



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 2024 - 2025)

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

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

OUTLINE OF CHOICE BASED CREDIT SYSTEM- PG

1. Core Courses
2. Elective Courses
 - Discipline Specific Elective Courses (DSEC)
 - Generic Elective Courses
 - Non-Major Elective Course (NMEC)
3. Skill Enhancement Courses
4. Self Study Course (Online)
5. Extension Activity
6. Extra Credit Courses (Optional)

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

PG PROGRAMMES

Name of the Course	Course Code	Department
Introduction to Epigraphy	24PHIN21	History
Functional English	24PENN21	English
தமிழ் இலக்கிய வரலாறு	24PTAN21	Tamil
Taxation Concepts and Assessment	24PCON21	Commerce
Entrepreneurship Development	24PBAN21	Business Administration
Mathematics for Life Sciences	24PMTN21	Mathematics
Solid Waste Management	24PPHN21	Physics
Chemistry in Everyday Life	24PCHN21	Chemistry
Food Preservation	24PHSN21	Home Science - Nutrition and Dietetics
Nutritional Biochemistry	24PBCN21	Biochemistry
Tissue engineering	24PBON21	Biotechnology
Web Programming	24PCSN21	Computer Science
Fundamentals of Web Design	24PCAN21	Computer Applications

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students based on a set of pre- determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on

the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of technology in the teaching-learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

Vision of the Institution

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

Mission of the Institution

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

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

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

Vision of the Department of Commerce

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

Mission of the Department of Commerce

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

B.1.1 Programme Educational Objectives (PEOs)

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

Programme Educational Objectives (PEOs) of M.Com. Programme The Students will be able to

- apply the knowledge and skills acquired to pursue research oriented higher studies and to become successful professionals in the field of Commerce.
- engage in continuous learning which will promote professional growth and personal growth based on values and ethos.
- develop management skills and entrepreneurial skills for contributing to the socio economic equity and environment sustainability.

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

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 their in-depth domain knowledge and practical skills in interdisciplinary fields for research-based endeavours, employment and entrepreneurship development.
(*Disciplinary Knowledge*)
2. communicate proficiently and confidently with the ability to present complex ideas both in spoken and written forms in a concise manner to assorted groups.
(*Communication Skills*)
3. identify, formulate and solve problems in a consistent and systematic way with updated skills using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)

4. analyze the data, synthesis the findings and provide valid conclusion by critical evaluation of theories, policies and practices for the fulfillment of the local, national, regional and global developmental needs. (*Critical Thinking and Analytical Reasoning*)
5. explore and evaluate globally competent research methodologies to apply appropriately in interdisciplinary research; Develop and sustain the research capabilities to meet the emerging needs for the welfare of the society. (*Research Related Skills*)
6. use ICT to mould themselves for lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
7. 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*)
8. uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.2 Programme Specific Outcomes (PSOs)

Based on the Programme Outcomes, Programme Specific Outcomes are framed for each PG 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 Successful completion of M.Com Programme, the students will be able to

PO1: *Disciplinary Knowledge*

PSO 1.a: apply the in-depth knowledge in Commerce incorporated with fundamental knowledge in Statistics, Mathematics, Management and Commerce related softwares and Packages for pursuing M.Phil. and Ph.D. programmes

PSO 1.b make use of standard formulae, modern tools, techniques and statistical/software packages in the branches of Commerce to assess or estimate cost, income, profit, sales, tax, assets and liabilities to be placed as an employee or to become an entrepreneur in their career.

PO2: *Communication Skills*

PSO 2: communicate proficiently the concepts, theories, principles, procedures, provisions, applications and Commerce related ideas to examiners, academicians, peer groups, investors, industrialists, business people and to others at any hierarchy level in the organization structure

PO3: Scientific Reasoning and Problem Solving

PSO 3: practice the provisions of related Acts and adapt the principles of Commerce to achieve in their career as accountants, consultants, advisors, officers or entrepreneurs,

PO4: Critical thinking and Analytical Reasoning

PSO 4: critically evaluate the individual and business practices in the branches of Commerce and provide valid conclusions for the betterment of individuals, business, industry and society as a whole.

PO5: Research Related Skills

PSO 5a: formulate research problems based on the needs of the society and apply the appropriate research methodologies for researches in the area of Marketing, Banking, Finance, Management, Entrepreneurship and Consumer Behaviour.

PSO 5b: explore the opportunities for inter-disciplinary research endeavours.

PO6: Digital Literacy, Self - directed and Lifelong learning

PSO 6: increase their level of digital literacy with the use of ICT and engage in self-learning to clear SET/NET and to progress in their career by facing the then prevailing challenges

PO7: Cooperation/Team Work and Multicultural Competence

PSO 7: develop good interpersonal relationship in multicultural team works by applying self-management principles and leadership traits for achieving common goal for the welfare of the organization and nation.

PO8: Moral and Ethical awareness

PSO 8: uphold the imbued legal, moral and ethical values in their Career and contribute towards sustainable environment by adopting electronic practices in Commerce

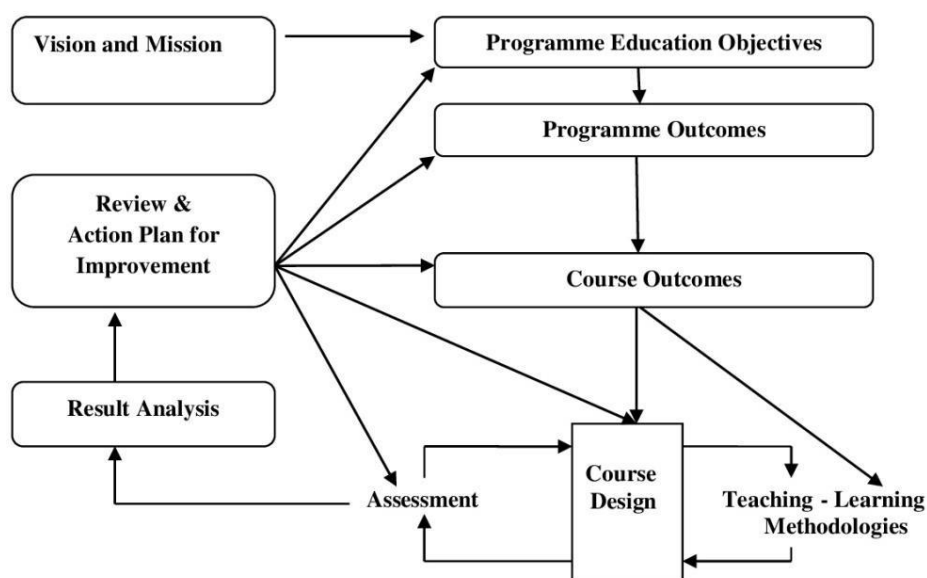
PO-PEO Mapping Matrix

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

PEOs POs/PSOs	PEO1	PEO2	PEO3
PO1/PSO1	✓	✓	✓
PO2/PSO2	✓	✓	✓
PO3/PSO3	✓	✓	✓
PO4/PSO4	✓	✓	-
PO5/PSO5	-	✓	✓
PO6/PSO6	✓	✓	✓
PO7/PSO7	✓	✓	✓
PO8/PSO8	✓	✓	-

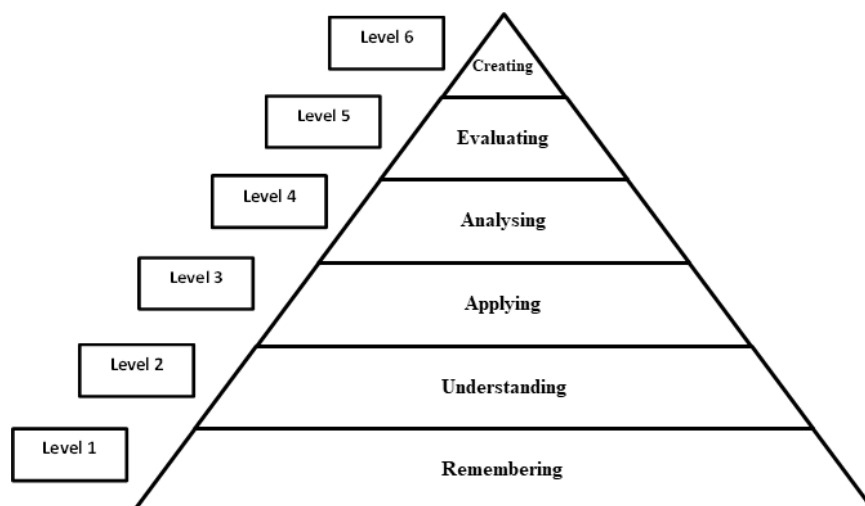
B.1.3 Course Outcomes (COs)

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 level

BLOOM'S TAXONOMY



CO - PO Mapping of Courses

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

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

PO/PSOs COs	PO1/ PSO1	PO2/ PSO2	PO3/ PSO3	PO4/ PSO4	PO5/ PSO5	PO6/ PSO6	PO7/ PSO7	PO8/ PSO8
CO1								
CO2								
CO3								
CO4								
CO5								

ELIGIBILITY FOR ADMISSION

The candidate should have passed in B.Com. (General or any Specialisation)/BBA/ BBM Degree from any recognized University.

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

B.2 EVALUATION SCHEME

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

B.2.1 Core Courses, Elective Courses (Discipline Specific Elective Courses, Generic Elective Courses & Non Major Elective Courses)**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation	Marks
Periodic Test	20
Assignment	5
Total	25

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

Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test**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	Fill in & Sentence Form	5	5	1	5
B	6-9	Internal Choice – Either... or Type	4	4	5	20
C	10 - 11	Internal Choice – Either... or Type	2	2	10	20
Total						45*

*The total marks obtained in the Periodic Test will be calculated for 20 marks

Summative Examination**External Assessment****Distribution of Marks**

Mode of Evaluation	Marks
Summative Examination	60
Seminar Presentation	15
Total	75

Summative Examination**Question Pattern****Duration: 3 Hours**

Section	Q. No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Fill in & Sentence Form	5	5	1	5
B	6 - 10	Internal Choice - Either ...or Type	5	5	5	25
C	11 - 13	Internal Choice - Either ...or Type	3	3	10	30
					Total	60

B.2.2 Project

Individual Project is compulsory for II PG Students in IV Semester.

Distribution of Marks

Mode of Evaluation		Marks
Internal Assessment	:	40
External Examination	:	60
Total	:	100

Internal Assessment: Pre-submission Presentation	- 10 Marks
Review Report	- 20 Marks
One Open Online Course related to the Project	- 10 Marks
External Examination: Project Report	- 40 Marks
Viva Voce	- 20 Marks

B. 2.3 SKILL ENHANCEMENT COURSES**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation		Marks
Periodic Test	:	20
Assignment	:	5
Total	:	25

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

Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test**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	Internal Choice – Either... or Type	4	4	5	20
B	5	Internal Choice – Either... or Type	1	1	10	10
					Total	30*

*The total marks obtained in the Periodic Test will be calculated for 20 marks

Summative Examination**External Assessment**

Distribution of Marks

Mode of Evaluation	Marks
Seminar Paper	10
Seminar Presentation	: 15
Summative Examination	: 50
Total	: 75

Summative Examination**Question Pattern****Duration: 3 Hours**

Section	Q. No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Fill in & Sentence Form	5	5	1	5
B	6 - 10	Internal Choice - Either ...or Type	5	5	5	25
C	11 - 12	Internal Choice - Either ...or Type	2	2	10	20
					Total	50

B. 2.3.1 Skill Enhancement Course - Professional Competency Skill**Types of Question – Multiple Choice Questions only****INTERNAL ASSESSMENT****Distribution of Marks**

Mode of Evaluation	Marks
Periodic Test	: 20
Assignment	: 5
Total	: 25

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

Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test**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	Multiple Choice Questions	5	5	1	5
B	6-9	Internal Choice – Either... or Type	4	4	5	20
C	10 - 11	Internal Choice – Either.... or Type	2	2	10	20
Total						45*

*The total marks obtained in the Periodic Test will be calculated for 20 marks

Summative Examination**External Assessment**

Distribution of Marks

Mode of Evaluation	Marks
Summative Examination	:
Seminar Presentation	:
Total	:
	60
	15
	75

Summative Examination**Question Pattern****Duration: 3 Hours**

Section	Q. No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Multiple Choice Questions	5	5	1	5
B	6 - 10	Internal Choice - Eitheror Type	5	5	5	25
C	11 - 13	Internal Choice - Either ...or Type	3	3	10	30
Total						60

B.2.4. Self Study - Online Course

Practice for SET/NET-General Paper -Online

Internal Examination only

- Two Periodic Test (online) with Multiple Choice Questions will be conducted in III Semester.
- Model Examination will be conducted after two periodic tests.

Distribution of Marks

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

Two Periodic Tests - Better of the two will be considered

B.2.5. Extension Activities

Assessment by Internal Examiner only

Distribution of Marks

Mode of Evaluation		Marks
Attendance	:	5
Performance	:	10
Report	:	10
Total	:	25*

*The marks obtained will be calculated for 100 marks

B.2.6. EXTRA CREDIT COURSES (OPTIONAL)**2.6.1 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

B.2.6. Extra Credit Course offered by MOOC (Massive Open Online Course)

- The Courses shall be completed within the first III Semesters of the Programme.
- The allotment of credits is as follows (**Maximum of 15 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 and a minimum of 50% Pass marks in all the Courses.
- No Pass minimum for Internal Assessment for other Courses.
- Pass minimum for External Examination is 27 marks out of 60 marks for Core Courses, Discipline Specific Elective Courses and Non-Major Elective Course.
- Pass minimum for Practice for SET/NET - General Paper is 50 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 – upto 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.
- These rules are applicable to UG, PG and M.Phil. Programmes and come into effect from 2020-2021 onwards.
- For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment - Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

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

Attainment Levels of COs

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

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

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

PO Assessment Tools

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

Programme Articulation Matrix (PAM)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Average Direct PO Attainment									
Direct PO Attainment in percentage									

Indirect Attainment of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Graduate Exit Survey								
Indirect PO Attainment								

Attainments of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Direct Attainment(Weightage - 75%)								
Indirect Attainment(Weightage - 25%)								
Overall PO Attainment								

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

The curriculum is designed so that all the courses contribute to the achievement of PEOs. The attainment of PEOs is measured after 3 years of completion of the Programme only through Indirect methods.

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

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 M.Com Programme.



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An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai
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VIRUDHUNAGAR

Quality Education with Wisdom and Values

MASTER OF COMMERCE (9020)

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	
Core Course	6 (5)	6 (5)	6 (5)	6 (5)	24 (20)
Core Course	6 (5)	6 (5)	6 (5)	6 (5)	24 (20)
Core Course	6 (4)	6 (4)	6 (5)	-	18(13)
Core Course	-	-	6(4)	-	6 (4)
Project	-	-	-	6 (5)	6 (5)
Elective Course (DSEC)	6 (3)	4 (3)	3 (3)	-	13 (9)
Elective Course (Generic)	6 (3)	4 (3)	-	-	10 (6)
Elective Course (NME)	-	4 (2)	3(2)	-	7 (4)
Elective Course- (Industry / Entrepreneurship) 20% Theory 80 % Practical	-	-		6 (3)	6 (3)
Skill Enhancement Course/ Professional Competency Skill	-	-	-	6(3)	6 (3)
Self Study Course	-	-	0 (1)	-	0(1)
Internship/Industrial Activity			0 (2)	-	0 (2)
Extension Activity	-	-	-	0 (1)	0 (1)
Total	30 (20)	30 (22)	30 (27)	30 (22)	120 (91)
Extra Credit Course(Optional) - Offered by the Department	-	0(2)	-	0(2)	0(4)
Extra Credit Course(Optional) - MOOC	-	-	-	-	Limited to a maximum of 15 credits



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

MASTER OF COMMERCE (9020)

Programme Content

for those who join in 2024-2025

SEMESTER I

S.No.	Components		Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part A	Core Course -1	Business Finance	24PCOC11	6	5	3	25	75	100
2.		Core Course -2	Digital Marketing	24PCOC12	6	5	3	25	75	100
3.		Core Course -3	Banking and Insurance	24PCOC13	6	4	3	25	75	100
4.		Elective Course – 1 (Discipline Specific Elective Course)	Operations Research	24PCOE11	6	3	3	25	75	100
5.		Elective Course- 2 (Generic)	Strategic Human Resource Management	24PCOE12	6	3	3	25	75	100
			Total		30	20				500

MASTER OF COMMERCE (9020)**SEMESTER II**

S.No.	Components		Course	Course Code	Hours per Week	Credit	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part A	Core Course- 4	Strategic Cost Management	24PCOC21	6	5	3	25	75	100
2.		Core Course -5	Corporate Accounting	24PCOC22	6	5	3	25	75	100
3.		Core Course- 6	Setting up of Business Entities	24PCOC23	6	4	3	25	75	100
4.		Elective Course –3 (Discipline Specific)	Audit and Due Diligence	24PCOE21	4	3	3	25	75	100
5.		Elective Course-4 (Generic)	Rural and Agricultural Marketing	24PCOE22	4	3	3	25	75	100
6		Elective Course – 5 (Non Major Elective)	Taxation Concepts and Assessment	24PCON21	4	2	3	25	75	100
		Total			30	22				600
7.	Extra Credit Course (Optional offered by the department)	Gross Total Income Under Income Tax Act	24PCOO21		-	2	3	100	-	100

MASTER OF COMMERCE (9020)**SEMESTER III**

S.No.	Components		Course		Credit	Exam. Hours	Marks			
				Course Code			Hours per Week	Int.	Ext.	Total
1.	Part A	Core Course -7	Taxation	24PCOC31	6	5	3	25	75	100
2.		Core Course -8	Research Methodology	24PCOC32	6	5	3	25	75	100
3.		Core Course -9	Computer Applications in Business	24PCOC33	6	5	3	25	75	100
4.		Core Course -10	International Business	24PCOC34	6	4	3	25	75	100
5.		Elective Course – 6 (Discipline Specific Elective	Strategic Management	24PCOE31	3	3	3	25	75	100
6.		Elective Course –7 (Non Major Elective Course)	Practical Banking and Digital Payments	24PCON31	3	2	3	25	75	100
7.		Self Study Course	Practice for SET/NET – General	24PGOL31	-	1	2	100	-	100
8.			Internship/Industrial Activity	24PCOI31	-	2	-	100	-	100
			Total		30	27				800

MASTER OF COMMERCE (9020)**SEMESTER IV**

S.No.	Components	Course	Course Code	Hours per Week	Credit	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part A	Core Course 11	Corporate and Economic Laws	24PCOC41	6	5	3	25	75	100
2.		Core Course 12	Human Resource Analytics	24PCOC42	6	5	3	25	75	100
3.		Core Course 13	Project	24PCOC41PR	6	5	-	40	60	100
4.		Elective Course -8	Small Business Organisation and Management	24PCOE41	6	3	3	25	75	100
5.		Skill Enhancement Course/ Professional Competency Skill	Business Statistics Methods	24PCOS41	6	3	3	25	75	100
6.		Extension Activity		-	1	-	100	-	100	
		Total		30	22				600	

	Extra Credit Course	Comprehensive Viva Voce Examination	24PCOO41	-	2	3	100	-	100
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VIRUDHUNAGAR

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M.Com. (for those who join in 2024-2025)

Semester I	BUSINESS FINANCE	Hours/Week:6	
Core Course - 1		Credits:5	
Course Code		Internal	External
24PCOC11		25	75

COURSE OUTCOMES

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

- CO1 : describe the basic concepts, theories and formulae used in business finance [K2]
- CO2 : apply the tools and techniques in the management of risk, cash, receivable and inventory to solve the problems [K3]
- CO3 : manipulate the financial data for taking policy decisions relating to business finance [K3]
- CO4 : analyse the criteria to minimise the risk, sources of start up financing, to arrive at optimum cash balance and stock [K4]
- CO5 : compare and contrast the long term investment proposals under various techniques of capital budgeting and capital rationing [K4]

UNIT I

Introduction to Business Finance and Time Value of Money : Business Finance: Meaning, Objectives, Scope - Time Value of Money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective Rate of Interest – Doubling period (Rule of 69 and Rule of 72) – Practical Problems. (18 Hours)

UNIT II

Risk Management : Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General Pattern of Risk and Return – Criteria for Evaluating Proposals to Minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging Currency Risk. (18 Hours)

UNIT III

Startup Financing and Leasing: Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel Investors, Venture Capital Fund) - Leasing: Meaning – Advantages and Disadvantages of Leasing – Financial Evaluation from the Perspective of Lessor and Lessee. (18 Hours)

UNIT IV**Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety Level of Cash – Optimum Cash Balance - Receivable Management: Meaning – Credit policy – Controlling Receivables: Debt Collection Period, Ageing Schedule, Factoring – Evaluating Investment in Accounts Receivable - Inventory Management: Meaning and Objectives – EOQ with Price Breaks – ABC Analysis. (18 Hours)

UNIT V

Multi National Capital Budgeting : Multi National Capital Budgeting: Meaning, Steps Involved, Complexities, Factors to be Considered – Techniques to Evaluate Multi-National Capital Expenditure Proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital Rationing - Techniques of Risk analysis in Capital Budgeting. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Lease Agreements
2. International Sources of Finance

NOTE

Composition of Question paper: Theory : 40%
Problem : 60 %

TEXT BOOKS

1. Maheshwari S.N., (2019). *Financial Management Principles and Practices*, Sultan Chand & Sons, New Delhi. 15th Edition.
2. Khan M.Y & Jain P.K, (2011). *Financial Management: Text, Problems and Cases*, McGraw Hill Education, New Delhi. 8th Edition.
3. Prasanna Chandra, (2019). *Financial Management, Theory and Practice*, McGraw Hill Education, New Delhi. 10th Edition.

- Apte P.G, (2020). *International Financial Management*, Tata McGraw Hill, New Delhi. 8th Edition.

REFERENCE BOOKS

- Pandey I. M., (2021). *Financial Management*, Pearson India Education Services Pvt. Ltd, Noida. 12th Edition.
- Kulkarni P. V. & Satyaprasad B. G. (2015). *Financial Management*, Himalaya Publishing House Pvt Ltd, Mumbai. 14th Edition.
- Rustagi R. P., (2022). *Financial Management, Theory, Concept, Problems*, Taxmann Publications Pvt. Ltd, New Delhi. 6th Edition.
- Arokiamary Geetha Rufus, Ramani N. & Others, (2017). *Financial Management*, Himalaya Publishing House Pvt Ltd, Mumbai. 1st Edition.

WEB REFERENCES

- <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
- <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
- <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
- <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Course Code 24PCOC11	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b.	PSO 6	PSO 7	PSO 8
CO1	3	3	3	-	-	3	3	-	-	-
CO2	3	3	2	-	-	3	3	-	-	-
CO3	3	3	2	2	2	3	3	-	-	-
CO4	3	3	2	2	2	2	2	-	-	-
CO5	3	3	2	-	-	2	2	-	-	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. R. Panchavarnam
Course Designer



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Semester I	DIGITAL MARKETING	Hours/Week: 6	
Core Course - 2		Credits: 5	
Course Code 24PCOC12		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : describe the concept related to e-commerce, digital marketing channels, channel mix, Digital media channels, consumer behavior and digital analytics. [K2]
- CO2 : apply online marketing mix and digital media channels with ethical principles. [K3]
- CO3 : apply data base marketing to know online consumer behavior and to apply game based marketing. [K3]
- CO4 : analyse factors for success of digital marketing, website characteristics and features of digital media channels. [K4]
- CO5 : analyse consumer decision making process and social media metrics. [K4]

UNIT I

Introduction to Digital Marketing : Digital Marketing – Ethics in Digital Marketing - Transition from Traditional to Digital Marketing – Rise of Internet – Growth of E-Concepts – Growth of E-Business to Advanced E-Commerce – Emergence of Digital Marketing as a Tool – Digital Marketing Channels – Digital Marketing Applications, Benefits and Limitations – Factors for Success of Digital Marketing. (18 Hours)

UNIT II

Online Marketing Mix : Online Marketing Mix – E-Product – E-Promotion – E-Price – E-Place – Consumer Segmentation – Targeting – Positioning – Consumers and Online Shopping Issues – Website Characteristics Affecting Online Purchase Decisions – Distribution and Implication on Online Marketing Mix Decisions. (18 Hours)

UNIT III

Digital Media Channels : Digital Media Channels – Search Engine Marketing – EPR – Affiliate Marketing – Interactive Display Advertising – Opt-In-Email Marketing And Mobile Text Messaging, Invasive Marketing – Campaign Management Using – Facebook, Twitter, Corporate Blogs – Advantages And Disadvantages Of Digital Media Channels – Metaverse Marketing. (18 Hours)

UNIT IV

Online Consumer Behavior: Online Consumer Behavior – Cultural Implications of Key Website Characteristics – Dynamics of Online Consumer Visit – Models of Website Visits – Web and Consumer Decision Making Process – Data Base Marketing – Electronic Consumer Relationship Management – Goals – Process – Benefits – Role – Next Generation CRM. (18 Hours)

UNIT V

Analytics and Gamification : Digital Analytics – Concept – Measurement Framework – Demystifying Web Data - Owned Social Metrics – Measurement Metrics for Facebook, Twitter, Youtube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned Social Media Metrics - Digital Brand Analysis – Meaning – Benefits – Components – Brand Share Dimensions – Brand Audience Dimensions – Market Influence Analytics – Consumer Generated Media And Opinion Leaders – Peer Review – Word of Mouth – Influence Analytics – Mining Consumer Generated Media – Benefits – Consumer Motivation For Playing Online Games. (18 Hours)

SELF STUDY FOR ASSIGMENT

1. Opportunities for Digital Marketing Professionals.
2. Gamification and Game Based Marketing

TEXT BOOKS

1. Puneet Singh Bhatia, (2019). *Fundamentals of Digital Marketing*, Pearson Education Pvt Ltd, Noida. 2nd Edition.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019). *Digital Marketing*, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019). *Digital Marketing Analytics*, Pearson Education Pvt Ltd, Noida.

4. Seema Gupta, (2022). *Digital Marketing*, McGraw Hill Publications Noida. 3rd Edition.
5. Kailash Chandra Upadhyay, (2021). *Digital Marketing: Complete Digital Marketing Tutorial*, Notion Press, Chennai.
6. Michael Branding, (2021). *Digital Marketing*, New Delhi: Empire Publications India Private Ltd,

REFERENCE BOOKS

1. Vandana Ahuja, (2016). *Digital Marketing*, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017). *Digital Marketing*, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014). *Digital Marketing - A Practical Approach*, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022). *An Integrated approach to Online Marketing*, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022). *Digital Marketing*, Oxford University Press, London. 2nd Edition.

WEB REFERENCES

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Course Code 24PCOC12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	-	-	2	3	3	3	-
CO2	3	3	3	-	-	3	3	3	-	3
CO3	3	3	3	-	-	3	3	3	3	-
CO4	3	3	3	-	-	2	3	3	-	-
CO5	3	3	3	3	3	3	3	3	-	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. K. Prabhavathi
Course Designer



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M.Com.

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Semester I	BANKING AND INSURANCE	Hours/Week:6	
Core Course -3		Credits: 4	
Course Code 24PCOC13		Internal 25	External 75

COURSE OUTCOMES

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

CO1 : describe the basic concepts related to Banking, Insurance and Risk Management.

[K2]

CO2 : identify the digital financial revolution and Artificial Intelligence in Banking, Insurance and Risk Management. [K3]

CO3 : make use of reforms in Insurance sector, regulation by IRDA and tools for controlling risks. [K3]

CO4 : analyse the rapid transformation in Banking and Insurance sector. [K4]

CO5 : analyse the different types of currencies, role of insurance intermediaries and methods of risk management. [K4]

UNIT I

Introduction to Banking: Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT. (18 Hours)

UNIT II

Contemporary Developments in Banking: Distributed Ledger Technology – Block Chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block Chain and DLT - Unlocking the Potential of Block Chain – Crypto Currencies, Central Bank Digital Currency (CBDC) - Role of DLT in Financial Services - AI in Banking: Future of AI in Banking - Importance of AI in Banking -

Banking reimagined with AI Cloud banking - Meaning - Benefits in Switching to Cloud Banking. (18 Hours)

UNIT III

Indian Insurance Market: History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance Organisation Structure.

Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures. (18 Hours)

UNIT IV

Customer Services in Insurance: Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent’s Communication and Customer Service - Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector - Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) - Regulations and Guidelines. (18 Hours)

UNIT V

Risk Management: Risk Management and Control in Banking and Insurance Industries - Methods of Risk Management - Risk Management by Individuals and Corporations - Tools for Controlling Risk. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Applications of AI in Banking
2. Code of Conduct for Insurance Brokers

TEXT BOOKS

1. Indian Institute of Banking and Finance. (2021). *Principles & Practices of Banking*. Noida: Macmillan Education India Pvt. Ltd., 5th Edition.
2. Mishra, M. N. & Mishra, S. B., (2016). *Insurance Principles and Practice*. Noida: S. Chand and Company Ltd., 22nd Edition.
3. Emmett, Vaughan, & Therese Vaughan M., (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley & Sons, 11th Edition.

4. Theo Lynn , John Mooney, G., Pierangelo Rosati, & Mark Cummins., (2018). *Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies)*. NewYork : Macmillan Publishers.

REFERENCE BOOKS

1. Sundharam, K.P.M. & Varshney, P. N., (2020). *Banking Theory, Law and Practice*. New Delhi : Sultan Chand & Sons, 20th Edition.
2. Gordon, & Natarajan., (2022). *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House Pvt.Ltd., 9th Edition.
3. Gupta, P. K. (2021). *Insurance and Risk Management*. Mumbai: Himalaya Publishing House Pvt. Ltd., 6th Edition.
4. Susanne Chishti, & Janos Barberis., (2016). *The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. New Jersey :John Wiley & Sons.

WEB REFERENCES

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Course Code 24PCOC13	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	2	2	-	-	3	1	1	-	-
CO2	3	2	2	-	-	3	1	1	-	-
CO3	3	2	2	3	3	3	1	1	-	1
CO4	3	2	2	3	3	3	1	1	1	-
CO5	3	2	2	-	-	3	1	1	-	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. P. Saritha
Course Designer



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Semester I	OPERATIONS RESEARCH	Hours/Week: 6	
Elective Course -1 (DSEC)		Credits: 3	
Course Code 24PCOE11		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : describe the basic concepts related to OR, models and techniques. [K2]
- CO2 : formulate and solve LPP, transportation and assignment problem, draw network diagrams and decision trees. [K3]
- CO3 : find out the solutions for sequencing problems, replacement problems and queuing problems. [K3]
- CO4 : solve LPP by simplex method, optimal solution for transportation and assignment problem. [K4]
- CO5 : arrive at critical project length and to estimate the probability for project decisions. [K4]

UNIT I

Introduction and Linear Programming Problem: Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical Method, Simplex Method, The Big-M Method. (18 Hours)

UNIT II

Transportation and Assignment Problems: Transportation Problem: Introduction – Assumptions – Formulation of Transportation Models – Basic Feasible Solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal Solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation Problem. Assignment Problem: Introduction – Comparison with the Transportation Problem – Formulation of Assignment Problems - The Hungarian Method of Solution. (18 Hours)

UNIT III

Sequencing and Game Theory: Sequencing Problem: Introduction – Assumptions – Processing of n jobs through One Machine – Processing n jobs Through Two Machines – Processing of n jobs through Three Machines. Game Theory: Introduction – Rules for Games Theory – Two Person Zero Sum Game without Saddle Point – Mixed strategies (2xn games, mx2 games) – Graphical Method (2xn, mx2 Games). (18 Hours)

UNIT IV

Replacement and Network Analysis: Replacement: Introduction – Individual Replacement Problems – Group Replacement Problems. Network Analysis: PERT and CPM. (18 Hours)

UNIT V

Decision Tree Analysis and Queuing Theory: Decision Tree Analysis – Queuing: Introduction – Applications of Queuing Models, Waiting Time and Idle Time Costs – Single Channel Poisson Arrivals with Exponential Service, Infinite Population Model. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Models and Application Areas of Operations Research
2. CPM vs. PERT Analysis

TEXT BOOKS

1. Gupta P.K and Hira D.S., (2022). *Operations Research*, S.Chand, Noida (UP). 7th Edition
2. Kapoor V.K., (2014). *Operations Research*, Sultan Chand, New Delhi. 9th Edition
3. Natarajan, Balasubramani and Tamilarasi, (2014). *Operations Research*, Pearson Education India, Noida. 2nd Edition.
4. Kothari C.R., (2022). *An Introduction to Operational Research*, S. Chand, Noida (UP), 3rd Edition.

REFERENCE BOOKS

1. Tulsian P.C. & Bharat Tulsian, (2022). *Fundamentals of Operations Research (Theory and Practice)*, S. Chand, Noida (UP). 3rd Edition.
2. Sharma J.K., (2016). *Operations Research*, Lakshmi Publications, Chennai. 6th Edition.
3. Nagarajan N., (2017). *Text Book of Operations Research: A Self Learning Approach*, New Age Publications, Chennai.

4. Rina Rani Rath, (2021). *Operations Research*, Bhavya Books, New Delhi. 2nd Edition.

WEB REFERENCES

- <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
- [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- <https://hbr.org/1964/07/decision-trees-for-decision-making>

Course Code	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
24PCOE11										
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	2	3	-	3	3	-	2	-
CO5	-	3	2	3	3	3	2	-	2	-

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

Dr. M. Ponnien Selvi
Head of the Department

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



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Semester I	STRATEGIC HUMAN RESOURCE MANAGEMENT	Hours/Week: 6	
Elective Course – 2 (Generic)		Credits: 3	
Course Code 24PCOE12		Internal 25	External 75

COURSE OUTCOMES

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

- CO 1: explain the fundamentals of Strategic Human Resource Management, Models of SHRM, Strategic Planning and Compensation, Human Resource Policies and latest concepts in HRM [K2]
- CO 2: illustrate the SHRM models, HRM environment, HR planning and compensation process, process of developing HR Policies and Competency based HRM. [K3]
- CO 3: apply the HR policies in various areas, strategies for Employee Engagement and new approaches in Human Capital Management [K3]
- CO 4: analyse the changing role of HR professionals, the relationship between various models of SHRM, factors affecting HR policies and the barriers to SHRM and ways to overcome these barriers [K4]
- CO 5: examine the evolution of SHRM, impact of SHRM on business performance, process of HR planning and compensation, HR surplus and shortages and latest trends in Strategic HRM. [K4]

UNIT I

Introduction to SHRM: SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Roles in SHRM: Top Management, Front - line Management, HR-Changing Role of HR Professionals. (18 Hours)

UNIT II

Models of SHRM: Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance.

(18 Hours)

UNIT III

Strategic Planning and Compensation: Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.

(18 Hours)

UNIT IV

Human Resource Policies: Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

(18 Hours)

UNIT V

Latest Trends in Strategic HRM: Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Steps in SHRM
2. Areas of HR Policies in Organisation

TEXT BOOKS

1. Mathur, S.P. (2015). *Strategic Human Resource Management*, New Delhi: New Age International (P) Ltd Publishers, First Edition.

2. Catherine Truss, David Mankin & Clare Kelliher (2014), *Strategic Human Resource Management*, India: Oxford University Press.
3. Anuradha Sharma & Aradhana Khandekar, (2006), *Strategic Human Resource Management: An Indian Perspective*, New Delhi: Sage Publications Pvt. Ltd.

REFERENCE BOOKS

1. Jean M Phillips & Stan M Gully, (2014). *Strategic Staffing*, India: Pearson International Edition, Third Edition.
2. Ananda Das Gupta (2021), *Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage*, Productivity Press; 1st Edition, Routledge.

WEB REFERENCES

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches.>

Course Code 24PCOE12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	3	3	2	2	-	3	-
CO2	3	3	3	3	3	2	2	-	3	1
CO3	3	3	3	3	3	2	2	-	3	1
CO4	3	3	3	3	3	2	2	-	3	1
CO5	3	3	3	3	3	2	2	-	3	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. M. Subasini
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

M.Com.

(for those who join in 2024-2025)

Semester II	STRATEGIC COST MANAGEMENT	Hours/Week: 6	
Core Course -4		Credits: 5	
Course Code 24PCOC21		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : describe the basic concept related in strategic cost management, cost management, activity based cost management, transfer pricing and cost structure in agriculture and IT sector. [K2]
- CO2 : apply the Indian Cost Accounting Standard 21 and Cost Management Techniques. [K3]
- CO3 : apply cost management techniques in decision making, budgeting, pricing and measuring the performance in agriculture and IT sector. [K3]
- CO4 : analyse the various techniques in cost management, cost control and reduction. [K4]
- CO5 : examine the various methods of pricing, international perspective in agriculture and IT sector. [K4]

UNIT I

Introduction to Strategic Cost Management: Introduction to Strategic Cost Management (SCM) – Need for SCM – Value Chain Analysis: Meaning and Steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing. (18 Hours)

UNIT II

Cost Control and Reduction: Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Pareto Analysis: Meaning, Importance and Applications - Target Costing: Meaning, Steps and Principles – Life Cycle Costing: Meaning, Strategies for Each Stage of Product Life Cycle, Benefits – Learning Curve: Meaning, Learning Curve Ratio and Applications. (18 Hours)

UNIT III

Activity Based Cost Management: Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision Making and its Application in Budgeting – Practical Problems. (18 Hours)

UNIT IV

Transfer Pricing: Transfer Pricing: Meaning, Benefits, Methods: Pricing Based on Cost, Market Price on Transfer Price, Negotiated Pricing and Pricing Based on Opportunity Costs – Practical Problems. (18 Hours)

UNIT V

Cost Management in Agriculture and IT sector : Agriculture Sector: Features, Cost Structure, Cost Management, Tools to Measure the Performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Differences between SCM and Traditional Cost Management
2. Differences between Cost Control and Cost Reduction

TEXT BOOKS

1. Ravi M Kishore (2018). *Strategic Cost Management*, New Delhi: Taxmann Publications Pvt. Ltd., 5th Edition
2. Bandgar P. K., (2017). *Strategic Cost Management*, Mumbai: .Himalaya Publishing House Pvt Ltd., 1st Edition
3. Sexena V. K., (2020). *Strategic Cost Management and Performance Evaluation*, New Delhi: Sultan Chand & Sons., 1st Edition.

REFERENCE BOOKS

1. John K Shank & Vijay Govindarajan (2008). *Strategic Cost Management*, UK: Simon & Schuser.
2. Jawahar Lal, (2015). *Strategic Cost Management*, Mumbai: Himalaya Publishing House Pvt Ltd., 1st Edition.

3. Arora M. N., (2021). *A Text Book of Cost and Management Accounting*, New Delhi: Vikas Publishing House Pvt. Ltd., 11th Edition.

WEB REFERENCES

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Course Code 24PCOC21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	3	3	2	3	-	-	-
CO2	3	3	3	3	3	2	3	-	-	-
CO3	3	3	3	3	3	2	3	-	-	-
CO4	3	3	3	3	3	2	3	-	-	-
CO5	3	3	3	3	3	2	3	-	-	-

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

Dr. M. Ponnien Selvi
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VIRUDHUNAGAR

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Semester II	CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course -5		Credits: 5	
Course Code 24PCOC22		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : explain the provisions of Companies Act, 2013 related to preparation of financial accounts of companies, IRDA Regulations, 2002 related to preparation of financial accounts of insurance companies, Indian Accounting Standards related to holding company accounts, financial reporting and contemporary accounting methods. [K2]
- CO2 : prepare financial statements and financial reports as per the requirements. [K3]
- CO3 : prepare ledger accounts and final accounts in corporate accounting. [K3]
- CO4 : examine Inter-company holdings, and analyse various methods in contemporary accounting. [K4]
- CO5 : present and analyse financial statements in corporate accounting and Financial Reporting based on appropriate Accounting Standards and account for Corporate Social Responsibility expenditure under Companies Act, 2013. [K4]

UNIT 1

Issue of Shares and Final Accounts of Companies : Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-Back of Shares - Conversion of Debentures into Shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial Remuneration. (18 Hours)

UNIT II

Insurance Company Accounts: Insurance Company Accounts: Types of Insurance - Final accounts of Life Assurance Companies- Ascertainment of Profit - Valuation Balance Sheet - Final Accounts of Fire, Marine and Miscellaneous Insurance Companies. (18 Hours)

UNIT III

Consolidated financial statements : Consolidated Financial Statements as per AS 21: Consolidated Profit and Loss Account – Minority Interest – Cost of Control – Capital Reserve – Inter-Company Holdings – Preparation of Consolidated Balance Sheet. (18 Hours)

UNIT IV

Contemporary Accounting Methods: Accounting for Price Level Changes – Social Responsibility Accounting – Human Resource Accounting - Forensic Accounting.(18 Hours)

UNIT V

Financial Reporting: Financial Reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key Provisions of Companies Act, 2013, Accounting for CSR Expenditure, Reporting of CSR, Presentation and Disclosure in the Financial Statements. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Preparation of Revenue Accounts of Fire and Marine Insurance Companies.
2. Application of Forensic Accounting

NOTE

Composition of Question paper: Theory : 20%
Problem : 80 %

TEXT BOOKS

1. Gupta, R. L., & Radhaswamy, M. (2021). *Corporate Accounting – Volume I & II*, New Delhi: Sultan Chand & Sons, 14th Edition.
2. Maheshwari, S. N., Sharad., Maheshwari, K., & Suneel Maheshwari, K. (2022). *Advanced Accountancy - Volume I & II*, New Delhi: Vikas Publishing House Pvt. Ltd., 11th Edition.
3. Jain S. P., Narang K. L. Simmi Agrawal and Monika Sehgal (2019), *Advanced Accountancy - Corporate Accounting – Volume - II*, New Delhi: Kalyani Publishers, 22nd Edition
4. Reddy T. S., & Murthy A. (2022), *Corporate Accounting – Volume I & II*, Chennai: Margham Publications, 17th Edition.

REFERENCE BOOKS

1. Arulanandam, M.A., & Raman, K.S. (2021). *Advanced Accounting (Corporate Accounting – II)*, Mumbai: Himalaya Publishing House Pvt Ltd, 8th Edition.
2. Shukla, M C., Grewal, T. S., and Gupta S. C. (2022), *Advanced Accounts Volume II*, , New Delhi: Sultan Chand & Sons, 19th Edition.
3. Gupta R. L., (2022), *Problems and Solutions in Company Accounts*, New Delhi: Sultan Chand & Sons, 2nd Edition.

Course Code 24PCOC22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	-	-	2	2	1	-	-
CO2	3	3	3	-	-	2	2	1	-	-
CO3	3	3	3	-	-	2	2	1	-	-
CO4	3	3	3	-	-	2	2	1	-	-
CO5	3	3	3	-	--	2	2	1	-	-

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

Dr. M. Ponnien Selvi
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VIRUDHUNAGAR

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Semester II	SETTING UP OF BUSINESS ENTITIES	Hours/Week: 6	
Core Course- 6		Credits: 4	
Course Code 24PCOC23		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : describe the basic provisions and procedures related to start ups, formation and registration of NGOs, LLP and Joint ventures. [K2]
- CO2 : apply the required provisions of given Acts to develop start-ups. [K3]
- CO3 : compare various forms of financing, public and private trust, LLP and Joint Venture, registration under various Acts. [K3]
- CO4 : analyse the financing options, registration options and exemptions available for various forms of start-ups. [K4]
- CO5 : examine the evolution, factors governing the selection of organisation, life cycle of a start-ups, advantages and disadvantages of various forms of start-ups. [K4]

UNIT I

Startups in India: Types of Business Organisations – Factors Governing Selection of an Organisation - Startups – Evolution – Definition of a Startup – Startup Landscape in India – Startup India Policy – Funding Support and Incentives – Indian States with Startup Policies – Exemptions for Startups – Life Cycle of a Startup – Important Points for Startups – Financing Options Available for Startups – Equity Financing – Debt Financing – Venture Capital Financing – IPO – Crowd Funding – Incubators - Mudra Banks – Successful Startups in India. (18 Hours)

UNIT II

Not-For-Profit Organisations: Formation and Registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for Incorporation – Trust: Objectives of a Trust – Differences between a Public and Private Trust – Exemptions Available to Trusts – Formation of a Trust - Trust Deed – Society – Advantages – Disadvantages – Formation of a Society – Tax Exemption to NGOs.

(18 Hours)

UNIT III

Limited Liability Partnership and Joint Venture: Limited Liability Partnership: Definition – Nature and Characteristics – Advantages and Disadvantages – Procedure for Incorporation – LLP Agreement – Annual Compliances of LLP - Business Collaboration: Definition – Types – Joint Venture: Advantages and Disadvantages – Types – Joint Venture Agreement - Successful Joint Ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

(18 Hours)

UNIT IV

Registration and Licenses: Registration and Licenses: Introduction – Business Entity Registration – Mandatory Registration – PAN – Significance – Application and Registration of PAN – Linking of PAN with Aadhar – TAN – Persons Liable to Apply for TAN – Relevance of TAN – Procedure to Apply for TAN – GST: Procedure for Registration – Registration under Shops and Establishment Act – MSME Registration – Clearance from Pollution Control Board – Trade Mark, Patent and Design Registration.

(18 Hours)

UNIT V

Environmental Legislations in India: Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, Control and Abatement of Environmental Pollution - The Water (Prevention and Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for the Prevention and Control of Air Pollution - Powers and Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Persons Who Can Create a Trust
2. FSSAI Registration and License

TEXT BOOKS

1. Kailash Thakur, (2007). *Environment Protection Law and Policy in India*, New Delhi : Deep & Deep Publication Pvt. Ltd., 2nd Edition.
2. Avtar Singh, (2015). *Intellectual Property Law*, Bangalore: Eastern Book Company.
3. Zad N.S & Divya Bajpai, (2022). *Setting up of Business Entities and Closure (SUBEC)*, Chennai: Taxmann.
4. Amit Vohra & Rachit Dhingra (2022). *Setting Up of Business Entities & Closure*, New Delhi: Bharath Law House., 6th Edition,

REFERENCE BOOKS

1. *Setting up of Business Entities and Closure* (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. *The Air (Prevention and Control of Pollution) Act, 1981, Bare Act*, 2022 Edition, Universal/LexisNexis, Noida
3. *The Water (Prevention and Control of Pollution) Act, 1974, Bare Act*, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005). *Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success*, USA: Adams Media.
5. Daniel Sitarz, (2011). *Sole Proprietorship: Small Business Start-up Kit*, USA: Nova Publishing. 3rd Edition.

WEB REFERENCES

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protectio_n_act%2C1986.pdf

Course Code 24PCOC23	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	3	-	3	2	-	3	2
CO2	3	3	3	3	-	3	2	-	3	2
CO3	3	3	3	3	-	3	2	-	3	-
CO4	3	3	3	-	3	3	2	-	3	-
CO5	3	3	3	-	3	3	2	-	3	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. M. Subasini
Course Designer



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VIRUDHUNAGAR

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Semester II	AUDIT AND DUE DILIGENCE	Hours/Week: 4	
Elective Course -3 (DSEC)		Credits: 3	
Course Code 24PCOE21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to various types of audit and due diligence.

[K2]

CO2: identify the need, objectives, scope and benefits of each type of audit and due diligence. [K3]

CO3: choose the types and techniques of due diligence. [K3]

CO4: analyse the due diligence and audit process. [K4]

CO5: prepare and analyse audit report and diligence report. [K4]

UNIT I

Introduction to Audit: Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and Scope; Corporate Social Responsibility Audit: Meaning and Objectives; Insider Trading Audit: An Introduction – Labour Law Audit: Meaning, Process and Benefits – Environment Audit: Meaning – Social Audit: Meaning and Implications – Introduction to Takeover Audit. (12 Hours)

UNIT II

Secretarial Audit: Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit. (12 Hours)

UNIT III

Introduction to Due Diligence: Due Diligence: Meaning, Need, Objectives and Scope – Factors to be Considered while Conducting Due Diligence – Process of Due Diligence – Techniques of Due Diligence. (12 Hours)

UNIT IV

Types of Due Diligence : Types of Due Diligence : Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource. (12 Hours)

UNIT V

Due Diligence for Take Overs and Due Diligence Report: Due Diligence for Mergers and Amalgamation: Introduction and Process, Preparation of Scheme of Amalgamation - Due Diligence for Take Overs - Guidance on Diligence Reporting. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Need of Social Audit
2. Format of Diligence Report.

TEXT BOOKS

1. Anoop Jain, C.S. (2022). *Secretarial Audit, Compliance Management and Due Diligence*, Chennai: A J Publications, 19th Edition.
2. William J Gole; Paul J Hilger (2009). *Due Diligence, An MA Value Creation*, New Jersey: John Wiley & Sons, Inc.,
3. Chatterjee, B.D. (2020). *A Practical Guide to Financial Due diligence*, New Delhi: Bloomsberry Publications, 1st Edition.
4. Anoop Jain, C.S. (2022). *Governance, Risk Management, Compliance and Ethics* Chennai: A J Publications, 15th Edition.

REFERENCE BOOKS

1. National Institute of Securities Market (April 2022). *Depository Operations, An educational initiative of SEBI*, New Delhi: Taxmann Publications.
2. Peter Howson (2003). *Commercial Due Diligence*, England: Gower Publications.
3. Justin J Camp, (2002). *Venture Capital Due Diligence*, New Jersey: Wiley & Sons, Incorporated, John.

WEB REFERENCES

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF%20FILE.pdf](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf)
3. https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html
4. <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Course Code 24PCOE21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	-	1	-	-	2	2	-	-	3
CO2	2	-	1	-	-	2	2	-	-	3
CO3	1	-	1	-	-	2	2	-	-	3
CO4	1	2	1	-	2	2	2	-	-	2
CO5	1	2	1	-	-	2	2	-	-	3

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. P. Thenrathi
Course Designer



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Semester II	RURAL AND AGRICULTURAL MARKETING	Hours/Week:4	
Elective Course -4 (Generic)		Credits:3	
Course Code 24PCOE22		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : describe the basic concepts of rural marketing and cooperative marketing [K2]
- CO2 : use the strategies relating to branding, packaging and processing of rural products. [K3]
- CO3 : present the various aspects of rural buyer behaviour, the role of Agricultural Price Commission in India and the role of cooperatives [K3]
- CO4 : analyse rural products strategies, pricing, processing and functioning of cooperative marketing [K4]
- CO5 : appraise factors affecting rural consumers and emerging rural market segments, Rural distribution strategy. [K4]

UNIT I

Introduction to Rural Marketing: Rural Marketing – Meaning – Definition – Concept and Nature of Rural Marketing – Taxonomy of Rural Markets – Rural Marketing Environment – Becoming a Successful Rural Marketer. (12 Hours)

UNIT II

Rural Buyer Behaviour: Rural Buyer Behaviour – Aspects of Rural Buyer Behaviour – Rural Consumer Decision Making Process – Environmental Factors Affecting Rural Consumers – Buyer Characteristics and Innovation Adoption – Rural STP Approach – Guidelines for Effective Segmentation and Emerging Rural Market Segments. (12 Hours)

UNIT III

Rural Product Strategy and Pricing: Rural Product Strategy – Rural Product Classification and Decisions – Product Innovation Strategies – Customer Value Strategies – Rural Branding and Packaging Strategies – Role of Agricultural Price Commission In India (APC) - Introduction to APC - Basic Objectives of the Commission - Determination of Minimum Support Price (MSP) - Non Price Measures - Minimum Support Price of Selected Commodities - Benefit to the Farmers - Rationale of Support Pricing - Limitations of MSP.

(12 Hours)

UNIT IV

Food Processing Industry Infrastructure in India: Food Processing Industry Infrastructure in India - Meaning of Processing - Advantages of Food Processing - Processing of Agricultural Commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of Cold Chains - Rural Distribution Strategy – Rural Distribution and Logistics – Direct Vs Indirect Marketing – Organised Rural Retailing – Types Of Retail Outlets – Rural Malls – E-Tailing And Training For Rural Retailers – Rural Supply Chain Management – ITC E-Choupal – Rural Promotion Mix.

(12 Hours)

UNIT V

Cooperative Marketing: Cooperative Marketing: Meaning - Role of Cooperatives - Structure Of Cooperative Marketing Societies - Types of Co-operative Marketing Societies – Membership – Functioning – Agri Export Zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

(12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Urban vs Rural Marketing
2. Marketing Communication Challenge in Rural Markets.

TEXT BOOKS

1. Acharya S.S Agarwal N.L., (2019). *Agricultural Marketing in India*, India: BS Publishers & Distributors Pvt Ltd., 6th Edition.
2. Ashok M. V (2021). *Emerging Trends in Agricultural Marketing in India*, New Delhi: Brillion Publishing.
3. Debarun Chakrabaorty, Soumya Kanti Dhara & Adrinil Santra, (2021). *Rural Marketing in India: Texts and Cases*, Chennai: Atlantic Publishers and Distributors Pvt Ltd.

REFERENCE BOOKS

1. Rahman K S (2019), *Rural Marketing in India*, Mumbai: Himalaya Publishing House.
2. Dogra Balram & Karminder Ghuman (2007), *Rural Marketing: Concepts and Practices*, Noida: McGraw Hill Education.

WEB REFERENCES

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>

Course Code 24PCOE22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	3	3	3	-	-	3	3	1	2	-
CO2	3	3	2	-	3	3	3	1	2	1
CO3	3	3	2	-	-	2	2	1	2	-
CO4	3	3	2	2	3	2	2	1	2	1
CO5	3	3	2	2	-	2	2	1	2	-

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

Dr. M. Ponnien Selvi
Head of the Department

Dr. R. Panchavarnam
Course Designer



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VIRUDHUNAGAR

Quality Education with Wisdom and Values

M.Com.

(for those who join in 2024-2025)

Semester II	TAXATION CONCEPTS AND ASSESSMENT	Hours/Week: 4	
Elective Course -5 (Non Major Elective Course)		Credits: 2	
Course Code 24PCON21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts, e-filing, ITR forms, provisions and procedures related to income tax. [K1]

CO2: determine the residential status of an individual and apply the provisions in various heads of income. [K2]

CO3: illustrate the taxable income under various heads of income [K2]

CO4: calculate the taxation provisions regarding incidence of tax, valuation of perquisites indexed cost and various types of assessment. [K3]

CO5: analyse the tax deducted at source and calculate income tax for individual. [K4]

UNIT I

Tax System in India: Classification of Taxes - Important Terms: Assessment Year, Previous Year, Assessee, Person, Income - Agricultural Income: Kinds of Agricultural Income, Partly Agricultural Income - Residence: Determination of Residential Status (Individual only) - Incidence of Tax - Computation of Taxable Income - Exempted Income (any 20). (15 Hours)

UNIT II

Income from Salary: Meaning - Definitions - Different Forms of Salary - Allowances - Taxable Allowances, Allowances Exempt up to Specified Limit, Fully Exempted Allowances, Perquisites - Valuation of Perquisites, Residential Accommodation,

Motor Car - Treatment of Death cum Retirement: Gratuity, Pension, Leave Salary - Deductions Allowed under the Head Salary - Form 16 (Simple Problems). (15 Hours)

UNIT III

Income from House Property: Computation of Gross Annual Value of Let Out House Property - Self Occupied House Property - Format - Deductions Allowed - Form ITR2 Schedule HP (Simple Problems).

Profits and Gains from Business or Profession -Business, Profession- Deductions Expressly Allowed, Disallowed (Simple Problems). (15 Hours)

UNIT IV

Capital Gains: Meaning of Capital Assets- Kinds of Capital Assets - Computation of Short Term Capital Gain, Long Term Capital Gain (Formats) - Ascertaining Indexed Cost of Acquisition, Indexed Cost of Improvement- Tax on Capital Gain (excluding exemption from capital gain).

Income from Other Sources: Incomes Chargeable (Simple Problems). (15 Hours)

UNIT V

Deductions from Gross Total Income: Section 80C, 80D, 80DD, 80DDB, 80E, 80G and 80TTA.

Assessment Procedure: Tax Rates for Individuals for Current Assessment Year - Income Tax Authorities - ITR Forms - Due Dates for Filing of Returns - Steps for e-filing of ITR - Permanent Account Number – Form 26 AS - Types of Assessment -Tax Planning, Tax Avoidance and Tax Evasion. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Tax Deducted at Source
2. Calculation of Income Tax of Individual for a Given Taxable Income.

NOTE

Composition of Question paper: Theory	: 40%
Problem	: 60 %

TEXT BOOK

Mehrotra, H.C., & Goyal, S.P. (Current Assessment Year). *Income Tax Law and Accounts*. New Delhi: Sahitya Bhawan Publishers.

REFERENCE BOOKS

1. Vinod Singhania, K. (Current Assessment Year). *Direct Taxes Law and Practice*. New Delhi: Taxmann Publication Private Ltd.
2. Gaur and Narang, D.B. *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Hariharan, N. (Current Assessment Year). *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Ltd.
4. Reddy. T.S., & Hari Prasad Reddy, Y. (Current Assessment Year). *Income Tax Law and Practice*. Chennai: Margham Publications.

Course Code 24PCON21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
	CO1	3	3	2	-	-	1	-	1	-
CO2	3	3	2	2	2	1	-	1	-	1
CO3	3	3	2	2	2	1	-	1	-	1
CO4	3	3	2	2	2	1	-	1	-	2
CO5	3	3	2	2	2	1	-	1	-	2

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

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Semester II	GROSS TOTAL INCOME UNDER INCOME TAX ACT	Hours/Week:-	
Extra Credit Course		Credits:2	
Course Code 24PCOO21		Internal 100	External -

COURSE OUTCOMES

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

CO1: explain the various concepts in the Income Tax Act. [K2]

CO2: illustrate incomes under various heads [K2]

CO3: calculate the value of perquisites, allowances, indexed cost of acquisition, amount of exemptions, deductions under each head. [K3]

CO4: find out income under each head. [K3]

CO5: examine the residential status of an individual and determine the amount of taxable income. [K4]

UNIT I

Direct Taxes: Meaning - Definitions of Important Terms: Assessment, Assessee, Person, Income, Assessment Year, Previous Year – Residential Status of an Individual- Incidence of Tax.

UNIT II

Computation of Taxable Income: Income from Salary: Meaning - Definitions - Different Forms of Salary -Allowances (House Rent allowance only) - Taxable Allowances, Allowances Exempt up to Specified Limit, Fully Exempted Allowances, Perquisites - Valuation of Perquisites, Residential Accommodation, Motor Car - Treatment of Death cum Retirement, Gratuity, Pension - Deductions Allowed under the Head Salary. (Simple Problems Only)

UNIT III

Income from House Property: Computation of Income from House Property - Basis of Charge - Annual Letting Value - Computation of Annual Value (Simple Problems Only) - Deductions from House Property Income.

Income from Business or Profession: Meaning - Business, Profession - Deductions Expressly Allowed, Disallowed.

UNIT IV

Income from Capital Gains: Meaning of Capital Assets- Kinds of Capital Assets - Computation of Short Term Capital Gain, Long Term Capital Gain (Formats) - Ascertaining Indexed Cost of Acquisition, Indexed Cost of Improvement- Tax on Capital Gain (excluding exemption from capital gain).

Income from other Sources: Dividends - Interest on Securities - Types of Securities - Casual Income - Deductions to be made from Income from Other Sources.

UNIT V

Set-off and Carry- Forward of losses: Set-off under the same Head- Set-off against Income under Other Heads – Carry Forward and Set-off of Losses.

SELF STUDY FOR ASSIGNMENT

1. Computation of Leave Salary
2. Clubbing of Income

NOTE

Composition of Question paper: Theory : 20%
Problem : 80 %

TEXT BOOK

Mehrotra, H.C., & Goyal. (Current Assessment Year). *Income Tax Law and Accounts*. New Delhi: Sahitya Bhawan Publishers

REFERENCE BOOKS

1. Vinod, Singhania, K. (Current Assessment Year). *Students Guide to Income Tax*. New Delhi: Taxmann Publications Private Ltd.
2. Gaur, V.P., & Narang, D.B. (Current Assessment Year). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.

Course Code 24PCOO21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
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CO3	3	3	2	1	2	-	-	1	-	2
CO4	3	3	2	1	2	-	-	1	-	2
CO5	3	3	2	1	2	-	-	1	-	2

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

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