheets. mail merge and power point presentations in business, exporting returns and uploading to GSTN. [K3]
- CO4 : apply various terminologies used in the operation of computer systems in a business environment. [K3]
- CO5 : generate electronic mail for communicating in an automated office, prepare spread sheet for business, final accounts with GST and create business presentations and business documents. [K3]

UNIT I

Word Processing

Introduction to Word Processing – Word Processing Concepts – Use of Templates and Working with Word Document: Editing Text – Find and Replace Text– Formatting – Spell Check – Auto correct – Auto Text – Bullets and Numbering – Tabs – Paragraph Formatting – Indent and Page Formatting – Header and Footer. (12 Hours)

UNIT II

Mail Merge

Tables – Inserting, Filling and Formatting a Table – Inserting Pictures and Video – Mail Merge Including Linking with Database – Printing Documents – Creating Business Documents.
(12 Hours)

UNIT III

Preparing Presentations

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

UNIT IV

Spreadsheet and its Business Applications

Spreadsheet: Concepts – Managing Worksheets – Formatting, Entering Data, Editing and Printing a Worksheet – Handling Operators in Formula – Project Involving Multiple Spreadsheets – Organizing Charts and Graphs.
(12 Hours)

UNIT V

Accounting Software

Goods and Services Tax – Company Formation – Groups – Ledgers – Vouchers – Preparation of Final Accounts with GST – Stock Summary.
(12 Hours)

List of Programs

1. Format the Text using Insert and Format Menu.
2. Creation of Table.
3. Prepare a Resume in MS-Word.
4. Draft a Letter using Mail Merge Option.
5. Create Programs by using Absolute Referencing, Relative Referencing and Combined/Hybrid Referencing.
6. Create MS-Powerpoint presentation about the sales performance of the company.

7. Creation of a new company.
8. Alteration of existing company details.
9. Opening two or more company with different names.
10. Creation of groups in tally.
11. Creation of single and multiple ledgers in tally.
12. Creation of different types of vouchers.
13. Creation of final accounts without opening balances.
14. Creation of final accounts with opening balances covering all types of vouchers,
Preparation and printing of daybooks, ledgers and trial balance.
15. Establishing GST and Defining Tax Details.

Note:

Theory : 1 Hour

Lab : 3 Hours

TEXT BOOKS

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

REFERENCE BOOKS

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

5. Glyn Davis & Branko Pecar. (2013). *Business Statistics using Excel*. Chennai: Oxford Publications.

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPA21PN	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	2	3	3	1	3	3	1	2
CO2	2	3	1	3	3	2	3	3	1	2
CO3	2	3	1	3	3	2	3	3	1	2
CO4	3	3	2	3	3	3	3	3	2	2
CO5	3	3	2	3	3	3	3	3	2	2

Strong – 3

Medium – 2

Low – 1

Dr. CMA. Aruna Devi
Head of the Department

Dr.D.Jeya priya
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

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

Semester II	BASIC ACCOUNTING PRINCIPLES	Hours/Week: 2	
NME - 2		Credits: 2	
Course Code		Internal	External
24UCPN21N		25	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: Preparation of Final Accounts with adjustment regarding Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in 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: Margham 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 24UCPN21N	PO 1	PO2	PO3	PO 4	PO5	PO6	PO7
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. CMA A. Aruna Devi
Head of the Department

Dr.D.Jeya priya
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2025-2026 onwards)

Semester II	MS-OFFICE TOOLS	Hours/Week: 2	
SEC - 2		Credits: 2	
Course Code 24UCPS21PN		Internal 40	External 60

COURSE OUTCOMES

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

- CO1 : explain all the basic concepts under MS-Excel Practical. [K2]
- CO2 : describe the specific procedures for executing the program by mentioning the menus and options to be selected. [K2]
- CO3 : execute the program as per the data and criteria given. [K3]
- CO4 : display the results and explain the method of execution. [K3]
- CO5 : justify the answers for various viva-voce questions. [K3]

UNIT I

Microsoft Excel

Introduction – Create a spread sheet using Auto fill – Setting margin – Adding and removing Rows and Columns – Creating and Copying formulae – Changing column widths and row heights – Finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide. (6 Hours)

UNIT II

Financial Analysis

Depreciation (DB, DDB, VDB) – Simple Interest (PMT, NPER, INTRATE) – Present Value – Net Present Value – Future Value (PV, NPV, FV) – Internal Rate of Return. (6 Hours)

UNIT III

Logical Analysis

AND, OR, NOT, IF, TRUE – Practical Exercises Based on Logical Functions

(6 Hours)

UNIT IV

Statistical Analysis

Mean – Median – Mode – Standard Deviation – Correlation – Skewness – F Test – Z Test and Chi-Square Analysis.

(6 Hours)

UNIT V

Lookup and Reference Functions

Hlookup – Vlookup – Getpivot Data – Ratio Analysis – Cash Flow Statement – Payroll Processing – Marketing – Sales and Advertising Data Analytics and Social Media Marketing Analysis.

(6 Hours)

Note: Theory : 1 Hour
Lab : 1 Hour

List of Programs

1. Calculation of simple Interest using mathematical expressions.
2. Preparation of Customer Purchase History using Data Filters.
3. Calculate Correlation and Regression co-efficient using statistical functions.
4. Preparation of payroll using lookup functions.
5. Calculate Mean, Median, Mode using statistical functions.
6. Analyse the data related to capital budgeting decisions using financial functions
7. Analyse the data related to Loan approval decisions using financial functions
8. Prepare Profitability statement using Logical functions
9. Preparation of Sales Analysis report using Pivot table
10. Preparation of Customer Purchase Behaviour using Chi-Square analysis

TEXT BOOKS

1. John Walkenbach. (2019). *MS Excel Bible*, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia. *Learning Microsoft Excel 2013*, Khanna Book Publishing, Bangalore.
3. Wayne L Winston. (2017). *Microsoft Excel, Data Analysis and Business Modelling*, Prentice Hall, New Jersey, USA.
4. Greg Harvey. *Excel 2016 for Dummies*, Chennai.

REFERENCE BOOKS

1. Glyn Davis & Branko Pecar. *Business Statistics using Excel*, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman. *Excel Bible for Beginners*, Kindle Edition, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons. *Microsoft 2003*, Tata McGraw Hill, Noida.

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

Course Code 24UCPS21PN	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	2	3	3	1	3	3	1	2
CO2	2	3	1	3	3	2	3	3	1	2
CO3	2	3	1	3	3	2	3	3	1	2
CO4	3	3	2	3	3	3	3	3	2	2
CO5	3	3	2	3	3	3	3	3	2	2

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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester III	CORPORATE ACCOUNTING –I	Hours/Week: 5	
Core Course - 5		Credits: 5	
Course Code		Internal	External
24UCPC31		25	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 and financial statements. [K1]
- CO2: describe the format and procedure for preparing the final accounts of a company as per Companies Act 2013. [K2]
- CO3: explain the accounting treatment regarding the Issue & Redemption of Preference Shares & Debentures and the methods of valuation of shares and goodwill. [K2]
- CO4: prepare company final accounts. [K3]
- CO5: compute the value of goodwill and shares under different methods and assess its applicability. [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>

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

Course Code 24UCPC31	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	2	2	1	2	2	-
CO2	3	3	3	3	2	2	1	1	2	-
CO3	3	3	3	3	1	2	2	2	1	-
CO4	3	3	3	3	1	2	2	2	1	-
CO5	3	3	3	3	1	1	3	3	2	2

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

Dr. CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester III	COMPANY LAW	Hours/Week:5	
Core Course-6		Credits:5	
Course Code 24UCPC32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic provisions in company law related to company, its formation, meeting, resolution, auditor, management, and winding up. [K1]

CO2: describe the classification of companies, procedure for formation of company and types of company meetings. [K2]

CO3: explain about the board of directors, National Company Law Tribunal, National Company Law Appellate Tribunal, Modes of Winding Up, and company liquidator. [K2]

CO4: highlight the differences between types of companies, various documents, shares, meetings, and resolutions. [K3]

CO5: summarise the procedure for appointment and removal of 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.

(15 Hours)

UNIT II

Formation of Company

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

UNIT III

Meeting

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

UNIT IV

Management & Administration

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

UNIT V

Winding up

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

SELF STUDY FOR ASSIGNMENT

1. Quorum and Proxy
2. Procedure for e-filing

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC32	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	1	2	3	2	1	1	1	1	1	1
CO2	2	2	3	1	2	2	1	1	2	1
CO3	2	1	2	3	2	1	1	2	1	1
CO4	2	3	3	2	3	2	3	1	1	1
CO5	2	3	3	3	3	2	3	2	1	1

Strong-3**Medium– 2****Low– 1**

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

Dr.D.Jeya priya
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester III	WORKING CAPITAL MANAGEMENT	Hours/Week: 4	
Elective Course- 3		Credits: 3	
Course Code		Internal	External
24UCPA31		25	75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of working capital management,. [K1]
- CO2 : describe the different approaches to financing current assets and various theories related to working capital management. [K2]
- CO3 : explain the need and importance of cash, receivables, payables and inventories in working capital management. [K2]
- CO4 : apply the techniques to manage cash, receivables, payables, inventories and working capital.[K3]
- CO5 : interpret the results of analysis in deciding optimum level of working capital.[K3]

UNIT I

Introduction

Working Capital: Meaning – Types of Working Capital – Importance of working capital management – Components of Working Capital – Factors Influencing Working Capital Requirements – Estimating Working capital management – Working Capital Life Cycle. (12 Hours)

UNIT II

Different Approaches to Financing Current Assets

Conservative Approach – Aggressive Approach – Matching Approach – Sources of Finance Committees on Working Capital Finance. (12 Hours)

UNIT III**Cash Management**

Importance – Factors Influencing Cash Balance - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements – Models of Cash Management: Baumol Model – Miller-Orr Model. (12 Hours)

UNIT IV**Receivables Management**

Credit Policy Variables – Credit Standards – Credit Period – Cash Discount and Collection Efforts – Credit Evaluation – Control of Receivables.

Payable Management

Types of Payables – Computation of Cost of Credit or Payables. (12 Hours)

UNIT V**Inventory Management**

Need for Inventories and Importance of its Management – Techniques for Managing Inventory – Economic Order Quantity (EOQ) – Stock levels – Analysis of Investment in inventory – Selective Inventory Control – ABC Analysis – VED Analysis – FSN Analysis. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Role of Finance Manager in Working Capital Management
2. Significance of Receivables Management

NOTE:

Composition of the Question Paper: Theory: 30%

Problems:70%

TEXT BOOKS

1. Murthy, A. *Working Capital Management*. Chennai : Margham Publications.
2. Bhalla, V.K. (2014). *Working Capital Management*. New Delhi : S.Chand.
3. Periyaswamy, P. *Working Capital Management*. Mumbai: Himalaya Publishing House.
4. R.P. Rustagi, R.P. (2021). *Working Capital Management*. New Delhi: Taxmann's Publication.

REFERENCE BOOKS

1. James S Sagner, *Working Capital Management, Application and Cases*. New Jersey : Wiley.
2. Gupta, S.P. *Management of Working Capital*,. Agra : Sahitya Bhavan Publication.
3. Rastogi, M.K. *Working Capital Management*. Chennai: Laxmi Publication.
4. Hrishikes Bhattacharya, *Working Capital Management*. New Delhi: PHI Publication.

WEBRESOURCES

1. <https://resource.cdn.icai.org/74776bos60495-cp4.pdf>
2. <https://resource.cdn.icai.org/74779bos60495-cp7.pdf>
3. https://boslive.icai.org/sm_unit_details.php?c_id=135

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

Course Code 24UCPA31	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	3	2	3	3	2	1	1	1
CO2	3	2	3	2	3	2	2	1	1	1
CO3	3	3	2	3	3	3	2	1	1	1
CO4	3	3	3	3	3	2	2	1	1	1
CO5	3	3	3	3	3	3	3	2	1	1

Dr. CMA. Aruna Devi
Head of the Department

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Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2024-2025 onwards)

Semester III	ENTREPRENEURIAL SKILL DEVELOPMENT	Hours/Week: 1	
Skill Enhancement		Credits: 1	
Course -3			
Course Code 24UCPS31P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1 : explain the basic concepts of entrepreneur, entrepreneurship, online returns filing, GSTR filing and entrepreneurial finance. [K2]
- CO2 : discuss the stages of entrepreneurship and types of returns. [K2]
- CO3 : apply the procedures for incorporation of a company. [K3]
- CO4 : determine the challenges faced by women entrepreneurs and incorporation of a company. [K3]
- CO5 : apply the rules for filing of returns through online. [K3]

UNIT I

Introduction to Entrepreneurship

Introduction, Concept of Entrepreneur, Entrepreneurship and Enterprise, Definition of Entrepreneurship, Stages in the Entrepreneurial process – Barriers to Entrepreneurship - Challenges Faced by Women Entrepreneurs. (3 Hours)

UNIT II

Income Tax Returns Filing

Filing of Forms ITR -1, ITR-2, ITR-3 and ITR-4. (3 Hours)

UNIT III**GSTR Filing**

Types of GST Returns – Steps to File a GST Returns – GSTR - 1, GSTR - 2, GSTR - 3B and GSTR - 9. (3 Hours)

UNIT IV**Company Online Registration Procedure**

Steps for Incorporation – Filing of Documents and Information with the Registrar – Declaration by Subscribers to the Memorandum – Issue of Certificate of Incorporation on Registration – Allotment of Corporate Identity Number – MSME Registration. (3 Hours)

UNIT V**Finance for Entrepreneurs**

MSME Loan – Mudra Loan – Term Loan – Working Capital Loan – Differences between Fund based and Non-fund based Loans. (3 Hours)

SELF STUDY FOR ASSIGNMENT

1. Barriers to Entrepreneurship
2. Procedures for FSSAI Registration.

TEXT BOOK

Study Material Prepared by the Course Teacher

REFERENCE BOOKS

1. Khanka S.S. (2022). *Entrepreneurial Development*. New Delhi: S.Chand and Company Limited.
2. Sangeeta Sharma. (2021). *Entrepreneurship Development*. New Delhi: PHI Learning Private Limited.
3. Vishal Sharma & Natasha. (2018). *An Insight: A Complete Guide to GST*.
4. Vinod, K. Singhania, Monica Singhania, *Students' Guide to Income Tax*. New Delhi: Taxmann Publication Private Limited, Current Assessment Year.
5. Kapoor, N.D. (2017). *Company Law*. New Delhi: S.Chand & Co. Ltd.

WEB RESOURCES

Unit I: <http://inventors.about.com/od/entrepreneur/>
<http://learnthat.com/tag/entrepreneurship/>

Unit II: <https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1#returnsandforms>

Unit III: <https://www.bajajfinserv.in/steps-to-file-your-gst-return-online#:~:text=For%20example%2C%20you%20will%20have,online%20by%20the%20due%20date.>

Unit IV: <https://resource.cdn.icai.org/74730bos60488-m1-cp2.pdf>

Unit V: https://ijsmr.in/doc/ijsmr04_55.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPS31P	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	2	2	3	-	-	3	-	-
CO2	3	3	2	2	3	-	-	3	-	-
CO3	3	3	1	2	3	2	2	2	-	1
CO4	3	3	1	2	3	2	2	2	-	1
CO5	3	3	1	2	3	2	2	2	-	1

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

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Dr. D.Jeya priya

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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester III	STOCK MARKET OPERATIONS AND PRACTICES IN INDIA	Hours/Week:2	
Skill Enhancement Course - 4		Credits:2	
Course Code 24UCPS32		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

Introduction to the Indian Stock Market

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

(6 Hours)

UNIT II

Investment Analysis and Portfolio Management

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

(6 Hours)

UNIT III

Trading Mechanisms and Strategies

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

UNIT IV

Market Regulations and Compliance

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

UNIT V

Advanced Topics in Stock Market Operations

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

1. Gurusamy, S. (2011) Financial Markets and Institutions, New Delhi : Tata McGraw Hill Education Private Limited, 3rd Edition.
2. Punithavathy Pandian. (2012). Security Analysis and Portfolio Management, New Delhi: Vikas Publishing House Pvt. Ltd., Second Edition.

3. Donald Fisher, E. and Ronald J.Jordan, (2013). Security Analysis and Portfolio Management, New Delhi : Prentice Hall of India.

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPS32	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	1	1	1	3	3	3	3	1	1
CO2	3	1	1	1	3	3	3	3	1	1
CO3	3	3	3	3	3	3	3	3	1	2
CO4	3	3	3	3	3	3	3	3	1	2
CO5	3	3	3	3	3	3	3	3	1	2

Strong – 3

Medium – 2

Low – 1

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B.Com. Professional Accounting (2024-2025 onwards)

Semester IV	CORPORATE ACCOUNTING –II	Hours/Week: 5	
Core Course - 7		Credits: 5	
Course Code 24UCPC41		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 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 a/c - 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 & 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 %

TEXTBOOKS

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: Principles of Accounting Including GST*. Volume - I, New Delhi: Kalyani Publishers, 20th Revised Edition.
- Arulanandham, M.A. & Raman. K.S. (2015). *Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L & Radhaswamy M.(2022). *Advanced Accountancy*. New 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-companies3>.
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

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

Course Code 24UCPC41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	1	2	1	1	-	-
CO2	3	3	3	3	1	3	1	1	-	-
CO3	3	3	3	3	1	1	2	2	1	-
CO4	3	3	3	3	1	1	2	2	1	-
CO5	3	3	3	3	1	1	3	1	-	-

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

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Head of the Department

Dr. CMA A.Aruna Devi
Course Designer



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Semester IV	PRINCIPLES OF MARKETING	Hours/Week: 4	
Core Course - 8		Credits: 4	
Course Code 24UCPC42		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic marketing concepts. [K1]
- CO2 : explain the role of marketing in market segmentation, price determination, pricing policies, promotion strategies and channels of distribution. [K2]
- CO3 : describe the marketing strategies of various segments, product development, price fixation, elements of promotion, distribution and e-marketing. [K2]
- CO4 : apply the marketing principles and ethical considerations to real world business scenarios. [K3]
- CO5 : identify the recent trends and modern challenges in the marketing functions and find solutions. [K3]

UNIT I

Introduction to Marketing

Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing – Role and Importance of Marketing – Classification of Markets – Niche Marketing. (12 Hours)

UNIT II

Market Segmentation

Meaning and definition – Benefits – Criteria for segmentation– Types of segmentation – Geographic – Demographic – Psychographic – Behavioural –Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour – Motives. Freud's Theory of Motivation. (12 Hours)

UNIT III**Product and Price**

Marketing Mix – An overview of 4P's of Marketing Mix – Product –Introduction to Stages of New Product Development – Product Life Cycle – Pricing – Policies –Objectives – Factors Influencing Pricing – Kinds of Pricing. (12 Hours)

UNIT IV**Promotions and Distributions**

Elements of promotion – Advertising – Objectives – Kinds of Advertising Media — Sales Promotion – Types of sales promotion – Personal Selling – Qualities needed for a personal seller – Channels of Distribution for Consumer Goods – Channel Members – Channels of Distribution for Industrial Goods. (12 Hours)

UNIT V**Competitive Analysis and Strategies**

Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E– Marketing & M–Marketing – CRM – Market Research – MIS and Marketing Regulation. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Benefits of E-Tailing
2. Traditional vs Digital Media

TEXT BOOKS

1. Philip Kotler, (2013) *Principles of Marketing: A South Asian Perspective*, NewDelhi: Pearson Education.
2. Gupta, (2018) C.B. & RajanNair, N. *Marketing Management*, New Delhi: Sultan Chand & Sons.
3. Amit Kumar, (2015) *Principles of Marketing*, Chennai: Shashibhawan Publishing House.
4. RajanNair, (2018) N. *Marketing*. New Delhi: Sultan Chand & Sons.
5. Neeru Kapoor, (2021) *Principles of Marketing*. New Delhi: PHI Learning.

REFERENCE BOOKS

1. Kavita Sharma & Swati Agarwal, (2021) *Principles of Marketing*. New Delhi: Taxmann.
2. Jayasankar, J. (2013) *Marketing Management*. Chennai: Margham Publications.

3. Assael, H, (1987) *Consumer Behaviour and Marketing Action*, USA: PWS-Kent.
4. Hoyer, W.D. & Macinnis, D.J, (2001) *Consumer Behaviour*. USA: Houghton Mifflin Company.
5. Baker,M. (2017) *Marketing Management And Strategy*. India: Macmillan Business, Bloom bury Publishing.

WEB RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-Management>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPC42	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	2	2	3	2	3	1	3	1	2
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	2
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

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

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Dr.S.Chitra Devi
Course Designer



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Semester IV	OPERATIONS RESEARCH	Hours/Week: 4	
Elective Course- 4		Credits: 3	
Course Code 24UCPA41		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the concepts relating to operations research. [K1]
- CO2 : explain the methods of LPP, transportation, assignment problems, inventory management and determine the productivity index and critical path. [K2]
- CO3 : describe the techniques of operations management. [K2]
- CO4 : analyse inventory management models, network analysis methods and simulation techniques to optimize resources in business operations. [K3]
- CO5 : apply the concepts and techniques of operations research in business and industry. [K3]

UNIT I

Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development – Role in decision making – Phases and approaches to OR – Characteristic of Modern Operations Function Production – Management vs. Operation Management – Recent Trends in Operations Management – Linear programming problem – Applications and limitations – Formulation of LPP – Optimal Solution to LPP – Graphical method – Simplex Method. (12 Hours)

UNIT II

Transportation and Assignment Problem

Transportation Problem – methods – North West corner method – Least cost method – Vogel's approximation method – Moving towards optimality – Stepping stone & MODI methods – Assignment problem – Time Study, Work Study and Method Study – Job Evaluation. (12 Hours)

UNIT III

Economics of Maintenance and Simulation

Break Down Maintenance – Routine Maintenance – Replacement Maintenance – Simulation

Productivity Management and Quality Management

Measurement Techniques of Productivity Index – TQM Basic Tools and Certification – ISO Standards Basics. (12 Hours)

UNIT IV

Inventory Management

Introduction to inventory systems, inventory classification –Economic order quantity (EOQ) model – Single period probabilistic inventory models with discrete and continuous demand – determination of reorder point for deterministic and probabilistic Inventory System – Material Requirement Planning (MRP) (12 Hours)

UNIT V

Network Analysis

Network models – CPM and PERT Determination of Critical Path Method (CPM) – PERT cost- Crashing a project – Scheduling of a project – Application of PERT and CPM. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Advantages of Preventive Maintenance
2. Basic Concepts of Just-in Time

NOTE:

Composition of the Question Paper:	Theory	: 40%
	Problems	: 60%

TEXT BOOKS

1. Sharma, J.K. (2017). *Operations Research Theory and Applications*. Chennai: Laxmi Publications, 6th Edition.
2. Anand Sharma, *Operation Research*, Himalaya Publishing House, 2014, Mumbai

REFERENCE BOOKS

1. CMA Intermediate Course Study Material – *Operations Management*, The Institute of Chartered Accountants of India, New Edition.
2. Panneerselvam, R. (2012). *Production and Operations Management*. New Delhi: Prentice Hall of India Pvt. Ltd, 2nd Edition.
3. Ashwathappa, K. & Shridhara Bhat, K. (2016). *Production and Operations Management*. Himalaya Publishing House, 2nd Edition.
4. Kothari, C.R. (2013). *Quantitative Techniques*. Noida : Vikas Publications.
5. Kapoor, V.K. (2014). *Operations Research - Problems and Solutions*. New Delhi: Sultan Chand & Sons Publisher.
6. Sreenivasa Reddy, M. (2014). *Operation Research*. New Delhi: CENGAGE.
7. Gurusamy, S. (2017). *Elements of Operation Research*, Vijay Nicole Imprints Private Limited.

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

Course Code 24UCPA41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	1	2	3	2	2	1	1	1
CO2	3	2	1	1	2	2	2	2	1	1
CO3	2	3	2	2	2	2	2	2	1	1
CO4	2	2	2	3	3	3	3	2	2	2
CO5	2	2	1	3	2	3	3	2	2	2

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

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Course Designer



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Semester IV	AI TOOLS FOR BUSINESSMEN	Hours/Week: 2	
Skill Enhancement Course- 5		Credits: 2	
Course Code 24UCPS41		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic AI concepts in business and accounting. [K1]
- CO2 : observe the relevance and importance of AI in decision making, importance of data quality and governance, ethical and legal consideration in AI adoption. [K1]
- CO3 : describe the appropriate AI tools and technologies based on the needs of Accounting Professionals and business.[K2]
- CO4 : predict the common challenges and pitfalls in AI adoption[K2]
- CO5 : apply the ethical and legal implications of AI in business decision-making. [K3]

UNIT I

Introduction to AI for Business

Overview of Artificial Intelligence (AI) and its relevance to Business Operations.

Understanding Basic AI Concepts

Machine Learning – Deep Learning and Natural Language Processing–Importance of AI in enhancing Decision-making and Competitiveness in Business. (6 Hours)

UNIT II**Practical Applications of AI in Business**

Exploration of AI tools and techniques applicable to Business Operations – Case Studies Showcasing Successful AI Implementations in various Industries – Identifying Opportunities for Leveraging AI in Optimizing Business Processes and Improving Efficiency. (6 Hours)

UNIT III**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**AI tools for Accounting Professionals**

AI-Powered Accounting Software: QuickBooks Online (Intuit AI) – Xero – Zoho Books – AI for Auditing & Compliance: Mind Bridge – Ai Auditor – Case Ware IDEA – Snipper – AI for Tax Preparation & Compliance: Avalara –TurboTax AI (Intuit) — Clear Tax – AI for Financial Forecasting & Reporting: Domo –Fathom — Workday Adaptive Planning – AI tools for Litigation Procedure.

Importance of Data Quality and Data Governance in AI Projects

Pre-processing and Feature Engineering for AI applications – Digital Transformation for Accounting Data Analysis Tools and Techniques. (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 Implementations in E-Commerce
2. Data Collection tools

TEXT BOOKS

1. Rajendra Akerkar. (2018). *AI for Business: A Primer on Data Science, Artificial Intelligence, and Machine Learning*. United States: Springer Publications.
2. Ajit Jha. (2020). *Artificial Intelligence for Business Leaders*.

REFERENCE BOOKS

1. Peter Cochrane. *Artificial Intelligence: A Guide for Thinking Businessmen*.
2. Online Courses and Tutorials on AI tools and their Business Applications, such as those available on Platforms like Coursera and Udemy.
3. Industry Reports and Case Studies highlighting successful AI implementations in Business Environments.

WEB RESOURCES

1. <https://indiaai.gov.in/article/the-importance-of-ai-for-small-and-medium-businesses-in-india>
2. <https://www.bigcommerce.com/articles/ecommerce/ecommerce-ai/>
3. <https://www.ibanet.org/ethical-implications-of-artificial-intelligence-at-the-Indian-workplace>

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

Course Code 24UCPS41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	1	1	1	3	3	3	3	3	3	3
CO2	1	1	1	3	3	3	3	3	3	3
CO3	3	2	1	3	3	3	3	3	3	3
CO4	3	2	1	3	3	3	3	3	3	3
CO5	3	2	1	3	3	3	3	3	3	3

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

Dr. CMA. Aruna Devi
Head of the Department

Dr.G.Balasaraswathi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2024-2025 onwards)

Semester IV	BASICS OF FINTECH	Hours/Week:2	
Skill Enhancement Course – 6		Credits:2	
Course Code		Internal	External
24UCPS42		25	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

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

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

Course Code 24UCPS42	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	2	-	-	1	-	3	-	-
CO2	3	3	2	-	-	1	-	3	-	-
CO3	3	3	3	-	-	1	-	3	-	-
CO4	3	3	3	-	-	1	-	3	-	-
CO5	3	3	2	-	-	2	-	3	-	3

Dr.CMA A.Aruna Devi
Head of the Department

Dr.D.Jeya priya
Course Designer



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B.Com. Professional Accounting (2024-2025 onwards)

Semester V	COST ACCOUNTING	Hours/Week: 6	
Core Course – 9		Credits: 5	
Course Code 24UCPC51		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction of Cost Accounting

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

UNIT II

Cost Accounting Standards(CAS) and Cost Sheet

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

UNIT III**Material Costing**

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

UNIT IV**Labour Costing**

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

Overheads Costing

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

UNIT V**Methods of Costing**

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

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

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

SELF STUDY FOR ASSIGNMENT

1. VED Analysis
2. Measurement of Labour Turnover

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

Theory	: 25 %
Problems	: 75 %

TEXT BOOKS

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

3. Maheswari, S.N. (2021). *Principles of Cost Accounting*, New Delhi: Sultan Chand Publications.
4. Reddy, T.S. & Hari Prasad Reddy, Y. (2023). *Cost Accounting*, Chennai: Margham Publications, 6th Edition.
5. Iyengar, S.P. (2023). *Cost Accounting*, New Delhi: Sultan Chand Publications, 11th Edition.

REFERENCE BOOKS

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

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPC51	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	2	–	–	–
CO2	3	3	3	3	3	3	2	–	–	–
CO3	3	3	3	3	3	3	2	–	–	–
CO4	3	3	3	3	3	3	2	2	2	–
CO5	2	2	2	2	2	2	2	2	2	3

Strong -3

Medium - 2

Low - 1

Dr. CMA A.Aruna Devi

Dr. D.Jeya priya

Head of the Department

Course Designer



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Semester V	BANKING LAW AND PRACTICE	Hours/Week:6	
Core Course - 10		Credits:5	
Course Code 24UCPC52		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction to Banking

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

UNIT II

Banking Practice

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

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

UNIT III**Negotiable Instruments Act**

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

UNIT IV**Paying Banker and Collecting Banker**

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

UNIT V**Digital Banking**

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC52	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	1	3	-	-	1	2	1	2
CO2	3	3	3	1	1	-	1	2	1	2
CO3	3	3	3	3	3	-	1	2	1	2
CO4	3	3	3	3	3	1	2	3	2	3
CO5	3	3	3	3	3	1	2	3	2	3
Strong-3			Medium- 2				Low- 1			

Dr.CMA A.Aruna Devi
Head of the Department

Dr.G.Balasaraswathi
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester V	INCOME TAX LAW AND PRACTICE – I	Hours/Week: 5	
Core Course -11		Credits: 3	
Course Code 24UCPC53		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction to Income Tax

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

UNIT II

Residential Status

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

UNIT III**Income from Salary**

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

UNIT IV**Income from House Property**

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

UNIT V**Profits and Gains from Business or Profession**

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

SELF STUDY FOR ASSIGNMENT

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

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

Theory	: 20 %
Problems	: 80 %

TEXT BOOKS

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

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course code 24UCPC53	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	3	3	3	1	1	1	-	-
CO2	3	3	3	3	3	1	1	1	-	-
CO3	3	3	3	3	3	2	2	2	-	-
CO4	3	3	3	3	3	3	3	3	1	1
CO5	3	3	3	3	3	3	3	3	3	3

Strong-3 Medium- 2 Low- 1

Dr. CMA A.Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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VIRUDHUNAGAR

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Semester V	PROJECT	Hours/Week: 1	
Core Course -12		Credits: 1	
Course Code 24UCPC54PR		Internal 100	External -

COURSE OUTCOMES

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

- CO1: explain the basic concepts related to commerce, marketing, finance, entrepreneurship and human resource development. [K2]
- CO2: apply the principles, ethics and methodologies of research in project. [K3]
- CO3: prepare research plan for collection, editing, coding and analysis of data. [K3]
- CO4: formulate and test hypotheses related to the topics chosen for project [K3]
- CO5: analyse the findings of the study and give the suggestions. [K4]

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

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

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

Guidelines and regulations of the project

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPC54PR	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	2	2	3	-	3	3	-	-	-
CO2	3	2	2	1	1	3	3	-	-	-
CO3	2	2	2	3	3	3	3	-	-	-
CO4	2	2	2	3	3	3	3	-	-	-
CO5	2	2	3	3	3	3	3	-	-	-
			Strong-3		Medium- 2		Low- 1			

Dr.CMA A.Aruna Devi
Head of the Department

Dr.CMA A.Aruna Devi
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting

(2024-2025 onwards)

Semester V	STRATEGIC MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course - 1		Credits: 3	
Course Code 24UCPE51		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Strategic Management

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

UNIT II

Mission, Objectives, Goals and Ethics

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

UNIT III**External environment Analysis and Appraisal**

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

UNIT IV**Organisational Change and Innovation**

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

UNIT V**Generic Competitive Strategy**

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

Corporate strategy

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

1. Chandan, J.S and Nitish K. Sengupta, *Strategic Management*, Noida:Vikas Publishing
2. Sudarsana Reddy G and Aswathappa, K.(2015), *Strategic Management*, Mumbai:Himalaya Publishing, House.

3. Hitt, M.A. Freeman, R.E, and Harrison, J.S.(2005), *Handbook of Strategic Management*, Malden, MA:Blackwell.
4. ICAI Executive Study Material 2016

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPE51	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	2	1	1	1
CO2	3	3	3	3	3	3	2	1	1	1
CO3	3	3	3	3	3	3	2	1	1	1
CO4	3	3	3	3	3	3	2	2	2	1
CO5	3	2	2	2	2	2	2	2	2	1

Strong-3

Medium– 2

Low– 1

Dr. CMA A.Aruna Devi
Head of the Department

Dr.S.Chitra Devi
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting

(2024-2025 onwards)

Semester V	PYTHON PROGRAMMING	Hours/Week: 5	
Discipline Specific Elective Course -1		Credits: 3	
Course Code 24UCPE52		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Computer systems

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

(15 Hours)

UNIT II

Imperative programming

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

(15 Hours)

UNIT III

Text Data, Files & Exceptions

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

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

UNIT IV

NumPy Basics

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

(15 Hours)

UNIT V

Future Trends and Challenges

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

1. Reema Thareja. (2019). *Problem Solving and Programming with Python*, Oxford University Press, New Delhi.
2. Wes McKinney. (2018). *Python for Data Analysis*, O'Reilly Media , Inc.,1005 Gravenstein Highway North, Sebastopol.

3. Kenneth A. Lambert. (2011). *Fundamentals of Python First Programs*, Cengage Learning, New Delhi.
4. Ch Satyanarayana, Radhika Mani M, Jagadesh, B.N. *Python Programming*, Universities Press, New Delhi.

REFERENCE BOOKS

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

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPE52	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	-	-	-	-	3	3	-	3
CO2	3	3	3	-	-	-	3	3	-	3
CO3	3	3	-	-	-	-	3	3	-	-
CO4	3	3	3	-	-	-	3	3	2	-
CO5	3	3	-	-	-	-	3	3	-	3

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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester V	FINANCIAL MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course - 2		Credits:3	
Course Code 24UCPE53		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction

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

UNIT II

Time Value of Money

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

UNIT III**Financial Decision**

Capital Structure: Definition – Meaning – Theories – Factors determining Capital Structure – Various approaches of Capital Structure – Cost of Capital : Meaning – Methods – Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS. (15 Hours)

UNIT IV**Investment Decision**

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

UNIT V**Dividend Decision**

Meaning – Dividend Policies – Provisions on Dividend Payment in Company Law – Dividend Models – Walter's Model - Gordon's Model – M. M. Model. (15 Hours)

SELF STUDY FOR ASSIGNMENT

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

Note:**Composition of the Question Paper:**

Theory: 20%

Problems: 80%

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPE53	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	1	1	1	1	-	-	-
CO2	3	1	3	1	1	1	1	1	-	-
CO3	3	3	3	3	3	3	3	3	3	1
CO4	3	3	3	3	3	3	3	3	3	1
CO5	3	3	3	3	3	3	3	3	1	1

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

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Semester V	INDIRECT TAXATION	Hours/Week:5	
Discipline Specific Elective Course -2		Credits:3	
Course Code 24UCPE54		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction to Indirect Tax

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

UNIT II

An Overview of Goods and Services Tax (GST)

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

UNIT III**CGST and IGST Act, 2017**

Supply – Meaning – Classification – Time of Supply – Value of Supply – Input Tax Credit – Eligibility – Reversal of Credit – Reverse Charge Mechanism – E-way Bill in GST - IGST Act – Export and Import of Goods and Services – Inter State Vs. Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment. (15 Hours)

UNIT IV**Procedures under GST**

Registration under GST Law – Tax Invoice Credit – Debit Notes – Different GST Returns – Electronic Liability Ledger – Electronic Credit Ledger – Electronic Cash Ledger, - Different Assessment under GST – Interest Penalty under GST – Mechanism of Tax Deducted at Source (TDS) – Tax Collected at Source (TCS). (15 Hours)

UNIT V**Customs Act, 1962**

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

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

Theory: 50%

Problem: 50%

SELF STUDY FOR ASSIGNMENT

1. High Sea Sales
2. Audit under GST

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPE54	PO1		PO2	PO3		PO4		PO6	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	1	3	3	2	1
CO2	3	3	3	2	2	3	3	1	1	2
CO3	3	3	2	3	1	2	2	1	1	1
CO4	3	2	2	1	3	2	3	3	1	1
CO5	3	3	2	3	3	3	2	3	2	2

Strong - 3

Medium – 2

Low – 1

Dr.CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designer



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VIRUDHUNAGAR

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Semester V	INTERNSHIP	Hours/Week: -	
Internship/ Industrial Training		Credits: 1	
Course Code 24UCPI51		Internal 100	External -

COURSE OUTCOMES

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

- CO1 : describe the functional concepts related to the institution chosen for training [K2]
- CO2 : apply theoretical knowledge in Commerce to gain practical exposure [K3]
- CO3 : utilize industrial practices in real-world situations [K3]
- CO4 : implement the skills acquired during the internship for academic advancement [K3]
- CO5 : analyze and demonstrate skills in observation, comprehension, communication, writing, and presentation. [K4]

Guidelines/ Regulations

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

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

Course Code 24UCPI51	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	-	-	-	-	3	3	-	3
CO2	3	3	3	-	-	-	3	3	-	3
CO3	3	3	-	-	-	-	3	3	-	-
CO4	3	3	3	-	-	-	3	3	2	-
CO5	3	3	-	-	-	-	3	3	-	3

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Course Designer



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Semester V	INSURANCE AND RISK MANAGEMENT	Hours/Week: -	
Extra Credit Course		Credits: 2	
Course Code 24UCPO51		Internal 100	External -

COURSE OUTCOMES

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

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

UNIT I

Introduction to Insurance

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

UNIT II

Life Insurance

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

UNIT III

General Insurance

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

UNIT IV**Risk Management**

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

UNIT V**IRDA Act 1999**

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPO51	PO1		PO 2	PO3		PO4		PO 5	PO 6	PO 7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1. a	1. b	2.	3. a	3. b	4. a	4.b	5	6	7
CO1	3	2	2	3	2	3	1	3	1	3
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

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Semester VI	AUDITING AND CORPORATE GOVERNANCE	Hours/Week:6	
Core Course -13		Credits:4	
Course Code 24UCPC61		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the meaning of basic concepts of auditing and corporate governance [K1]
- CO2 : describe the classification of audit, audit procedure, documentation, and the conceptual framework of corporate governance [K2]
- CO3 : explain the role of auditors, major corporate scandals, codes and standards on corporate governance and the provisions of Corporate Social Responsibility [K2]
- CO4 : apply the procedure for audit of various organisations, theories and models of corporate governance and the provisions of Corporate Social Responsibility [K3]
- CO5 : relate the Corporate Social Responsibility with the Corporate Sustainability, Business Ethics and Corporate Governance and verify the balance sheet items [K3]

UNIT I

Introduction to Auditing

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

(18 hours)

UNIT II

Audit Procedures and Documentation

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

(18 hours)

UNIT III**Company Auditor**

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

UNIT IV**Introduction to Corporate Governance**

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees – Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures – Codes & Standards on Corporate Governance. (18 hours)

UNIT V**Corporate Social Responsibility**

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	1	3	3	2	2	2	2	2
CO2	3	3	2	2	2	2	2	2	2	3
CO3	3	3	2	2	2	2	2	2	2	3
CO4	3	3	1	1	1	1	1	1	2	3
CO5	3	3	2	1	1	2	2	2	2	3

Strong-3**Medium– 2****Low– 1**

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B.Com. Professional Accounting

(2024-2025 onwards)

Semester VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course -14		Credits: 4	
Course Code 24UCPC62		Internal 25	External 75

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

- CO1 : state the meaning of various concepts related to management accounting [K1]
- CO2 : explain the tools of financial statement analysis and cost control techniques available to the management. [K2]
- CO3 : illustrate the various tools and techniques of management accounting. [K2]
- CO4 : apply the tools of management accounting to analyse the financial statements and cost control techniques for decision making [K3]
- CO5 : interpret the results of financial statement analysis, marginal costing, variances and budgets.[K3]

UNIT I

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

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

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

UNIT II

Fund Flow Analysis and Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement –Technique of Preparing Funds Flow Statement – Schedule of Changes in Working Capital – Adjusted Profit and Loss Account – Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows – Cash flow from Operating, Financing and Investing Activities. (18 Hours)

UNIT III**Standard Costing**

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

UNIT IV**Marginal Costing and Decision Making**

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

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

(18 Hours)

UNIT V**Budget and Budgetary Control**

Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Professional Ethics in management Accounting
2. Application of marginal costing in selection of Alternative course of action

NOTE:

Composition of the Question Paper:

Theory	:	25 %
Problems	:	75 %

TEXT BOOKS

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPC62	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO	PSO	PSO 2	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b		3.a	3.b	4.a	4.b	5	6	7
CO1	3	3	3	3	3	3	2	–	–	–
CO2	3	3	3	3	3	3	2	–	–	–
CO3	3	3	3	3	3	3	2	–	–	–
CO4	3	3	3	3	3	3	2	2	2	–
CO5	2	2	2	2	2	2	2	2	2	3
Strong-3			Medium– 2			Low– 1				

Dr.CMA A. Aruna Devi
Head of the Department

Dr.D.Jeya priya
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

B.Com. Professional Accounting (2024-2025 onwards)

Semester VI	INCOME TAX LAW AND PRACTICE - II	Hours/Week: 6	
Core Course -15		Credits: 4	
Course Code 24UCPC63		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of income tax [K1]
- CO2 : describe the provisions regarding capital gains and income from other sources and the computation of gross total income, taxable income, tax liability and filing of returns[K2]
- CO3 : explain the exemptions from capital gains and deductions from income from other source and the deductions from gross total income, and describe the powers of income tax authorities [K2]
- CO4 : calculate the taxable income and tax liability of individuals under old and new tax regime [K3]
- CO5 : construct the tax planning for individuals by applying the provisions of Income Tax Act [K3]

UNIT I

Capital Gains

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

UNIT II

Income from Other Sources

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

UNIT III**Set Off and Carry Forward of Losses and Deductions from Gross Total Income**

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

UNIT IV**Assessment of Individuals**

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

UNIT V**Income Tax Authorities**

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

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

Course Code 24UCPC63	PO1		PO2	PO3		PO4		PO 5	PO 6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	–	–	–	–	–	2	–	2
CO2	3	3	2	–	–	–	–	2	–	2
CO3	3	3	2	2	3	3	2	2	–	2
CO4	3	3	2	3	3	3	2	2	–	2
CO5	3	3	2	3	3	2	2	2	2	2

Strong-3**Medium– 2****Low– 1**

Dr.CMA A. Aruna Devi
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Dr.S.Chitradevi
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester VI	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	Hours/Week:5	
Discipline Specific Elective Course - 3		Credits:4	
Course Code 24UCPE61		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction to Investment

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

Non-Marketable Financial Assets

Bank Deposits – Company Deposits – Post-Office Deposits Schemes – Employees Provident Funds – Debentures – Preference Shares – Equity Shares – Life Insurance Schemes – ULIP – Real Estate – Exchange Traded Funds (ETF) and Gold ETFs. (15 Hours)

UNIT II

Risk- Return Concepts

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

UNIT III

Security Analysis

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

UNIT IV

Introduction to Portfolio Management

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

UNIT V

Portfolio Selection and Construction

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

SELF STUDY FOR ASSIGNMENT

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

Note:**Composition of the Question Paper:****Theory: 70%****Problems: 30%****TEXT BOOKS**

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPE61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	2	2	2	3	2	2
CO2	3	3	3	3	2	2	1	1	2	1
CO3	3	3	3	3	3	2	2	2	2	1
CO4	3	3	3	3	3	2	2	2	3	1
CO5	3	3	3	3	3	2	2	2	2	1

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

Dr.CMA.A.Aruna devi
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Dr.G.Balasaraswathi
Course Designer



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VIRUDHUNAGAR

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B.Com. Professional Accounting (2024-2025 onwards)

Semester VI	INTERNATIONAL FINANCIAL MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course -3		Credits: 4	
Course Code 24UCPE62		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

International Financial Environment

Financial Management in a Global Context – Recent Changes in Global Financial Markets – International Monetary System – Foreign exchange reserves – Balance of payments – Balance of Trade – Bilateral and multilateral agreements relating to financial transactions – Flow of funds internationally through FDI and FII – Government Policies regarding FII & FDI – Integration of global developments with the changing business environment in India. (15 Hours)

UNIT II

Foreign Exchange Markets

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

UNIT III

Foreign Exchange Rate Determination

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

UNIT IV

Managing Foreign Exchange Risk

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

UNIT V

Corporate Exposure Management

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

1. Eun, C.S. & Resnick, B.G. (2010). *International Financial Management*, New York: Tata McGraw Hill.

2. Shailaja, G. (2010). *International Finance*, Orient Black swan.
3. Hendrik Van den Berg. (2009). *International Finance and Open Economy Macro Economics*, Cambridge.
4. Sharan, V. (2009). *International Financial Management*, PHI, EEE.
5. Madura, J.(2010). *International Financial Management*, 2010, 4th Ed. Cengage Learning.

WEB RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code 24UCPE62	PO1		PO2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	1	1	1	1	1	1	1
CO2	3	1	3	1	1	1	1	1	1	1
CO3	3	3	3	3	3	3	3	3	3	1
CO4	3	3	3	3	3	3	3	3	3	1
CO5	3	3	3	3	3	3	3	3	1	1

Strong-3

Medium– 2

Low– 1

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

Dr.D.Jeya priya
Course Designer



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Semester VI	FINANCIAL REPORTING ANALYSIS	Hours/Week:5	
Discipline Specific Elective Course - 4		Credits:4	
Course Code 24UCPE63		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

Introduction

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

(15 Hours)

UNIT II

Disclosures

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

(15 Hours)

UNIT III**Techniques of Financial Statement Analysis**

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

UNIT IV**Comparative Analysis of Financial Statements**

A Case Study Intra-firm and Inter-firm Comparison of Any Three Listed Companies from Any Sector or Industry for a Period of Five Years Using the Spread Sheet – Use of Ratio Analysis – Industry Average – Growth Rates – CAGR – Z Score in the Analysis. (15 hours)

UNIT V**Emerging Trends in Reporting**

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

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

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

Theory	:50%
Problems	:50%

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPE63	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	2	1	3	2	1	1
CO2	3	3	3	1	1	3	3	2	2	1
CO3	3	3	3	3	3	2	2	3	-	1
CO4	3	3	3	3	3	1	1	2	2	1
CO5	3	3	3	3	3	1	2	1	3	2

Strong – 3**Medium – 2****Low – 1**

Dr. CMA A. Aruna Devi
Head of the Department

Dr.CMA A.Aruna Devi
Course Designer



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Semester VI	INDIAN ACCOUNTING STANDARDS	Hours/Week:5	
Discipline Specific Elective Course - 4		Credits:4	
Course Code 24UCPE64		Internal 25	External 75

COURSE OUTCOMES

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

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

UNIT I

International Accounting Standards Board

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

(15 Hours)

UNIT II

Preparation and Presentation of Financial Statements

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

(15 Hours)

UNIT III**Treatment of Shares, Debentures, Dividends and Interest**

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

UNIT IV**Issue and Redemption of Shares**

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

UNIT V**Balance Sheet Items**

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

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

Theory :40%

Problems :60%

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPE64	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	1	3	3	1	2	3	1	1
CO2	3	3	3	3	2	1	2	2	2	2
CO3	3	3	3	2	3	2	3	3	2	2
CO4	2	2	1	3	3	3	3	3	1	1
CO5	2	2	1	3	3	3	3	3	2	1

Strong – 3**Medium – 2****Low – 1**

Dr. CMA A. Aruna Devi
Head of the Department

Dr. CMA A. Aruna Devi
Course Designer



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Semester VI	DIGITAL MARKETING	Hours/Week: 2	
SEC - 7		Credits: 2	
Course Code		Internal	External
24UCPS61		25	75

COURSE OUTCOMES

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

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

UNIT I

Introduction to Digital Marketing

Overview of Digital Marketing – Importance in the Modern Business Landscape – Impact on Traditional Marketing Practices – Key Digital Marketing Channels: Search Engine Optimization (SEO) – Social Media Marketing (SMM) – Email Marketing – Understanding the Indian Digital Market: Demographics – Internet Penetration and Consumer Behaviour. (6 Hours)

UNIT II

Website and Content Marketing

Principles of Website Design – Usability for Effective Digital Marketing – Creating Compelling Content for Different Digital Channels: Blogs – Videos – Info Graphics – Search Engine Optimization (SEO) Techniques to improve Website Visibility and Ranking on Search Engines – Case Studies of Successful Content Marketing Campaigns in the Indian Market. (6 Hours)

UNIT III**Social Media Marketing (SMM)**

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

UNIT IV**Email Marketing and Marketing Automation**

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

UNIT V**Digital Marketing Analytics and Strategy**

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

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

Course Code 24UCPS61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	1	1	1	2	1	3	1	2
CO2	3	2	1	1	1	2	2	3	1	2
CO3	3	2	1	1	3	2	1	3	1	3
CO4	3	2	1	1	3	2	1	3	1	3
CO5	3	2	3	1	3	2	3	3	1	3

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