



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

VIRUDHUNAGAR - 626 001

### OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS (with effect from Academic Year 2020 - 2021)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 20 UG Programmes, 14 PG Programmes, 6 M.Phil. 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 (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.

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

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##### 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 and Computer Applications.
Commerce & Management	:	Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration.

## **PG PROGRAMMES**

Arts & Humanities	:	History, English, Tamil
Physical & Life Sciences	:	Mathematics, Physics, Biochemistry, Food Processing & Quality Control, Chemistry, Zoology, Computer Science, Information Technology, Computer Applications (MCA*)
Commerce & Management	:	Commerce, Business Administration (MBA*)

\* AICTE approved Programmes

## **PRE-DOCTORAL PROGRAMMES (M.Phil.)**

Arts & Humanities	:	History, English, Tamil
Physical & Life Sciences	:	Mathematics, Biochemistry
Commerce & Management	:	Commerce

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

1. Core Courses
2. Discipline Specific Elective Courses (DSEC)
3. Allied Courses
4. Skill Enhancement Courses (SEC)
5. Non Major Elective Courses (NMEC)
6. Ability Enhancement Compulsory Courses (AECC)
7. Generic Elective Courses (GEC)
8. Internship
9. Self Study Courses
10. Extra Credit Courses (Optional)

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**List of Non Major Elective Courses (NMEC) Offered**


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**UG PROGRAMMES**

Name of the Course	Semester	Department	
History of India upto A.D.1858	III	History(EM)	
இந்திய வரலாறு கி.பி. 1858 வரை	III	History (TM)	
Indian National Movement (A.D 1885-1947)	IV	History(EM)	
இந்திய தேசிய இயக்கம் (கி.பி. 1885 – 1947)	IV	History(TM)	
English for Professions I	III	English	
English for Professions II	IV		
இக்கால நீதி இலக்கியம்	III	Tamil	
உரை நடை இலக்கியம்	IV		
Basic Hindi – I	III	Hindi	
Basic Hindi – II	IV		
Practical Banking	III	Commerce	
Basic Accounting Principles	IV		
Financial Literacy I	III		
Financial Literacy II	IV		
Self-Employment And Start-Up Business	III	Commerce CA	
Fundamentals Of Marketing	IV		
Women Protection Laws	III	Commerce(Professional Accounting)	
Basic Labour Laws	IV		
Business Management	III	Business Administration	
Entrepreneurship	IV		
Quantitative Aptitude I	III	Mathematics	
Basic Statistics			
Quantitative Aptitude II			IV
Operations Research			
Physics in Everyday life –I	III	Physics	
Physics in Everyday life –II	IV		
Industrial Chemistry	III	Chemistry	
Drugs and Natural Products	IV		
Applied Zoology	III	Zoology	
Animal Science	IV		
Basic Food Science	III	Home Science – Nutrition and Dietetics	
Basic Nutrition and Dietetics	IV		
Women and Health	III	Biochemistry	
Lifestyle Associated Disorders	IV		
Medical Lab Technology	III	Microbiology	
Applied Microbiology	IV		
Infectious Diseases	III	Biotechnology	
Organic Farming	IV		
Basics of Fashion	III	Costume Design And Fashion	
Interior Designing	IV		
Introduction to Computers and Office Automation	III	Computer Science	
Introduction to Internet and HTML 5	IV		

MS Office	III	Information Technology
Introduction to HTML	IV	
Fundamentals of Computers	III	Computer Applications
Web Design with HTML	IV	
Horticulture – I	III	Botany
Horticulture – II	IV	
மருத்துவ தாவரவியல் - I	III	
மருத்துவ தாவரவியல் - II	IV	
Library and Information Science – I	III	Library Science
Library and Information Science - II	IV	

மேல்நிலை கல்வி வரை தமிழை முதன்மை பாடமாக எடுத்து படிக்காத மாணவிகள் கீழ்க்கண்ட பாடங்களை கட்டாயம் படிக்க வேண்டும்

1. அடிப்படைத் தமிழ் - எழுத்தறிதல்
2. அடிப்படைத் தமிழ் - மொழித்திறனறிதல்

### List of Non Major Elective Courses (NMEC)

(2023-2024 onwards)

#### UG PROGRAMMES

Name of the Course	Semester	Department
History of India upto A.D.1858	III	History(EM)
இந்திய வரலாறு கி.பி. 1858 வரை	III	History (TM)
Indian National Movement (A.D 1885-1947)	IV	History(EM)
இந்திய தேசிய இயக்கம் (கி.பி. 1885 – 1947)	IV	History(TM)
English for Professions I	III	English
English for Professions II	IV	
இக்கால நீதி இலக்கியம்	III	Tamil
உரைநடை இலக்கியம்	IV	
Basic Hindi – I	III	Hindi
Basic Hindi – II	IV	
Fundamental Hindi - I	III	
Fundamental Hindi - II	IV	
Practical Banking	III	Commerce
Basic Accounting Principles	IV	
Financial Literacy I	III	
Financial Literacy II	IV	
Self-Employment And Start-Up Business	III	Commerce CA
Fundamentals Of Marketing	IV	
Women Protection Laws	III	Commerce (Professional Accounting)
Basic Labour Laws	IV	
Business Management	III	Business

Entrepreneurship	IV	Administration
Quantitative Aptitude I	III	Mathematics
Basic Statistics		
Quantitative Aptitude II	IV	
Operations Research		
Physics in Everyday life -I	III	Physics
Physics in Everyday life -II	IV	
Industrial Chemistry	III	Chemistry
Drugs and Natural Products	IV	
Applied Zoology	III	Zoology
Animal Science	IV	
Basic Food Science	III	Home Science – Nutrition and Dietetics
Basic Nutrition and Dietetics	IV	
Women and Health	III	Biochemistry
Lifestyle Associated Disorders	IV	
Medical Lab Technology	III	Microbiology
Applied Microbiology	IV	
Infectious Diseases	III	Biotechnology
Organic Farming	IV	
Basics of Fashion	III	Costume Design And Fashion
Interior Designing	IV	
Introduction to Computers and Office Automation	III	Computer Science
Introduction to Internet and HTML 5	IV	
MS Office	III	Information Technology
Introduction to HTML	IV	
Fundamentals of Computers	III	Computer Applications
Web Design with HTML	IV	
Horticulture – I	III	Botany
Horticulture – II	IV	
மருத்துவ தாவரவியல் - I	III	
மருத்துவ தாவரவியல் - II	IV	
Library and Information Science – I	III	Library Science
Library and Information Science - II	IV	
Cadet Corps for Career Development I	III	National Cadet Corps
Cadet Corps for Career Development II	IV	

மேல்நிலைக் கல்வி வரை தமிழை முதன்மைப் பாடமாக எடுத்துப் படிக்காத மாணவிகள் கீழ்க்கண்ட பாடங்களைக் கட்டாயம் படிக்க வேண்டும்

1. அடிப்படைத் தமிழ் - எழுத்தறிதல்
2. அடிப்படைத் தமிழ் - மொழித்திறனறிதல்

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**List of Ability Enhancement Compulsory Courses & Generic Elective Courses (GEC)  
Offered**

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**ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)**

1. Value Education
2. Environmental Studies

**GENERIC ELECTIVE COURSES - 1**

1. Human Rights
2. Women Studies

**GENERIC ELECTIVE COURSES - 2**

1. Constitution of India
2. Modern Economics
3. Adolescent Psychology
4. Disaster Management

**B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK**

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students, based on a set of pre-determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of technology in the teaching–learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

**Vision of the Institution**

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

**Mission of the Institution**

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

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

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

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

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

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

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

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

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

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

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

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

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 communicate proficiently and confidently with the ability to express original/complex ideas effectively in different situations. (*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, synthesise and evaluate data, theories and ideas to provide valid suggestions for the betterment of the society. (*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 accounting 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 analyse the quantitative and qualitative data taken from reports and statements, interpret the results in a scientific way and draw valid conclusions for the betterment of the institutions/organisations.

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

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

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

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

**PO7 - Moral and Ethical Awareness**

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

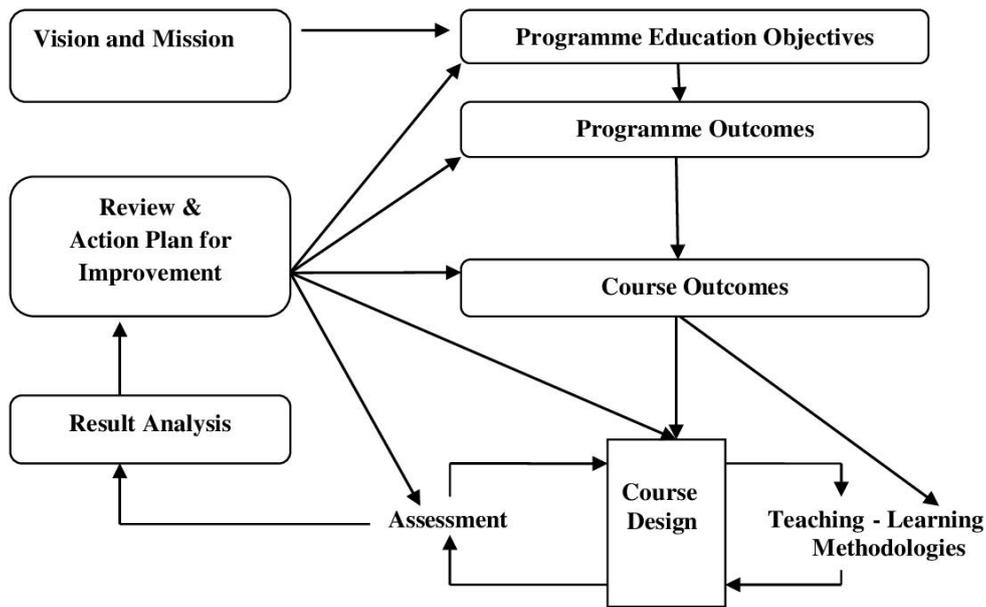
**PO-PEO Mapping Matrix**

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

<b>PEOs</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>
<b>PO1/PSO1</b>	✓	✓	✓
<b>PO2/PSO2</b>	✓	✓	✓
<b>PO3/PSO3</b>	✓	✓	✓
<b>PO4/PSO4</b>	✓	✓	✓
<b>PO5/PSO5</b>	✓	✓	✓
<b>PO6/PSO6</b>	-	✓	✓
<b>PO7/PSO7</b>	-	✓	✓

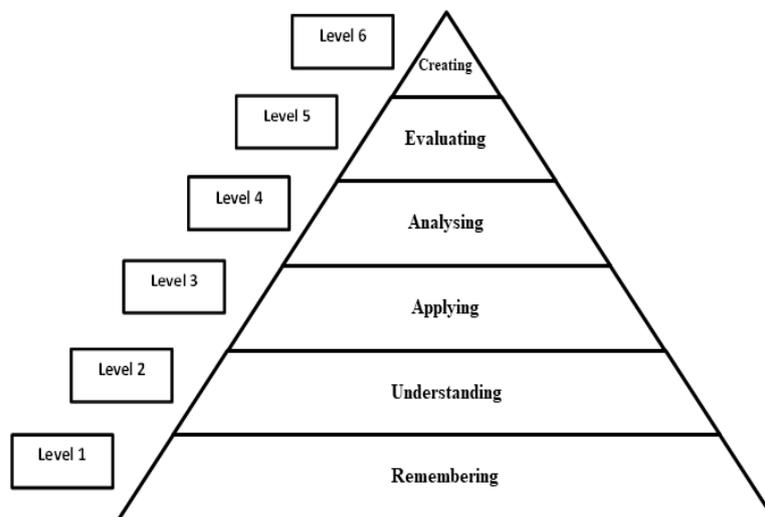
**B.1.4 Course Outcomes (COs)**

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



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

**BLOOM’S TAXONOMY**



**CO – PO Mapping of Courses**

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

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

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

**ELIGIBILITY FOR ADMISSION**

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

**DURATION OF THE PROGRAMME**

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

**MEDIUM OF INSTRUCTION**

English

**COURSES OFFERED**

Part I	:	Tamil/Hindi/Alternate Course
Part II	:	English
Part III	:	Core Courses
		Discipline Specific Elective Courses
		Allied Courses
		Self Study Course
Part IV	:	Skill Enhancement Courses (SEC)
		Non Major Elective Courses (NMEC)
		Ability Enhancement Compulsory Courses (AECC)
		Generic Elective Courses (GEC)
		Self Study Course
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

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## B.2 EVALUATION SCHEME

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**B.2.1.PART II**

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	15	75	100
Practical	5+5	-	

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

Mode of Evaluation		Marks
Periodic Test	:	15
Practical	:	10
<b>Total</b>	<b>:</b>	<b>25</b>

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

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### **B.2.1 Part I & PART III - Core Courses, Discipline Specific Elective Courses & Allied Courses**

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Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	25	75	<b>100</b>
Practical	40	60	<b>100</b>

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

Mode of Evaluation		Marks	
Periodic Test	:	15	
Assignment	Core: I UG-K4 Level, II & III UG- K5 Level	:	5
	Part I & Allied: K4 Level		
	DSEC: K5 Level		
Quiz	K2 Level	:	5
<b>Total</b>	<b>:</b>	<b>25</b>	

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

**Practical**

Mode of Evaluation		Marks
Periodic Test	:	30
Record	:	5
Performance	:	5
<b>Total</b>	<b>:</b>	<b>40</b>

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

**Question Pattern for Periodic Tests****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- 4)	Multiple Choice	4	4	1	4
B Q.No.(5- 7)	Internal Choice - Either Or Type	3	3	7	21
C Q.No.(8-9)	Internal Choice - Either Or Type	2	2	10	20
<b>Total</b>					<b>45*</b>

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

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

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

**B.2.2 PART III - Self Study Course**

## Core Courses Quiz – Online

Assessment by Internal Examiner only

- Question Bank is prepared by the Faculty Members of the Departments.
- 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**

<b>Mode of Evaluation</b>		<b>Marks</b>
Periodic Test	:	40
Model Examination	:	60
<b>Total</b>	<b>:</b>	<b>100</b>

Two Periodic Tests - Better of the two will be considered

**B.2.3 Part I & PART IV - Skill Enhancement Courses & Non Major Elective Courses****INTERNAL ASSESSMENT****Distribution of Marks****Theory**

<b>Mode of Evaluation</b>		<b>Marks</b>	
Periodic Test	:	25	
Assignment	SEC: K4 Level	:	10
	NMEC:K3 Level		
Quiz	K2 Level	:	5
<b>Total</b>	<b>:</b>	<b>40</b>	

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

**PART III - Discipline Specific Elective Courses (VI Semester)****INTERNAL ASSESSMENT****Distribution of Marks****Theory**

<b>Mode of Evaluation</b>		<b>Marks</b>
Periodic Test	:	15
Project	:	10
<b>Total</b>	<b>:</b>	<b>25</b>

**Practical**

<b>Mode of Evaluation</b>		<b>Marks</b>
Periodic Test	:	30
Record	:	5
Performance	:	5
<b>Total</b>	<b>:</b>	<b>40</b>

Three Periodic Tests - Average of the best two 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	5	15
B Q. No.(4)	Internal Choice – Either Or Type	1	1	10	10
<b>Total</b>					<b>25</b>

**EXTERNAL EXAMINATION****Question Pattern****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- 6)	Internal Choice - Either Or Type	6	6	5	30
B Q. No.(7- 9)	Internal Choice – Either Or Type	3	3	10	30
<b>Total</b>					<b>60</b>

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**B.2.4 PART IV- Ability Enhancement Compulsory Courses (AECC) & Generic Elective Courses (GEC)**


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Assessment by Internal Examiner only

- Model Examination is conducted after two periodic tests.
- Book and Study Material prepared by the Faculty of the respective departments will be prescribed.

**Distribution of Marks**

Mode of Evaluation		Marks
Periodic Test	:	30
Assignment	K2 Level	10

Model Examination	:	60
<b>Total</b>	:	<b>100</b>

Two Periodic Tests - Better of the two will be considered

Two Assignments - Better of the two 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
<b>Total</b>					<b>30</b>

#### Question Pattern for Model Examination

**Duration: 2 Hours**

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

#### INTERNSHIP (2020-2021 to 2022-2023)

Internship is compulsory for III year UG students.

- A designated activity that carries one credit involving more than 20 days of working in an Organization/Institute under the guidance of an identified mentor.
- Assessment by Internal Examiner only.

#### INTERNSHIP (2023-2024 onwards)

##### Assessment for Internship

Internship is compulsory for III year UG students in V Semester.

**Evaluation of Marks**

<b>Mode of Evaluation</b>		<b>Marks</b>
Internal	:	100
Total	:	100

**Internal Assessment:**

Evaluation of performance by Identified Mentor	:	50Marks
Evaluation of Report by Internal Examiner	:	20 Marks
Project Report Presentation	:	20 Marks
Viva-Voce Examination	:	10 Marks

**B.2.5 PART IV - Self Study Course****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**

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

**Distribution of Marks**

Mode of Evaluation		Marks
Periodic Test	:	40
Model Examination	:	60
<b>Total</b>	<b>:</b>	<b>100</b>

Two Periodic Tests - Better of the two will be considered

**B.2.6 Part V – Extension Activities**

Assessment by Internal examiner only

**Distribution of Marks**

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

\*The marks obtained will be calculated for 100 marks

**B.2.1 EXTRA CREDIT COURSES (OPTIONAL)**

Assessment by Internal Examiner only  
Distribution of Marks

**Question Pattern**

**Duration: 3 Hours**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 10)	Multiple Choice	10	10	1	10
B Q. No.(11 -15)	Internal Choice – Either or Type	5	5	9	45
C Q. No.(16-20)	Open Choice	5	3	15	45
<b>Total</b>					<b>100</b>

**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, Discipline Specific Elective Courses and Allied Courses.
- Pass minimum for External Examination is 21 marks out of 60 marks for Skill Enhancement Courses and Non Major Elective Courses.
- The aggregate minimum pass percentage is 40.
- Pass minimum for External Practical Examination is 21 marks out of 60 marks.
- Pass minimum for Ability Enhancement Compulsory Courses and Generic Elective Courses is 40 marks.
- Pass minimum for Self Study Courses is 40 marks.
- Attendance
  - For UG, PG and M.Phil. Programmes,
    - a) The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
    - b) The students who have only 60-75 days (66% - 84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
    - c) The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
    - d) The students who have attended the classes for 44 days or less (<50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
  - For Part V in UG Programmes, the students require 75 % of attendance to get a credit.
  - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

These rules come into effect from 2020-2021 onwards.

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

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

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

Assessment is one or more processes carried out by the institution that identify, collect and prepare data to evaluate the achievement of Course Outcomes and Programme

Outcomes. Course Outcome is evaluated based on the performance of students in the Continuous Internal Assessments and in End Semester Examination of a Course. Target levels of attainment shall be fixed by the Course teacher and Heads of the respective departments.

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

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

### CO Assessment Rubrics

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

### CO Attainment

#### Direct CO Attainment

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

#### Attainment Levels of COs

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

### **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

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

### **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 attainment of 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 against 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
Value $\geq$ 70%	Excellent
Value $>$ 60 % and Value $<$ 70%	Very Good
Value $>$ 50 % and Value $<$ 60%	Good
Value $>$ 40% and Value $<$ 50%	Satisfactory
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	25% of the class strength	30% of the class strength
Progression to Higher Education	40% of the class strength	5% of the class strength
Record of Entrepreneurship	2% of the class strength	5% of the class strength

**Attainment of PEOs**

Assessment Criteria & Tool	Weightage
Record of Employment	10
Progression to Higher Education	20

Record of Entrepreneurship	10
Feedback from Alumnae	30
Feedback from Parents	10
Feedback from Employers	20
<b>Total Attainment</b>	<b>100</b>

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

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

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

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

POs	Level of Attainment
Value $\geq$ 70%	Excellent
Value $\geq$ 60 % and Value $<$ 70%	Very Good
Value $\geq$ 50 % and Value $<$ 60%	Good
Value $\geq$ 40% and Value $<$ 50%	Satisfactory
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 stake holders 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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**VIRUDHUNAGAR - 626 001**

### BACHELOR OF COMMERCE (4031)

#### B.Com. Professional Accounting

*Outcome Based Education with Choice Based Credit System*

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2020-2021

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
<b>Part I : Tamil /Hindi/ Alternate Course</b>	5(3)	5(3)	-	-	-	-	10(6)
<b>Part II : English</b>	6(3)	6(3)	-	-	-	-	12(6)
<b>Part III : Core Courses, Discipline Specific Elective Courses, Allied Courses &amp; Self Study Course</b>							
Core Course	5(5)	5(5)	5(5)	6(5)	6(5)	6(5)	33(30)
Core Course	-	-	5(5)	5(5)	6(5)	6(5)	22(20)
Core Course	-	-	5(4)	5(5)	6(4)	6(4)	22(17)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
Allied Course	5(3)	5(3)	5(3)	5(3)	-	-	20(12)
Allied Course	5(3)	5(3)	5(3)	4(3)	-	-	19(12)
Self Study Course	-	-	-	-	-	0(1)	0(1)
<b>Part IV : Skill Enhancement Courses, Non Major Elective Courses, Ability Enhancement Compulsory Courses, Generic Elective Courses &amp; Self Study Course</b>							
SEC	2(2)	2(2)	2(2)	2(2)	-	2(2)	10(10)
SEC	-	2(2)	-	-	-	-	2(2)
Non Major Elective Course	-	-	2(2)	2(2)	-	-	4(4)
AECC - Value Education	2(2)	-	-	-	-	-	2(2)
AECC - Environmental Studies	-	-	-	-	2(1)	-	2(1)
GEC-1	-	-	1(1)	-	-	-	1(1)
GEC -2	-	-	-	1(1)	-	-	1(1)
Internship	-	-	-	-	0(1)	-	0(1)
Self Study Course	-	-	-	-	0(1)	-	0(1)
<b>Part V : Extension Activities</b>	-	-	-	0(1)	-	-	0(1)
<b>Total</b>	<b>30 (21)</b>	<b>30 (21)</b>	<b>30 (25)</b>	<b>30 (27)</b>	<b>30 (23)</b>	<b>30(23)</b>	<b>180 (140)</b>

Extra Credit Course : 2 credits (V Semester)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

AECC : Ability Enhancement Compulsory Course

GEC: Generic Elective Course



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### BACHELOR OF COMMERCE (4031)

#### B.Com. Professional Accounting

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2021-2022

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
<b>Part I : Tamil /Hindi/ Alternate Course</b>	5(3)	5(3)	-	-	-	-	10(6)
<b>Part II : English</b>	6(3)	6(3)	-	-	-	-	12(6)
<b>Part III : Core Courses, Discipline Specific Elective Courses, Allied Courses &amp; Self Study Course</b>							
Core Course	5(5)	5(5)	5(5)	6(5)	6(5)	6(5)	33(30)
Core Course	-	-	5(5)	5(5)	6(5)	6(5)	22(20)
Core Course	-	-	5(4)	5(5)	6(5)	6(4)	22(18)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
Allied Course	5(3)	5(3)	5(3)	5(3)	-	-	20(12)
Allied Course	5(3)	5(3)	5(3)	4(3)	-	-	19(12)
Self Study Course	-	-	-	-	-	0(1)	0(1)
<b>Part IV : Skill Enhancement Courses, Non Major Elective Courses, Ability Enhancement Compulsory Courses, Generic Elective Courses &amp; Self Study Course</b>							
SEC	2(2)	2(2)	2(2)	2(2)	-	2(2)	10(10)
SEC	-	2(2)	-	-	-	-	2(2)
Non Major Elective Course	-	-	2(2)	2(2)	-	-	4(4)
AECC - Value Education	2(2)	-	-	-	-	-	2(2)
AECC - Environmental Studies	-	-	-	-	2(1)	-	2(1)
GEC-1	-	-	1(1)	-	-	-	1(1)
GEC -2	-	-	-	1(1)	-	-	1(1)
Self Study Course	-	-	-	-	0(1)	-	0(1)
<b>Part V : Extension Activities</b>	-	-	-	0(1)	-	-	0(1)
<b>Total</b>	<b>30 (21)</b>	<b>30 (21)</b>	<b>30 (25)</b>	<b>30 (27)</b>	<b>30 (23)</b>	<b>30(23)</b>	<b>180 (140)</b>

Extra Credit Course : 2 credits (V Semester)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

AECC : Ability Enhancement Compulsory Course

GEC: Generic Elective Course



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### BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

Programme Code - 4031

#### PROGRAMME CONTENT

#### SEMESTER I

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part I</b>	சந்தையியல் - I	20UCOT11	5	3	3	25	75	100	
2.	<b>Part II</b>	English -I	20UENG11A/ 20UENG11B/ 20UENG11C	6	3	3	25	75	100	
3.	<b>Part III</b>	Core Course -1	Financial Accounting - I	20UCPC11	5	5	3	25	75	100
4.		Allied Course -1	Business Laws - I	20UCPA11	5	3	3	25	75	100
5.		Allied Course -2	Business Mathematics	20UCPA12	5	3	3	25	75	100
6.	<b>Part IV</b>	SEC – 1	Business Environment	20UCPS11	2	2	2	40	60	100
7.		AECC – 1	Value Education	20UGVE11	2	2	-	100	-	100
<b>Total</b>				<b>30</b>	<b>21</b>				<b>700</b>	

**B.Com. Professional Accounting - SEMESTER II**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part I</b>	சந்தையியல்-II	20UCOT21	5	3	3	25	75	100	
2.	<b>Part II</b>	English -II	20UENG21A/ 20UENG21B/ 20UENG21C	6	3	3	25	75	100	
3.	<b>Part III</b>	Core Course -2	Financial Accounting -II	20UCPC21	5	5	3	25	75	100
4.		Allied Course -3	Business Economics	20UCPA21	5	3	3	25	75	100
5.		Allied Course -4	Business Statistics	20UCPA22	5	3	3	25	75	100
6.	<b>Part IV</b>	SEC-2	Logical Reasoning	20UCPS21	2	2	2	40	60	100
7.		SEC-3	Written Communication Skills	20UCPS22	2	2	2	40	60	100
<b>Total</b>				<b>30</b>	<b>21</b>				<b>700</b>	

**B.Com. Professional Accounting - SEMESTER III**

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	<b>Part - III</b>	Core Course -3	Advanced Financial Accounting	20UCPC31	5	5	3	25	75	100
2.		Core Course -4	Cost Accounting	20UCPC32	5	5	3	25	75	100
3.		Core Course -5	Income Tax - I	20UCPC33	5	4	3	25	75	100
4.		Allied Course -5	Business Laws -II and Interpretation of Statutes	20UCPA31	5	3	3	25	75	100
5.		Allied Course -6	Accounting Standards	20UCPA32	5	3	3	25	75	100
6.	<b>Part - IV</b>	SEC -4	English Grammar and Vocabulary	20UCPS31	2	2	2	40	60	100
7.		NMEC -1	Practical Banking	20UCON31	2	2	2	40	60	100
8.		GEC - 1	1.Human Rights/ 2.Women Studies	20UGEH31/ 20UGEW32	1	1	2	100	-	100
<b>Total</b>					<b>30</b>	<b>25</b>				<b>800</b>

**B.Com. Professional Accounting - SEMESTER IV**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -6	Partnership Accounting	20UCPC41	6	5	3	25	75	100
2.		Core Course -7	Cost and Management Accounting	20UCPC42	5	5	3	25	75	100
3.		Core Course -8	Income Tax - II	20UCPC43	5	5	3	25	75	100
4.		Allied Course -7	Company Law	20UCPA41	5	3	3	25	75	100
5.		Allied Course -8	Goods and Services Tax	20UCPA42	4	3	3	25	75	100
6.	<b>Part - IV</b>	SEC -5	MS Office Lab	20UCPS41P	2	2	2	40	60	100
7.		NMEC -2	Basic Accounting Principles	20UCON41	2	2	2	40	60	100
8.		GEC – 2	1. Constitution of India/ 2. Modern Economics/ 3. Adolescent Psychology/ 4. Disaster Management	20UGEC41/ 20UGEM42/ 20UGEA43/ 20UGED44	1	1	2	100	-	100
9.	<b>Part - V</b>	Extension Activities			-	1	100			
				<b>Total</b>	<b>30</b>	<b>27</b>	<b>900</b>			

**B.Com. Professional Accounting - SEMESTER V**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -9	Company Accounts- I	20UCPC51	6	5	3	25	75	100
2.		Core Course -10	Financial Management –I	20UCPC52	6	5	3	25	75	100
3.		Core Course -11	Auditing & Assurance –I	20UCPC53	6	4	3	25	75	100
4.		DSEC-1	Enterprise Information System / Operations Management/ Financial Markets	20UCPE51/ 20UCPE52/ 20UCPE53	5	3	3	25	75	100
5.		DSEC-2	Advanced Special Accounting / Marketing Management / Services Marketing	20UCPE54/ 20UCPE55/ 20UCPE56	5	3	3	25	75	100
6.	<b>Part IV</b>	AECC - 2	Environmental Studies	20UGES51	2	1	2	100	-	100
7.			Internship	20UCPI51	0	1	-	100	-	100
8.		Self Study Course	Practice for Competitive Examinations – Online	20UGCE51	0	1	-	100	-	100
				<b>Total</b>	<b>30</b>	<b>23</b>				<b>800</b>
9.		Extra Credit Course	Customs Law	20UCPO51		2		100		

**B.Com. Professional Accounting - SEMESTER VI**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -12	Company Accounts - II	20UCPC61	6	5	3	25	75	100
2.		Core Course -13	Financial Management - II	20UCPC62	6	5	3	25	75	100
3.		Core Course -14	Auditing & Assurance - II	20UCPC63	6	4	3	25	75	100
4.		DSEC-3	Economics for Finance / Decision Making for Management/ Financial Services	20UCPE61/ 20UCPE62/ 20UCPE63	5	3	3	25	75	100
5.		DSEC-4	Strategic Management/ Research Methodology/ Investment Management	20UCPE64/ 20UCPE65/ 20UCPE66	5	3	3	25	75	100
6.		Self Study Course	Core Courses Quiz – Online	20UCPQ61	–	1	–	100	-	100
7.	<b>Part - IV</b>	SEC-6	Accounting Software Lab	20UCPS61P	2	2	2	40	60	100
				<b>Total</b>	<b>30</b>	<b>23</b>				<b>700</b>



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**VIRUDHUNAGAR - 626 001**

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**Programme Code - 4031**

**REVISED PROGRAMME CONTENT**

**SEMESTER I**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part I</b>	சந்தையியல் - I	20UCOT11	5	3	3	25	75	100	
2.	<b>Part II</b>	English -I	20UENG11A/ 20UENG11B/ 20UENG11C	6	3	3	25	75	100	
3.	<b>Part III</b>	Core Course -1	Financial Accounting - I	20UCPC11	5	5	3	25	75	100
4.		Allied Course -1	Business Laws - I	20UCPA11	5	3	3	25	75	100
5.		Allied Course -2	Business Mathematics	20UCPA12	5	3	3	25	75	100
6.	<b>Part IV</b>	SEC – 1	Business Environment	20UCPS11	2	2	2	40	60	100
7.		AECC – 1	Value Education	20UGVE11	2	2	-	100	-	100
<b>Total</b>				<b>30</b>	<b>21</b>				<b>700</b>	

**B.Com. Professional Accounting - SEMESTER II**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part I</b>	சந்தையியல்-II	20UCOT21	5	3	3	25	75	100	
2.	<b>Part II</b>	English -II	20UENG21A/ 20UENG21B/ 20UENG21C	6	3	3	25	75	100	
3.	<b>Part III</b>	Core Course -2	Financial Accounting -II	20UCPC21N	5	5	3	25	75	100
4.		Allied Course -3	Business Economics	20UCPA21N	5	3	3	25	75	100
5.		Allied Course -4	Business Statistics	20UCPA22N	5	3	3	25	75	100
6.	<b>Part IV</b>	SEC-2	Logical Reasoning	20UCPS21N	2	2	2	40	60	100
7.		SEC-3	Written Communication Skills	20UCPS22N	2	2	2	40	60	100
<b>Total</b>				<b>30</b>	<b>21</b>				<b>700</b>	

**B.Com. Professional Accounting - SEMESTER III**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -3	Advanced Financial Accounting	20UCPC31	5	5	3	25	75	100
2.		Core Course -4	Cost Accounting	20UCPC32	5	5	3	25	75	100
3.		Core Course -5	Income Tax - I	20UCPC33	5	4	3	25	75	100
4.		Allied Course -5	Business Laws -II and Interpretation of Statutes	20UCPA31	5	3	3	25	75	100
5.		Allied Course -6	Accounting Standards	20UCPA32	5	3	3	25	75	100
6.	<b>Part - IV</b>	SEC -4	English Grammar and Vocabulary	20UCPS31	2	2	2	40	60	100
7.		NMEC -I	Women Protection Laws	22UCPN31	2	2	2	40	60	100
8.		GEC - 1	1.Human Rights/ 2.Women Studies	20UGEH31/ 20UGEW32	1	1	2	100	-	100
<b>Total</b>				<b>30</b>	<b>25</b>				<b>800</b>	

**B.Com. Professional Accounting - SEMESTER IV**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -6	Partnership Accounting	20UCPC41	6	5	3	25	75	100
2.		Core Course -7	Cost and Management Accounting	20UCPC42	5	5	3	25	75	100
3.		Core Course -8	Income Tax - II	20UCPC43	5	5	3	25	75	100
4.		Allied Course -7	Company Law	20UCPA41N	5	3	3	25	75	100
5.		Allied Course -8	Goods and Services Tax	20UCPA42N	4	3	3	25	75	100
6.	<b>Part - IV</b>	SEC -5	MS Office Lab	20UCPS41P	2	2	2	40	60	100
7.		NMEC -2	Basic Labour Laws	22UCPN41	2	2	2	40	60	100
8.		GEC – 2	1. Constitution of India/ 2. Modern Economics/ 3. Adolescent Psychology/ 4. Disaster Management	20UGEC41/ 20UGEM42/ 20UGEA43/ 20UGED44	1	1	2	100	-	100
9.	<b>Part - V</b>	Extension Activities			-	1	100			
				<b>Total</b>	<b>30</b>	<b>27</b>	<b>900</b>			

**B.Com. Professional Accounting - SEMESTER V**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -9	Company Accounts- I	20UCPC51	6	5	3	25	75	100
2.		Core Course -10	Auditing & Assurance –I	22UCPC52	6	5	3	25	75	100
3.		Core Course -11	Internship	22UCPC53	6	5	3	25	75	100
4.		DSEC-1	Enterprise Information System/ Operations Management/ Financial Markets	20UCPE51/ 20UCPE52/ 20UCPE53	5	3	3	25	75	100
5.		DSEC-2	Financial Management -I / Marketing Management / Services Marketing	22UCPE54/ 20UCPE55/ 20UCPE56	5	3	3	25	75	100
6.	<b>Part IV</b>	AECC – 2	Environmental Studies	20UGES51	2	1	2	100	-	100
7.		Self Study Course	Practice for Competitive Examinations – Online	20UGCE51	0	1	-	100	-	100
				<b>Total</b>	<b>30</b>	<b>23</b>				<b>800</b>
8.		Extra Credit Course	Customs Law	20UCPO51		2		100		

**B.Com. Professional Accounting - SEMESTER VI**

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	<b>Part - III</b>	Core Course -12	Company Accounts - II	20UCPC61	6	5	3	25	75	100
2.		Core Course -13	Auditing & Assurance - II	22UCPC62	6	5	3	25	75	100
3.		Core Course -14	Advanced Special Accounting	22UCPC63	6	4	3	25	75	100
4.		DSEC-3	Strategic Management / Decision Making for Management/ Financial Services	22UCPE61/ 20UCPE62/ 20UCPE63	5	3	3	25	75	100
5.		DSEC-4	Financial Management - II / Research Methodology/ Investment Management	22UCPE64/ 20UCPE65/ 20UCPE66	5	3	3	25	75	100
6.		Self Study Course	Core Courses Quiz – Online	20UCPL61	–	1	–	100	-	100
7.	<b>Part - IV</b>	SEC-6	Accounting Software Lab	20UCPS61P	2	2	2	40	60	100
				<b>Total</b>	<b>30</b>	<b>23</b>				<b>700</b>

**Part V - EXTENSION ACTIVITIES**

<b>S. No.</b>	<b>Semester</b>	<b>Title of the Course</b>	<b>Course Code</b>	<b>Credit</b>
1	I, II, III, IV	National Service Scheme	20UVNS1 20UVNS2	1
2		Physical Education	20UVPE1	
3		Youth Red Cross Society	20UVYR1 20UVYR2	
4		Red Ribbon Club	20UVRR1	
5		Science Forum	20UVSF1	
6		Eco Club	20UVEC1	
7		Library and Information Science	20UVLI1	
8		Consumer Club	20UVCC1	
9		Health and Fitness Club	20UVHF1	
10		National Cadet Corps	20UVNC1 20UVNC2	
11		Rotaract Club	20UVRO1	



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**B.Com. Professional Accounting**

(2020 - 21ம் ஆண்டில் சேரும் மாணவர்களுக்குரியது)

முதல் பருவம்	<b>சந்தையியல்-I</b>	நேரம் / வாரம் : 5	
பகுதி : 1		தரமதிப்பு : 3	
பாடக் குறியீட்டு எண் <b>20UCOT11</b>		அக மதிப்பெண் 25	புறமதிப்பெண் 75

**கற்றல் வெளிப்பாடு**

**இந்த பாடத்திட்டம் முடிந்த பிறகு, மாணவர்கள்**

- CO1 : சந்தைகளைப் பற்றிய அணுகு முறைகள் கூறுகள் மற்றும் பணிகளை விவரிப்பர். ஒவ்வொன்றின் நவீன முறைகளை தெரிந்து கொள்வர். [K1]
- CO2 : சந்தையின் வகைகள் சந்தையிடுகை பணிகளின் வகைகள் அவற்றிற்கிடையே வேறுபாடுகள் மற்றும் முக்கியத்துவத்தை புரிந்து கொள்வர். [K2]
- CO3 : சந்தையியற் கோட்பாடுகள், சந்தையியற் நடவடிக்கைகள், போக்குவரத்து சாதனங்கள், பொருட்களை வகைப்படுத்துதல் மற்றும் நிதிவசதி ஆகியவற்றைப் பற்றி விரிவாக அறிந்து கொள்வர். [K2]
- CO4 : சந்தையிடுகை பணிகளை செயல்படுத்தும் வழிமுறைகளின் நிறை குறைகளை அறிந்து நடைமுறைக்கு ஏற்றவாறு பயன்படுத்துவர். [K3]
- CO5 : இந்தியாவில் தர நிர்ணயம், போக்குவரத்து முறைகள் மற்றும் சந்தையியல் கலவை பற்றி பகுப்பாய்வு செய்வர்; கொள்முதல் சிக்கல்களைப் புரிந்து தீர்வு காண்பர். [K4]

**அத்தியாயம் 1**

**சந்தையின் பொருளும் இலக்கணமும்** : சந்தையின் வகைகள் - முக்கியத்துவம் - நவீனச் சந்தையியலின் சிறப்பம்சங்கள் - சந்தையியலைப் பயிலுவதற்கான அணுகுமுறைகள் - சந்தையியற் கோட்பாடு - சந்தையியல் கலவை - கூறுகள். (15 மணிநேரம்)

**அத்தியாயம் 2**

**சந்தையிடுகைப் பணிகளும் அவற்றின் வகைகளும்** : உரிமை மாற்றுப்பணிகள் - கொள்முதல் செய்யும் போது கவனிக்க வேண்டியவைகள் - கொள்முதல் பணிகள் - கொள்முதல் செய்யும் வழிகள் - ஒன்றுதிரட்டுதல் - முக்கியத்துவம் - சிக்கல்கள் - விற்பனை - பொருள் - முக்கியத்துவம் - கூறுகள் - விற்பனை செய்யும் வழிகள்.

(15 மணிநேரம்)

### அத்தியாயம் 3

**போக்குவரத்து** : முக்கியத்துவம் - வகைகள் - சாலைப் போக்குவரத்து - இரயில் போக்குவரத்து - நீர்ப் போக்குவரத்து - போக்குவரத்துச் சாதனத்தைத் தேர்ந்தெடுத்தல் - போக்குவரத்துத் துறையில் நவீனக் கண்டுபிடிப்புகள் - சரக்குச் சேமிப்பின் பொருளும் இலக்கணமும் - காரணங்கள் - பண்டகக் காப்பு - பண்டகங்களின் பணிகள் - வகைகள் - நன்மைகள் - குறைபாடுகள் - இந்தியாவில் பண்டகங்கள்.

(15 மணிநேரம்)

### அத்தியாயம் 4

**தரப்படுத்துதலும் வகைப்படுத்துதலும்** : தரப்படுத்துதல் - தரம் - தரத்தின் அடிப்படைகள் - வகைப்படுத்துதல் - தரப்படுத்துதல் மற்றும் வகைப்படுத்துதலால் விளையும் நன்மைகள் - குறைபாடுகள் - இந்திய தர நிர்ணய நிறுவனம்.

(15 மணிநேரம்)

### அத்தியாயம் 5

**நிதிவசதி** : நிதியளவை நிர்ணயிக்கும் காரணிகள் - சந்தையிடுகைக்குத் தேவையான மூலதனம் - நிலைத்த மூலதனம் - நடைமுறை மூலதனம் - நடைமுறை மூலதனத்தின் தேவையை நிர்ணயிக்கும் காரணிகள் - நடைமுறை மூலதனத்தின் வகைகள் - நடைமுறை மூலதனம் திரட்டப்படும் வழிகள்.

(15 மணிநேரம்)

### சுயபடிப்பு

1. விற்பனைக்கும் சந்தையியலுக்கும் உள்ள வேறுபாடுகள்.
2. தரப்படுத்துதலுக்கும் வகைப்படுத்துதலுக்கும் உள்ள வேறுபாடுகள்

### பாட நூல்

ஆசிரியர்களால் தொகுக்கப்பட்ட பாடநூல்

### பார்வை நூல்

கதிரேசன், & ராதா. (1999). அங்காடியியல். சென்னை: பிரசன்னா பப்ளிஷர்ஸ்.

Course Code 20UCOT11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	L	-	-	L	L	-	-	-
CO2	H	H	-	L	-	-	L	-	-	M
CO3	H	H	M	L	L	L	L	-	-	L
CO4	H	H	L	M	M	H	H	L	L	M
CO5	H	H	L	H	H	H	H	L	L	M

Dr. A. Aruna Devi  
Head of the Department

Dr. K. Prabhavathi  
Dr. R.Panchavarnam  
Dr. P.T.Kanthimathi  
Dr. K. Kalavani  
Dr. K. Nivedha  
Course Designers



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting (2020 - 21 onwards)

Semester I	<b>FINANCIAL ACCOUNTING –I</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC11</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the golden rules, accounting concepts, conventions and standards and also state the meaning, advantages and disadvantages of various process of accounting. [K1]
- CO2 : describe the types of shares and debentures, types of errors, methods of depreciat and the reasons for preparing various accounts and statements. [K2]
- CO3 : apply the accounting principles and standards in the accounting process, to rectify errors, to reconcile the differences and to enter the transactions relating to the issue of shares and debentures. [K3]
- CO4 : prepare the financial statements of sole proprietorship to find out the profitability and to know the financial position. [K3]
- CO5 : analyse the results of various accounts and statements and their effects on financial statements. [K4]

### UNIT I

**Accounting:** Meaning and Scope - Accounting Principles - Accounting Concepts and Conventions

**Accounting Standards:** Meaning - Need

**Accounting Process:** Classification of Accounts - Journal - Ledger - Subsidiary Books - Trial Balance. (15 Hours)

## UNIT II

**Errors:** Types of Errors - Rectification of Errors - Bank Reconciliation Statement (BRS) - Reasons for the preparation of BRS - Procedure for the preparation of BRS.

(15 Hours)

## UNIT III

**Final Accounts of Manufacturing and Non-Manufacturing Entities:** Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet - Opening and Closing Entries - Adjustments regarding Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued and Income received in Advance, Depreciation, Reserve for Bad and Doubtful Debts, Loss of Stock by Fire, Goods distributed as Free Sample, Manager's Commission, Goods sent on Approval or Return Basis.

(15 Hours)

## UNIT IV

**Depreciation:** Meaning - Purpose - Factors - Methods of Depreciation - Fixed Instalment Method - Diminishing Balance Method - Changes of Depreciation Method.

(15 Hours)

## UNIT V

**Introduction to Company Accounts:** Shares - Meaning-Definition - Issue of Shares - Forfeiture of Shares - Re-issue of Forfeited Shares - Debentures - Meaning - Definition - Issue of Debentures.

(15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Accounting Policies
2. Capital and Revenue Expenditure, Capital and Revenue Receipts

## NOTE:

**Composition of the Question Paper:      Theory      : 40 %**

**Problems      : 60 %**

## TEXT BOOKS

1. Jain, S.P. & Narang, K.L. (2018). *Advanced Accountancy: Principles of Accounting Including GST*. Volume - I, New Delhi: Kalyani Publishers, 20<sup>th</sup> Revised Edition. (Unit I – IV)

2. Arulanandham, M.A. & Raman. K.S. (2015). *Advanced Accountancy*. Mumbai: Himalaya Publishing House.

### REFERENCE BOOKS

1. Shukla, M.C., Grewal, T.S.& Gupta, S.C.(2016). *Advanced Accounts*. New Delhi: S.Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publications.

Course Code 20UCPC11	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	H	H	H	M	M	M	M	H	M	M
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	H	M	M	M	H	L
CO4	H	H	H	H	H	M	M	M	H	L
CO5	H	H	H	H	H	H	H	M	M	M

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**B.Com. Professional Accounting**  
 (2020-21 onwards)

Semester I	<b>BUSINESS LAWS - I</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA11</b>		Internal 25	External 75

**COURSE OUTCOMES**

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

- CO1 : state the provisions relating to business laws. [K1]
- CO2 : explain the essential elements and features of various Acts and rights and duties of parties involved in various acts. [K2]
- CO3 : summarise the provisions relating to Indian Contract Act, Sale of Goods Act, and Limited Liability Partnership. [K3]
- CO4 : apply the provisions of Indian Partnership Act and Indian Companies Act in real life situation. [K3]
- CO5 : interpret the provisions of various Legislations related to business. [K4]

**UNIT I**

**The Indian Contract Act, 1872:** General Nature of Contracts - Essential Elements of Valid Contract - Performance of Contracts - Breach of Contract - Contingent and Quasi Contract. (Sections 1 to 75)

(20 Hours)

**UNIT II**

**The Sale of Goods Act, 1930:** Meaning - Essentials - Contract of Sale - An overview of Conditions and Warranties - Delivery of Goods - Rules - Rights and Duties of Buyer - Rights of Unpaid Seller.

(15 Hours)



- Unit II - <https://resource.cdn.icai.org/54809bos43938cp2-u1.pdf>  
<https://resource.cdn.icai.org/54810bos43938cp2-u2.pdf>  
<https://resource.cdn.icai.org/54811bos43938cp2-u3.pdf>  
<https://resource.cdn.icai.org/54812bos43938cp2-u4.pdf>
- Unit III - <https://resource.cdn.icai.org/54813bos43938cp3-u1.pdf>  
<https://resource.cdn.icai.org/54814bos43938cp3-u2.pdf>  
<https://resource.cdn.icai.org/54815bos43938cp3-u3.pdf>
- Unit IV - <https://resource.cdn.icai.org/54816bos43938cp4.pdf>
- Unit V - <https://resource.cdn.icai.org/54817bos43938cp5.pdf>

### REFERENCE BOOKS

1. Kapoor, N.D. (2016). *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 37<sup>th</sup> Revised Edition.
2. Pillai, R.S.N. & Bagavathi. (2010). *Business Law*. New Delhi: Sultan Chand & Sons, 3<sup>rd</sup> Revised Edition.

Course Code 20UCPA11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	H	M	H	H	L	H	M	H
CO2	H	H	H	M	H	H	L	H	M	H
CO3	H	L	H	L	H	H	L	H	L	H
CO4	H	M	H	M	H	L	L	H	M	H
CO5	H	H	H	H	H	H	H	H	H	H

Dr. A. Aruna Devi  
Head of the Department

Mrs. M. Alagu Mareeswari  
Course Designer



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting (2020-21 onwards)

Semester I	<b>BUSINESS MATHEMATICS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA12</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concept of ratio, proportions, laws of indices, laws of logarithms, rules of permutations and combinations, set theory and its properties, commercial arithmetic concepts, concept of differential and integral calculus and matrices. [K1]
- CO2 : describe the types of ratio, properties of proportions, types of indices, logarithm tables, fundamental rules of counting, methods of describing sets, types of sets, different methods of calculating interest , rules of calculus, n<sup>th</sup> term of A.P and G.P and types of matrices. [K2]
- CO3 : compute the ratios, proportions, indices, logarithms, operations on sets, matrix operations, determinants and inverse of matrix. [K3]
- CO4 : solve the commercial arithmetic, differential and integral calculus, arithmetic and geometric progression and equations using matrix. [K3]
- CO5 : analyse the ratios, proportions, permutation and combination, De-morgan's laws using venn diagram, effective rate of interest, discounting of bills, the amount of annuity and perpetuity, the marginal cost and revenue using calculus and maximum utilisation of resources by using matrices. [K4]

### UNIT I

**Ratio:** Inverse Ratio

**Proportions:** Properties of proportions

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

**Logarithm:** Laws of Logarithms - Change of base - Logarithm Tables - Operations with logarithms.

**Permutations and Combinations:** Fundamental rules of counting - Permutations - Factorial notation - Permutations of n different things - Circular Permutations - Permutations of things not all different - Combinations - Restricted Combinations - Combinations of things not all different. (20 Hours)

## UNIT II

**Set Theory:** Elements of a Set - Methods of describing Sets - Types of Sets - Operation on Sets - Union of Sets - Intersections of Sets - Distributive Laws of Union and Intersection - Complement of a Set - Difference of two Sets - Symmetric Difference - De-Morgan's Laws - Venn diagram. (10 Hours)

## UNIT III

**Commercial Arithmetic:** Compound Interest- Effective rate of Interest - Depreciation - Annuity - Amount of Annuity-Present value - Perpetuity-Deferred Payment - Discounting of bills - Face value of bills - Due date - Banker's discount - True discount - Banker's gain. (15 Hours)

## UNIT IV

**Differential and Integral Calculus:** Differential Calculus (excluding trigonometric functions): Rules - Sum Rule - Product Rule - Quotient Rule - Function of a Function Rule - Methods of Integral Calculus - Rules - Integration by Parts or Fractional Integration - Applications of Marginal Cost and Marginal Revenue. (15 Hours)

## UNIT V

**Series:** Sum of the series.

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

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

**Matrices:** Types of Matrices - Matrix Operations - Transpose of a Matrix - Determinants of a Square Matrix - Inverse of a Matrix - Solving of Equations using Matrix Method (involving not more than three variables). (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Number System
2. Simple Interest

**NOTE:****Composition of the Question Paper: Theory : 40 %****Problems : 60 %****TEXT BOOKS : (Subject to Change as per Updation)**

1. <https://resource.cdn.icai.org/61730bos50272-cp1.pdf> (Unit I - Ratio and Proportions)
2. Sancheti, D.C. & Kapoor, V.K. (2015). *Business Mathematics*. New Delhi: S.Chand & Company Pvt. Ltd, 11<sup>th</sup> Edition. (Unit I, II, IV and V).
3. Ponninselvi, M. & Sridevi, N. (2011). *Business Mathematics*. Virudhunagar: Yoga Publishing House, 2<sup>nd</sup> Revised and Enlarged Edition. (Unit III)

**REFERENCE BOOKS**

1. Vittal, P.R.(2012). *Business Mathematics*. Chennai: Margham Publications.
2. Ranganath, G.K. Santangiram, & Rajaram. (2011). *Business Mathematics*. New Delhi: Himalaya Publishing House.
3. Manoharan, M. & Elango, C. (1996). *Business Mathematics*. Palani: PalaniParamount Publications.

Course Code 20UCPA12	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	H	H	H	M	H	H	L	L	-	-
CO2	H	H	H	H	H	L	H	H	-	-
CO3	H	H	H	H	H	H	H	H	L	H
CO4	H	H	H	M	H	H	H	L	-	M
CO5	H	H	H	H	H	H	H	H	L	M

Dr. A. Aruna Devi  
Head of the Department

Dr. G. Balasaraswathi  
Course Designer



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting

(2020-21 onwards)

Semester I	<b>BUSINESS ENVIRONMENT</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS11</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : know about the objectives of business, different forms of organisations, elements of business environment, leading Indian companies, government policies, privatisation, business terminologies and organisations facilitating business. [K1]
- CO2 : describe the nature of business, the forms of organisation, the factors influencing business environment, government policies for business growth. [K2]
- CO3 : understand the market and financial performance of leading Indian companies, common business terminologies and duties and powers of funding and non-funding institutions. [K2]
- CO4 : explain the human activities, micro and macro environment, foreign direct investment in India, leading Indian Companies and organisations facilitating business. [K3]
- CO5 : Compare business, profession and employment, different forms of organisations, market and financial performance of companies, funding and non-funding organisations and economic and non economic activities. [K4]

### UNIT I

**Introduction to Business:** Nature of Business - Human Activities - Economic Activities - Non Economic Activities - Business, Profession and Employment - Objectives of Business - Forms of Business Organisations. (6 Hours)

## UNIT II

**Factors Influencing Business Environment:** Micro and Macro Environment - Elements of Micro Environment - Suppliers, Customers, Competitors, Marketing Intermediaries and Public - Elements of Macro Environment - Economic, Political, Government/Legal, Market, Technological, Social and Cultural Factors and Geographic Factors. (6 Hours)

## UNIT III

**Government Policies for Business Growth:** Introduction - Policy Framework in India - Policy in the Contemporary Global Economics - Meaning of Policies - Public Policy - Nature of Public Policy - Post-Independence Public Policy - The Economic Change Process - Need for Reforms - Policy, Decision and Goal - Privatization - Foreign Direct Investment in India - Foreign Institutional Investors. (6 Hours)

## UNIT IV

**Leading Indian Companies and Terminologies:** Overview of Leading Indian Companies.

**Common Business Terminologies:** Finance Terminologies - Marketing Terminologies - Stock & Commodity Markets Terminologies - Banking Terminologies. (6 Hours)

## UNIT V

**Organisations Facilitating Business:** Indian Regulatory Bodies - Organisation and Functioning of SEBI, RBI, IRDAI and CCI. (6 Hours)

## SELF-STUDY FOR ASSIGNMENT

1. Overview of Leading Global Companies
2. Other Business Terminologies

## TEXT BOOK : (Subject to Change as per Updation)

Foundation Course Study Material -*Business Economics and Business and Commercial Knowledge*, The Institute of Chartered Accountants of India.

Unit I - <https://resource.cdn.icai.org/46707bosfnd-p4-part2-cp1.pdf>

Unit II - <https://resource.cdn.icai.org/46708bosfnd-p4-part2-cp2.pdf>

Unit III - <https://resource.cdn.icai.org/46709bosfnd-p4-part2-cp3.pdf>

Unit IV - <https://resource.cdn.icai.org/46710bosfnd-p4-part2-cp4.pdf>

<https://resource.cdn.icai.org/46712bosfnd-p4-part2-cp6.pdf>

Unit V - <https://resource.cdn.icai.org/46711bosfnd-p4-part2-cp5.pdf>

### REFERENCE BOOKS

1. Francis Cherunilam. (2016). *Business Environment*. Mumbai: Himalaya Publications, 24<sup>th</sup> Revised Edition.
2. Aswathappa, K. & Sudarsana Reddy, G. (2008) *Business Environment for Strategic Management*. Mumbai: Himalaya Publishing House.
3. Sankaran, S. (2010). *Business Environment*. Chennai: Margham Publications.

Course code 20UCPS11	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	H	H	H	-	L	M	L	-	-
CO2	H	H	H	-	L	M	-	L	-	-
CO3	H	H	H	-	L	H	L	L	L	L
CO4	H	H	H	L	L	M	M	L	L	L
CO5	H	H	H	L	M	H	M	L	M	M

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VIRUDHUNAGAR - 626 001

## B.Com Professional Accounting (2020 -21 onwards)

இரண்டாம் பருவம்	சந்தையியல் - II	நேரம் /வாரம் : 5	
பகுதி - 1		தரமதிப்பு : 3	
பாடக் குறியீட்டு எண் 20UCOT21		அக மதிப்பெண் 25	புறமதிப்பெண் 75

### கற்றல் வெளிப்பாடு

இந்த பாடத்திட்டம் முடிந்த பிறகு மாணவர்கள்

- CO1 : சந்தை பெருக்க மேலாண்மை, விளம்பரம், விளம்பர முகமை, ஆள்சார் விற்பனை, விற்பனைப்பெருக்கம், விற்பனை அமைப்பின் பொருள் மற்றும் இலக்கணத்தை அறிந்து கொள்வர். [K1]
- CO2 : விளம்பரம், விளம்பர ஊடகங்களின் நன்மை தீமைகள், விற்பாண்மையரின் வகைகள், விற்பனைப் பெருக்க நடவடிக்கைகளின் வகைகள், மின்சந்தையிடுதல் மற்றும் விற்பனைஅமைப்பின் தேவையையும் முக்கியத்துவத்தையும் தெரிந்து கொள்வர். [K1]
- CO3 : விற்பனை ஊக்குவிப்பு, விளம்பர முகமை, விற்பாண்மையரின் கடமைகள், குணநலன்கள், பரப்பீடு, பொதுத் தொடர்பு, நேரடி அஞ்சல் மற்றும் ஊதியம் வழங்கும் முறைகள் பற்றி அறிந்து கொள்வர். [K2]
- CO4 : விற்பனை ஊக்குவிப்பு கலவை, விளம்பரத்தின் நன்மை தீமைகள் விற்பாண்மையரின் பொறுப்புகள், மின்சந்தையிடுதல் மற்றும் விற்பாண்மையருக்கு அளிக்கப்படும் பயிற்சி முறைகளை புரிந்து நடைமுறையில் பயன்படுத்துவர். [K3]
- CO5 : விற்பனை ஊக்குவிப்பு கலவையை நிர்ணயிக்கும் காரணிகள், முகமையை நாடுவதற்கான காரணங்கள், கொள்கலன்களில் கட்டும் முறை, விற்பனைப் பெருக்கத்தின் முக்கியத்துவம் ,மற்றும் விற்பாண்மையரை நியமித்தலில் உள்ள பல்வேறு நிலைகள் குறித்து ஆராய்வு செய்வர். [K4]

### அத்தியாயம் 1

**சந்தைப் பெருக்கமேலாண்மை:** பொருள் – இலக்கணம் – குறிக்கோள்கள் – உட்கூறுகள் – விளம்பரப்படுத்துதல் – ஆள்சார் விற்பனை – விற்பனை ஊக்குவிப்பு பிற உத்திகள் – விற்பனை ஊக்குவிப்பு கலவையை நிர்ணயிக்கும் காரணிகள்.

(15 மணிநேரம்)

**அத்தியாயம் 2**

**விளம்பரப்படுத்துதல் :** பொருள் – வரைவிலக்கணம் – வகைகள் – ஊடகங்கள்- விளம்பரத்தின் நன்மைகள் – தீமைகள் – விளம்பரத்திற்கான நெறிமுறைகள் – விளம்பர முகமை – பொருள் – முகமையை நாடுவதற்கான காரணங்கள் – முகமைக்கான ஊதியம்.

(15 மணிநேரம்)

**அத்தியாயம் 3**

**ஆள்சார் விற்பனை:** பொருள் – வரைவிலக்கணம் – விற்பாண்மை ஒரு தொழில் – முக்கியத்துவம் – விற்பாண்மையரின் கடமைகள் – பொறுப்புகள் – குணநலன்கள் – வகைகள்.

(15 மணிநேரம்)

**அத்தியாயம் 4**

**விற்பனை ஊக்குவிப்பின் பிற உத்திகள்:** விற்பனைப் பெருக்கம் – பொருள் – வரைவிலக்கணம் – முக்கியத்துவம் – குறிக்கோள்கள் – வகைகள் – பரப்பீடு – பொதுத் தொடர்பு – நேரடி அஞ்சல் – கொள்கலன்களில் கட்டும் முறை – மின்சந்தையிடுதல் – பொருள் - நன்மைகள் – தீமைகள்.

(15 மணிநேரம்)

**அத்தியாயம் 5**

**விற்பனை அமைப்பு :** பொருள் – தேவையும் முக்கியத்துவமும் – விற்பனை மேலாளர் – தகுதிகள் – பணிகள் – விற்பாண்மையரை நியமித்தலில் உள்ள பல்வேறு நிலைகள் – பயிற்சி அளித்தல், நோக்கம், நன்மைகள், வகைகள் – ஊதியத்திட்டம் தயாரித்தல் – குறிக்கோள்கள்-கூறுகள் – ஊதியம் வழங்கும் முறைகள் – விற்பாண்மையரை மேற்பார்வை செய்தல் மற்றும் கட்டுப்பாடு செய்தல் முறைகள்.

(15 மணிநேரம்)

**சுயபடிப்பு**

1. விளம்பரம் மற்றும் ஆள்சார் விற்பனைக்கும் உள்ள வேறுபாடுகள்.
2. விளம்பரம் மற்றும் விற்பனைப் பெருக்கத்திறமைக்கும் உள்ள வேறுபாடுகள்.

**பாட நூல்**

ஆசிரியர்களால் தொகுக்கப்பட்ட பாடநூல்.

**பார்வை நூல்**

கதிரேசன் & ராதா. (1999). அங்காடியியல், சென்னை: பிரசன்னாபப்ளிஷர்ஸ்.

Course Code 20UCOT21	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	-	L	L	-	-	L	-	-
CO2	H	H	-	L	L	L	-	M	-	L
CO3	H	H	L	L	M	L	-	L	L	M
CO4	H	H	L	M	H	M	M	H	L	M
CO5	H	H	L	H	H	H	M	L	L	M

Dr. A. Aruna Devi  
Head of the Department

Dr. K. Prabhavathi  
Dr. R.Panchavarnam  
Dr. P.T.Kanthimathi  
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Dr. K. Nivedha  
Course Designers



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**  
 (2020 - 21 onwards)

Semester II	<b>FINANCIAL ACCOUNTING - II</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code		Internal	External
<b>20UCPC21</b>		25	75

### COURSE OUTCOMES

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

- CO1 : reproduce the basic concepts, essentials and features of consignment account, bill of exchange, inventories, non-profit organisations, account current and average due date. [K1]
- CO2 : explain the accounting treatment of consignment, sale of goods on approval or return basis, inventories, bill of exchange, account current, average due date, adjusting entries for non-profit organisations. [K2]
- CO3 : prepare consignment account, receipt and payments accounts, income and expenditure account and balance sheet, account current under various methods. [K3]
- CO4 : calculate the value of inventories, average due date and write journal entries for bill of exchange. [K3]
- CO5 : criticize the average due date, normal and abnormal loss in consignment, cash mercantile system of accounting, the sale of goods on approval or return basis interpret the cost and net realizable value of inventories and the results of int calculation under various methods of account current. [K4]

### UNIT I

**Consignment:** Meaning - Features - Distinction between Consignment and Sale - Proforma Invoice - Account Sales - Delcredere Commission - Accounting Treatment - Valuation of Stock - Normal Loss - Abnormal Loss - Invoicing Goods Higher than Cost - Journal Entries in the books of Consignor and Consignee - Ledger Accounts - Impact due to GST.



**TEXT BOOKS**

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

**REFERENCE BOOKS**

1. Shukla M.C., Grewal T.S. & Gupta S.C. (2016). *Advanced Accounts*. New Delhi: S Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publication.

Course Code 20UCPC21	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	H	M	M	M	M	H	M	-
CO2	H	H	H	H	M	M	L	L	M	L
CO3	H	H	H	H	H	M	M	M	M	M
CO4	H	H	H	H	H	M	M	M	H	L
CO5	H	H	H	H	H	H	H	M	M	L

Dr. A. Aruna Devi  
Head of the Department

Dr. A. Aruna Devi  
Course Designer



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

VIRUDHUNAGAR - 626 001

## B.Com. Professional Accounting

(2022 - 23 onwards)

Semester II	<b>FINANCIAL ACCOUNTING - II</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC21N</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : reproduce the basic concepts, essentials and features of consignment account, bill of exchange, inventories, non-profit organisations, account current and average due date. [K1]
- CO2 : explain the accounting treatment of consignment, sale of goods on approval or return basis, inventories, bill of exchange, account current, average due date, adjusting entries for non-profit organisations. [K2]
- CO3 : prepare consignment account, receipt and payments accounts, income and expenditure account and balance sheet, account current under various methods. [K3]
- CO4 : calculate the value of inventories, average due date and write journal entries for bill of exchange. [K3]
- CO5 : criticize the average due date, normal and abnormal loss in consignment, cash mercantile system of accounting, the sale of goods on approval or return basis interpret the cost and net realizable value of inventories and the results of int calculation under various methods of account current. [K4]

### UNIT I

**Consignment:** Meaning - Features - Distinction between Consignment and Sale - Proforma Invoice - Account Sales - Delcredere Commission -

Accounting Treatment - Valuation of Stock - Normal Loss - Abnormal Loss - Invoicing Goods Higher than Cost - Journal Entries in the books of Consignor and Consignee - Ledger Accounts - Impact due to GST.

**Sale of Goods on Approval or Return Basis:** Meaning of goods sent on approval or return basis - Accounting treatment: When the Number of Transactions are Few, When the Number of Transactions are Moderately Large in Number, When the Transactions are Numerous. (18 Hours)

## UNIT II

**Inventories:** Introduction – Objectives – Methods of Taking Inventories – Methods of Valuation of Inventories – Valuation of Raw Materials – Valuation of Goods in Progress – Valuation of Finished Goods - Cost of inventory - Net realizable value - Basis and technique of inventory valuation - Record keeping. (12 Hours)

## UNIT III

**Bill of Exchange and Promissory Note:** Definition - Essentials - Trading and Accommodation of Bills - Discounting - Endorsing - Dishonour - Renewals - Retiring bills. (15 Hours)

## UNIT IV

**Accounts of Non-Profit Organisations:** Preparation of Receipts and Payments Account, Features - Preparation of Income and Expenditure Account, Features – Difference between Receipts and Payments Account and Income and Expenditure Account - Preparation of Balance Sheet (When Receipts and Payments Account and /or Income and Expenditure Account are given) – Preparation of Income and Expenditure Account and Balance Sheet (When Receipts and Payments Account is Given) - Preparation of Receipts and Payments Account (When Income and Expenditure Account and Balance Sheet are Given). (15 Hours)



Course Code 20UCPC21N	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	H	H	H	M	M	M	M	H	M
CO2	H	H	H	H	M	M	L	L	M	L
CO3	H	H	H	H	H	M	M	M	M	M
CO4	H	H	H	H	H	M	M	M	H	L
CO5	H	H	H	H	H	H	H	M	M	L

Dr. A. Aruna Devi  
Head of the Department

Dr. D.Jeya priya  
Course Designer



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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting (2020 -21 onwards)

Semester II	<b>BUSINESS ECONOMICS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA21</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : describe the nature and scope of business economics, consumer surplus, factors of production, cost, demand, supply, basic problems of an economy and revenue concepts and business cycle. [K1]
- CO2 : state the role of price mechanism, law of demand and supply, elasticity of demand, law of diminishing marginal utility and supply, theory of consumer behavior, production and cost. [K2]
- CO3 : compute 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]
- CO4 : apply various theories and laws in business economics. [K3]
- CO5 : analyse basic problems of an economy, reasons for demand curve sloping downwards, Break even point, the pricing under different market structure and causes of business cycle. [K4]

#### UNIT I

**Introduction to Business Economics:** Introduction - Meaning and Definition - Nature and Scope of Business Economics - Role of Responsibility of Business Economics - Basic Problems of an Economy - Role of Price Mechanism. (15 Hours)

## UNIT II

**Law of Demand:** Demand - Law of Demand - Reasons for Demand Curve Sloping Downwards.

**Elasticity of Demand:** Meaning - Types of Elasticity of Demand - Measurement of Elasticity of Demand - Factors determining Elasticity of Demand.

**Supply:** Meaning - Determinants of Supply - Law of Supply - Elasticity of Supply. (15 Hours)

## UNIT III

**Theory of Consumer Behaviour:** Indifference Curve Approach.

**Demand Forecasting:** Objectives - Methods - Qualities of Best Forecasting.

**Business Cycle:** Meaning - Phases of Business Cycle - Features and Causes of Business Cycle. (15 Hours)

## UNIT IV

**Theory of Production:** Introduction - Production - Law of Production - Short Run - Long Run - Total, Average and Marginal Products - Producer's Equilibrium - Cost Concepts - Short Run and Long Run Cost - Break Even Analysis. (15 Hours)

## UNIT V

**Determination in Different Markets:** Introduction - Market Structure - Perfect Competition, Monopoly, Monopolistic Competition, Duopoly, Oligopoly - Pricing in Short Run and Long Run in Various Market Conditions. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Social Responsibilities of Business.
2. Types of Demand Forecasting.

## TEXT BOOK : (Subject to Change as per Updation)

Foundation Course Study Material - Business Economics and Business and Commercial Knowledge, The Institute of Chartered Accountants of India

Unit I	-	<a href="https://resource.cdn.icai.org/46693bosfnd-p4-cp1-u1.pdf">https://resource.cdn.icai.org/46693bosfnd-p4-cp1-u1.pdf</a> <a href="https://resource.cdn.icai.org/46694bosfnd-p4-cp1-u2.pdf">https://resource.cdn.icai.org/46694bosfnd-p4-cp1-u2.pdf</a>
Unit II	-	<a href="https://resource.cdn.icai.org/46695bosfnd-p4-cp2-u1.pdf">https://resource.cdn.icai.org/46695bosfnd-p4-cp2-u1.pdf</a> <a href="https://resource.cdn.icai.org/46696bosfnd-p4-cp2-u2.pdf">https://resource.cdn.icai.org/46696bosfnd-p4-cp2-u2.pdf</a> <a href="https://resource.cdn.icai.org/46697bosfnd-p4-cp2-u3.pdf">https://resource.cdn.icai.org/46697bosfnd-p4-cp2-u3.pdf</a>
Unit III	-	<a href="https://resource.cdn.icai.org/46698bosfnd-p4-cp3-u1.pdf">https://resource.cdn.icai.org/46698bosfnd-p4-cp3-u1.pdf</a>
Unit IV	-	<a href="https://resource.cdn.icai.org/46702bosfnd-p4-cp4-u3.pdf">https://resource.cdn.icai.org/46702bosfnd-p4-cp4-u3.pdf</a>
Unit V	-	<a href="https://resource.cdn.icai.org/46703bosfnd-p4-cp5.pdf">https://resource.cdn.icai.org/46703bosfnd-p4-cp5.pdf</a> <a href="https://resource.cdn.icai.org/46695bosfnd-p4-cp2-u1.pdf">https://resource.cdn.icai.org/46695bosfnd-p4-cp2-u1.pdf</a>

**REFERENCE BOOKS**

1. JothiSivagnanam , K. & Srinivasan. R.(2010). *Business Economics*. New Delhi: Tata McGraw Hill Education Private Ltd.
2. Sankaran, S. (2013). *Business Economics*. Chennai: Margham Publications, 4<sup>th</sup> Edition.
3. Sankaran, S. (2006). *Managerial Economics*. Chennai: Margham Publications, 5<sup>th</sup> Revised and Enlarged Edition.

Course Code 20UCPA21	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	H	H	H	L	M	H	M	-	L
CO2	H	H	H	L	H	H	M	L	L	L
CO3	H	H	H	M	L	H	H	L	L	L
CO4	H	H	H	L	H	H	M	L	L	M
CO5	H	H	H	M	L	M	H	M	M	M

Dr. A. Aruna Devi  
Head of the Department

Dr. K. Kalaivani  
Course Designer



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting

(2022 -23 onwards)

Semester II	<b>BUSINESS ECONOMICS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA21N</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : describe the nature and scope of business economics, consumer surplus, factors of production, cost, demand, supply, basic problems of an economy and revenue concepts and business cycle. [K1]
- CO2 : state the role of price mechanism, law of demand and supply, elasticity of demand, law of diminishing marginal utility and supply, theory of consumer behavior, production and cost. [K2]
- CO3 : compute 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]
- CO4 : apply various theories and laws in business economics. [K3]
- CO5 : analyse basic problems of an economy, reasons for demand curve sloping downwards, Break even point, the pricing under different market structure and causes of business cycle. [K4]

### UNIT I

**Introduction to Business Economics:** Introduction - Meaning and Definition - Nature and Scope of Business Economics - Role of Responsibility of Business Economics - Basic Problems of an Economy – Capitalist Economy: Merits and Demerits – Socialist Economy: Merits and Demerits – Mixed Economy: Merits and Demerits, Role of Price Mechanism.

(15 Hours)

## UNIT II

**Law of Demand:** Demand - Law of Demand – Demand Function, Demand Schedule  
- Reasons for Demand Curve Sloping Downwards – Determinants of Demand.

**Elasticity of Demand:** Meaning - Types of Elasticity of Demand: Price Elasticity, Point Elasticity and Arc Elasticity - Measurement of Elasticity of Demand - Factors determining Elasticity of Demand.

**Demand Forecasting:** Objectives – Methods: Survey, Collection Opinion, Expert Opinion, Statistical Method - Qualities of Best Forecasting. (15 Hours)

## UNIT III

**Supply:** Meaning - Determinants of Supply - Law of Supply - Elasticity of Supply.

**Theory of Consumer Behaviour:** Indifference Curve Approach.

**Business Cycle:** Meaning - Phases of Business Cycle - Features and Causes of Business Cycle. (15 Hours)

## UNIT IV

**Theory of Production:** Introduction - Production - Law of Production - Short Run - Long Run - Total, Average and Marginal Products - Producer's Equilibrium - Cost Concepts - Short Run and Long Run Cost - Break Even Analysis: Assumption in Break Even Analysis. (15 Hours)

## UNIT V

**Price Determination in Different Markets:** Introduction - Market Structure - Perfect Competition, Monopoly, Monopolistic Competition, Duopoly, Oligopoly - Pricing in Short Run and Long Run in Various Market Conditions. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Social Responsibilities of Business.
2. Types of Demand Forecasting.

## TEXT BOOK : (Subject to Change as per Updation)

Foundation Course Study Material - Business Economics and Business and Commercial Knowledge, The Institute of Chartered Accountants of India

Unit - I	-	<a href="https://resource.cdn.icai.org/66795bos53873-cp1-u1.pdf">https://resource.cdn.icai.org/66795bos53873-cp1-u1.pdf</a> <a href="https://resource.cdn.icai.org/66796bos53873-cp1-u2.pdf">https://resource.cdn.icai.org/66796bos53873-cp1-u2.pdf</a>
Unit - II	-	<a href="https://resource.cdn.icai.org/66797bos53873-cp2-u1.pdf">https://resource.cdn.icai.org/66797bos53873-cp2-u1.pdf</a>
Unit – III	-	<a href="https://resource.cdn.icai.org/66799bos53873-cp2-u3.pdf">https://resource.cdn.icai.org/66799bos53873-cp2-u3.pdf</a> <a href="https://resource.cdn.icai.org/66798bos53873-cp2-u2.pdf">https://resource.cdn.icai.org/66798bos53873-cp2-u2.pdf</a> <a href="https://resource.cdn.icai.org/66805bos53873-cp5.pdf">https://resource.cdn.icai.org/66805bos53873-cp5.pdf</a>
Unit – IV	-	<a href="https://resource.cdn.icai.org/66800bos53873-cp3-u1.pdf">https://resource.cdn.icai.org/66800bos53873-cp3-u1.pdf</a> <a href="https://resource.cdn.icai.org/66801bos53873-cp3-u2.pdf">https://resource.cdn.icai.org/66801bos53873-cp3-u2.pdf</a>
Unit - V	-	<a href="https://resource.cdn.icai.org/66802bos53873-cp4-u1.pdf">https://resource.cdn.icai.org/66802bos53873-cp4-u1.pdf</a> <a href="https://resource.cdn.icai.org/66804bos53873-cp4-u3.pdf">https://resource.cdn.icai.org/66804bos53873-cp4-u3.pdf</a>

### REFERENCE BOOKS

1. Jothi Sivagnanam , K. & Srinivasan. R.(2010). *Business Economics*. New Delhi: Tata McGraw Hill Education Private Ltd.
2. Sankaran, S. (2013). *Business Economics*. Chennai: Margham Publications, 4<sup>th</sup> Edition.
3. Sankaran, S. (2006). *Managerial Economics*. Chennai: Margham Publications, 5<sup>th</sup> Revised and Enlarged Edition.

Course Code 20UCPA21N	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	H	H	H	L	M	H	M	-	L	-
CO2	H	H	H	L	H	H	M	L	L	L
CO3	H	H	H	M	L	H	H	L	L	L
CO4	H	H	H	L	H	H	M	L	L	M
CO5	H	H	H	M	L	M	H	M	M	M

Dr. A. Aruna Devi  
Head of the Department

Dr. M.Subasini  
Course Designer



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**  
**(2020-21 onwards)**

Semester II	<b>BUSINESS STATISTICS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA22</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts of statistics, uses of measures of central tendency and dispersion, methods of correlation, types of regression, constructing index numbers, components of time series and uses of theoretical distributions. [K1]
- CO2 : describe the causes of collection and presentation of data, the steps for calculating measures of central tendency, dispersion, correlation, regression, index numbers, time series and theoretical distributions. [K2]
- CO3 : tabulate the data and compute the value of measures of central tendency, dispersion, correlation and regression. [K3]
- CO4 : construct the value of index numbers, trend analysis by using time series and theoretical distributions. [K3]
- CO5 : analyse the results obtained in frequency distribution, measures of central tendency, dispersion, correlation, regression, index numbers, time series analysis and theoretical distributions. [K4]

### UNIT I

**Introduction to Statistics:** Meaning - Functions - Limitations of Statistics - Collection of Data - Classification - Tabulation - Frequency Distribution - Discrete Frequency Distribution - Continuous Frequency Distribution - Diagrams and Graphs - Types. (15 Hours)



**REFERENCE BOOKS**

1. Gupta, S.P. (2015). *Elementary Statistical Methods*. New Delhi: Sultan Chand & Sons, 37<sup>th</sup> Revised Edition.
2. Arora,P.N., Sumeet Arora, Arora,S. & Amit Arora. (2010). *Comprehensive Statistical Methods*. New Delhi, Sultan Chand & Company Ltd.,

Course code 20UCPA22	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	H	H	L	H	H	L	M	M	L
CO2	H	H	L	H	H	L	H	M	M	-
CO3	H	H	L	H	H	M	H	H	M	-
CO4	H	H	L	H	H	H	H	H	M	-
CO5	H	H	L	H	H	H	H	H	M	L

Dr. A. Aruna Devi  
Head of the Department

Dr. G. Balasaraswathi  
Course Designer



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2022-23 onwards)**

Semester II	<b>BUSINESS STATISTICS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA22N</b>		Internal 25	External 75

## COURSE OUTCOMES

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

- CO1 : state the basic concepts of statistics, uses of measures of central tendency and dispersion, methods of correlation, types of regression, constructing index numbers, components of time series and uses of theoretical distributions. [K1]
- CO2 : describe the causes of collection and presentation of data, the steps for calculating measures of central tendency, dispersion, correlation, regression, index numbers, time series and theoretical distributions. [K2]
- CO3 : tabulate the data and compute the value of measures of central tendency, dispersion, correlation and regression. [K3]
- CO4 : construct the value of index numbers, trend analysis by using time series and theoretical distributions. [K3]
- CO5 : analyse the results obtained in frequency distribution, measures of central tendency, dispersion, correlation, regression, index numbers, time series analysis and theoretical distributions. [K4]

## UNIT I

**Introduction to Statistics:** Meaning - Functions - Limitations of Statistics - Collection of Data - Classification - Tabulation - Frequency Distribution - Discrete Frequency Distribution - Continuous Frequency Distribution - Diagrams and Graphs - Types.

(15 Hours)



**REFERENCE BOOKS**

1. Gupta, S.P. (2015). *Elementary Statistical Methods*. New Delhi: Sultan Chand & Sons, 37<sup>th</sup> Revised Edition.
2. Arora,P.N., Sumeet Arora, Arora,S. & Amit Arora. (2010). *Comprehensive Statistical Methods*. New Delhi, Sultan Chand & Company Ltd.,

Course code 20UCPA22N	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	H	H	L	H	H	L	M	M	L	L
CO2	H	H	L	H	H	L	H	M	M	-
CO3	H	H	L	H	H	M	H	H	M	-
CO4	H	H	L	H	H	H	H	H	M	-
CO5	H	H	L	H	H	H	H	H	M	L

Dr. A. Aruna Devi  
Head of the Department

Dr. G. Balasaraswathi  
Course Designer



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**  
**(2020 - 21 onwards)**

Semester II	<b>LOGICAL REASONING</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS21</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : retrieve the basic problems in logical reasoning. [K1]
- CO2 : explain the aptitude problems, reasoning skills to enhance their career in Government and Corporate sector. [K2]
- CO3 : apply the computational skills on problem solving. [K3]
- CO4 : solve the problems in competitive examinations confidently. [K3]
- CO5 : analyze systematically the data in coding and decoding, blood relations, direction sense test, seating arrangement and syllogism. [K4]

### UNIT I

#### Number Series:

Series Completions: Type I:

Number Series: Case I (Problems)

Coding and Decoding:

Type I: (Examples Only)

Case (i)

Case (ii)

Type II: (Examples Only)

Type III: (Examples Only)

Case (i)

Case (ii)

(6 Hours)

## UNIT II

### Odd Man Out:

Odd Man Out and Series (Problems)

Blood Relations

Type I: (Problems)

Type II: (Problems) (6 Hours)

## UNIT III

### Direction Test:

Direction Sense Test (Problems) (6 Hours)

## UNIT IV

### Seating Arrangement:

Seating Arrangement (Problems) (6 Hours)

## UNIT V

### Syllogism:

Rules of Syllogism and Problems (6 Hours)

## TEXT BOOKS

1. Agarwal, R.S.(2016). *A Modern Approach to Verbal and Non-Verbal Reasoning*. New Delhi: S.Chand&Company Pvt. Ltd.
2. Agarwal, R.S.(2016). *Quantitative Aptitude for Competitive Examinations*. New Delhi: S.Chand& Company Limited.
3. Rajinder Dhillon, S., Mishra, R.K., & Shashikala Choudhary. (2010). *Intelligence and Reasoning Improving Course*. Dhillon Group of Publication.
4. Agarwal.P.K. (2002). *Test of Verbal Reasoning For Competitive Examinations*. Asian Books Private Limited.

UNIT	CHAPTER & TEXT BOOK	EXERCISE Examples & Page No
I	Section 1- (1) Text Book- (1)	Examples: 1-13    Pages: 1-3 Exercise: 1-30    Pages: 3-5
	Section 1 - (4) Text Book - (1)	Examples: 1-7    Pages: 194 & 195 Examples: 1&2    Pages: 204 Examples: 1-4    Pages: 207 & 208 Examples: 1-6    Pages: 213 & 214 Examples: 1&2    Pages: 223 & 224
II	Section 1- (35) Text Book- (2) Section 1- (5) Text Book- (1)	Exercise 35: Problems 1-40 Pages: 649,650 Examples: 1-5    Pages: 261,262 Examples only Pages:268,279,280, 281
III	Section 1- (8) Text Book- (1)	Examples: 1-8    Pages: 416-418
IV	Chapter- 4 Verbal Intelligence Tests Text Book- (3)	Problems: 1-20    Pages: 346-347
V	Chapter- 17 Logical Deduction (Syllogism) Text Book- (4)	Exercise I: 1-20 Pages: 301 - 305

Course Code 20UCPS21	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	M	H	H	H	H	-	L	M	-	L
CO2	H	H	H	H	H	-	L	-	L	L
CO3	H	H	H	H	M	-	L	-	-	L
CO4	H	H	H	H	-	-	M	M	L	L
CO5	H	H	H	L	L	L	M	-	M	L

Dr. A. Aruna Devi  
Head of the Department

Mrs. K. Eswari  
Course Designer



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional  
Accounting  
(2022 - 23 onwards)**

Semester II	<b>LOGICAL REASONING</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS21N</b>		Internal 40	External 60

## COURSE OUTCOMES

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

- CO1 : retrieve the basic problems in logical reasoning. [K1]
- CO2 : explain the aptitude problems, reasoning skills to enhance their career in Government and Corporate sector. [K2]
- CO3 : apply the computational skills on problem solving. [K3]
- CO4 : solve the problems in competitive examinations confidently. [K3]
- CO5 : analyze systematically the data in coding and decoding, blood relations, direction sense test, seating arrangement and syllogism. [K4]

## UNIT I

### Number Series:

Series Completions: Type I:

Number Series: Case I

(Problems) Coding and

Decoding:

Type I: (Examples Only)

Case (i)

Cas

e(ii) Type II:

(Examples Only)

Type III:

(Examples Only)

Case (i)

Case (ii)

(6 Hours)

## UNIT II

### Odd Man Out:

Odd Man Out and Series

(Problems) Blood

Relations

Type I: (Problems)

Type II: (Problems)

(6 Hours)

## UNIT III

### Direction Test:

Direction Sense Test (Problems)

(6 Hours)

## UNIT IV

### Seating Arrangement:

Seating Arrangement (Problems)

(6 Hours)

## UNIT V

### Logical Venn Diagrams and Problems

### Syllogism:

Rules of Syllogism and Problems

(6 Hours)

## TEXT BOOKS

1. Agarwal, R.S.(2016). *A Modern Approach to Verbal and Non-Verbal Reasoning*. New Delhi: S.Chand & Company Pvt. Ltd.
2. Agarwal, R.S. (2016). *Quantitative Aptitude for Competitive Examinations*. New Delhi: S.Chand& Company Limited.
3. Rajinder Dhillon, S., Mishra, R.K., & Shashikala Choudhary. (2010). *Intelligence and Reasoning Improving Course*. Dhillon Group of Publication.

4. Agarwal.P.K. (2002). *Test of Verbal Reasoning For Competitive Examinations*. Asian Books Private Limited.

UNIT	CHAPTER & TEXT BOOK	EXERCISE Examples & Page No
I	Section 1- (1) Text Book- (1)	Examples: 1-13    Pages: 1-3 Exercise: 1-30    Pages: 3-5
	Section 1 - (4) Text Book - (1)	Examples: 1-7    Pages: 194 & 195 Examples: 1&2    Pages: 204 Examples: 1-4    Pages: 207 & 208 Examples: 1-6    Pages: 213 & 214 Examples: 1&2    Pages: 223 & 224
II	Section 1- (35) Text Book- (2) Section 1- (5) Text Book- (1)	Exercise 35: Problems 1-40 Pages: 649,650 Examples: 1-5    Pages: 261,262 Examples only    Pages:268,279,280, 281
III	Section 1- (8) Text Book- (1)	Examples: 1-8    Pages: 416-418
IV	Chapter- 4 Verbal Intelligence Tests Text Book- (3)	Problems: 1-20    Pages: 346-347
V	Section – I (9) Text Book – (1)	Exercise – 9 A:1-30 Pages: 441-444
	Chapter- 17 Logical Deduction (Syllogism) Text Book- (4)	Exercise I: 1-20 Pages: 301 – 305

Course Code 20UCPS21N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	M	H	H	H	H	-	L	M	-	L
CO2	H	H	H	H	H	-	L	-	L	L
CO3	H	H	H	H	M	-	L	-	-	L
CO4	H	H	H	H	-	-	M	M	L	L
CO5	H	H	H	L	L	L	M	-	M	L

Dr. A. Aruna Devi  
Head of the Department

Mrs. S. Swathi Sundari  
Course Designer



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

(2020-21 onwards)

Semester II	<b>WRITTEN COMMUNICATION SKILLS</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS22</b>		Internal 40	External 60

## COURSE OUTCOMES

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

- CO1 : show their competence and excellence through effective written communication skills. [K1]
- CO2 : interpret critical situations with life skills and emotional intelligence. [K2]
- CO3 : build business correspondence and reports through effective communication strategies. [K3]
- CO4 : identify and solve the barriers in thinking, writing and communication. [K3]
- CO5 : analyse different writing methodologies to enhance both proficiency and expertise. [K4]

## UNIT I

### Communication

- Types:
  - Interpersonal skills
  - Life skills
  - Emotional Intelligence
  - Corporate skills
- Problems in Communication
- Barriers in Communication (6 Hours)

## UNIT II

- Comprehension Passages
- Note making
- Precis Writing (6 Hours)

## UNIT III

- Article Writing
- Report Writing
- Mails (6 Hours)

## UNIT IV

- Writing Formal Letters
- Resume (6 Hours)

## UNIT V

- Notice
- Agenda
- Drafting Minutes
- Action Taken Report (6 Hours)

## TEXT BOOKS

1. Ayothi, V. & R. Vedavalli. (2011). *English for Competitive Examinations*. Chennai: New Century Book House.
2. Ajith & Anuradha. (2009). *Soft Skills for Aspiring Leaders*. Chennai: Emerald Publishers.
3. Hariharan, S. N., Sundararajan & Shanmugapriya, S.P. (2010). *Soft Skill*. Chennai: MJP Publishers.

## REFERENCE BOOK

Jain, V.K. & Om Prakash Biyani. (2007). *Business Communication*. New Delhi: S.Chand & Company Limited.

Course Code 20UCPS22	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	L	L	H	M	M	L	L	H	H
CO2	M	L	H	M	M	L	L	M	H	H
CO3	M	H	H	H	M	L	H	H	H	H
CO4	M	M	H	H	H	M	L	H	H	H
CO5	L	M	H	M	M	L	M	H	H	H

Dr. A. Aruna Devi  
Head of the Department

Dr. S. Kavitharani  
Course Designer



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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2022-23 onwards)

Semester II	<b>WRITTEN COMMUNICATION SKILLS</b>	Hours/Week:2	
Skill Enhancement Course		Credits:2	
Course Code <b>20UCPS22N</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : show their competence and excellence through effective written communication skills. [K1]
- CO2 : interpret critical situations with life skills and emotional intelligence. [K2]
- CO3 : build business correspondence and reports through effective communication strategies. [K3]
- CO4 : identify and solve the barriers in thinking, writing and communication. [K3]
- CO5 : analyse different writing methodologies to enhance both proficiency and expertise. [K4]

### UNIT I

**Communication:** Introduction and Process of communication – Types - Based on communication channels, Based on purpose and style: Interpersonal skills Life skills, Emotional Intelligence Corporate skills - Problems in Communication - Barriers in Communication. (6 Hours)

### UNIT II

#### Comprehension Passages

**Note Making :** Introduction - Significance and its Format.

**Precis Writing:** Features of good Precis Writing - Do's and Don'ts of Precis Writing. (6 Hours)

### UNIT III

**Article Writing:** Essential elements of Article Writing and its detailed format.

**Report Writing:** Kinds of Report - Essential elements of Report Writing and its detailed format – Mails. (6 Hours)

### UNIT IV

**Writing Formal Letters - Resume:** Resume writing tips and conventions. (6 Hours)

### UNIT V

**Company Meetings:** Notice – Agenda - Drafting Minutes - Action Taken Report. (6 Hours)

### TEXT BOOKS

1. Ayothi, V. & R. Vedavalli. (2011). *English for Competitive Examinations*. Chennai : New Century Book House.
2. Ajith & Anuradha. (2009). *Soft Skills for Aspiring Leaders*. Chennai: Emerald Publishers.
3. Hariharan, S. N., Sundararajan & Shanmugapriya, S.P. (2010). *Soft Skill*. Chennai: MJP Publishers.

### REFERENCE BOOK

Jain, V.K. & Om Prakash Biyani. (2007). *Business Communication*. New Delhi: S.Chand & Company Limited.

Course Code 20UCPS22N	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	L	L	H	M	M	L	L	H	H	H
CO2	M	L	H	M	M	L	L	M	H	H
CO3	M	H	H	H	M	L	H	H	H	H
CO4	M	M	H	H	H	M	L	H	H	H
CO5	L	M	H	M	M	L	M	H	H	H

Dr.A.Aruna Devi  
Head of the Department

Mrs. J. Suganya Lakshmi  
Course Designer



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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting (2020-2021 onwards)

Semester III	<b>ADVANCED FINANCIAL ACCOUNTING</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC31</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concepts in consequential loss, features of hire purchase, types of branches, advantages of departmental accounts and characteristics of single entry system. [K1]
- CO2 : explain the accounting treatment and differentiate cum interest and ex interest, hire purchase and installment, dependent and independent branches, allocation and absorption of departmental expenses and single entry system and double entry system. [K2]
- CO3 : prepare various accounts under advanced financial accounting. [K3]
- CO4 : analyse the results of various accounts prepared under advanced financial accounting. [K4]
- CO5 : recommend decisions for insurance policy taken, repossession of hire purchase assets, inter branch transfer, inter departmental transfer and conversion of single entry into double entry. [K5]

### UNIT I

**Investment Accounts:** Accounting Treatment - Cum-Interest and Ex-Interest - Balancing the Investment Account.

**Fire Insurance Claims:** Stock Insurance - Average Clause - Loss of Stock - Consequential Loss - Loss of Profit. (17 Hours)

## UNIT II

**Hire Purchase Accounts:** Definition - Features - Accounting Treatment - Calculation of Interest - Calculation of Cash Price - Default and Repossession - Complete and Partial Repossession.

**Instalment Accounts :** Instalment Purchase System - Accounting Treatment.

(15 Hours)

## UNIT III

**Branch Accounting:** Meaning - Types of Branches - Accounting Treatment (including Independent Branches) - Debtors System - Final Account System - Goods invoiced to Branch at Selling Price - Foreign Branches.

(15 Hours)

## UNIT IV

**Departmental Accounts:** Purpose -Advantages -Allocation and Apportionment of Departmental Expenses - Computation of Departmental Profits - Accounting for Inter-departmental Transfers.

(13 Hours)

## UNIT V

**Single Entry System:** Meaning - Definition - Characteristics - Methods of Ascertainment of Profit - Net Worth (Statement of Affairs) Method and Conversion Method - Distinction between Balance Sheet and Statement of affairs - Steps in ascertaining Profit or Loss under Net Worth method - Preparation of Debtors Account, Creditors Account, Bills Payable Account and Bills Receivable Account under Conversion Method.

(15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Differences between Hire Purchase and Instalment System.
2. Differences between Branch Accounts and Departmental Accounts.

**NOTE:**

**Composition of the Question Paper:      Theory      : 40%**

**Problems      : 60%**

**TEXT BOOK**

Jain, S.P., and Narang, K.L. (2018) *Advanced Accountancy: Principles of Accounting Including GST*. Volume - I, New Delhi: Kalyani Publishers, 20<sup>th</sup> Revised Edition.

**REFERENCE BOOKS**

1. Shukla M.C., Grewal T.S. & Gupta S.C. (2016). *Advanced Accounts*. New Delhi: S Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publication.

Course Code 20UCPC31	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	H	H	H	H	L	-	L	H	L
CO2	H	H	H	H	L	L	L	H	-	-
CO3	H	H	H	H	M	-	M	H	L	-
CO4	H	H	H	H	M	L	M	H	-	-
CO5	H	H	H	H	M	-	M	H	-	L

Dr. A. Aruna Devi  
Head of the Department

Dr. M. Subasini  
Course Designer



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting (2020-2021 onwards)

Semester III	<b>COST ACCOUNTING</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC32</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the various concepts of cost accounting, methods of costing, essentials of material control, classification of labour and overheads, features of Job, batch and unit Costing. [K1]
- CO2 : describe the techniques of costing, procurement procedures, attendance and payroll procedures, steps for preparing cost sheet, overhead accounts, inventory control, labour cost, machine hour rate and treatment of scrap. [K2]
- CO3 : Prepare various cost sheets and calculate various costs in cost accounting. [K3]
- CO4 : interpret the costs and profits ascertained under various cost accounting techniques and reconcile the profit as per cost and financial accounts. [K4]
- CO5 : recommend the cost control techniques through Economic Order Quantity, Optimum Batch Quantity, Cost efficient incentive schemes *etc.*, [K5]

### UNIT I

**Introduction to Cost Accounting:** Meaning and Definition - Objectives - Scope - Advantages - Role of Cost Accounting Department in an Organization and its relation with Other Departments - Installation of Costing System - Relationship of Cost Accounting with Other related Disciplines - Cost Terms and Concepts - Cost Reduction and Cost Control - Elements of Cost - Methods of Costing - Techniques of Costing - Preparation of Cost Sheet.  
(15 Hours)

## UNIT II

**Material Cost:** Meaning of Material Control - Essentials of Material Control - Procurement Procedures - Inventory Control - Various Levels of Stocks - EOQ - Techniques of Inventory Control - Consumption. (13 Hours)

## UNIT III

**Labour Cost:** Meaning - Classification of Labour - Attendance and Payroll Procedures - Employee Cost Control - Employee Turnover - Utilisation of Human Resource - Remuneration Systems and Incentive Schemes. (15 Hours)

## UNIT IV

**Overheads:** Meaning - Classification - Functional Analysis - Behavioural Analysis - Allocation and Apportionment of Overheads - Calculation of Machine Hour Rate - Factory Overheads - Administration Overheads - Selling and Distribution Overheads.

**Recording and Accounting of Costs:** Non- integrated Cost Accounting System - Ledger under Non- integral System - Integrated Accounting System - Ledgers under Integral System - Differences - Reconciliation of Profit as per Cost and Financial Accounts. (17 Hours)

## UNIT V

**Job Costing:** Meaning - Features of Job Costing - Job Cost Cards and Databases - Collecting Direct Costs of each Job - Preparation of Job Cost Sheet.

**Batch Costing:** Meaning - Determination of Optimum Batch Quantity - Ascertainment of Cost for a Batch - Preparation of Batch Cost Sheet.

**Unit Costing:** Costing - Collection of Costs - Tenders or Quotations - Treatment of Scrap - Production Account. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Cost Accounting with use of Information Technology
2. Treatment of Research and Development Cost in Cost Accounting

## NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 40 %</b>
<b>Problems</b>	<b>: 60 %</b>

**TEXT BOOK**

Jain. S.P. & Narang, K.L. (2018). *Cost Accounting*. New Delhi: Kalyani Publishers.

**REFERENCE BOOKS**

1. Pillai, R.S.N. & Bagavathi, V. (2010) *Cost Accounting*. New Delhi, S.Chand & Company Ltd.
2. Maheswari, S.N. (2012). *Principles of Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.

Course Code 20UCPC32	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	H	L	L	M	-	H	L	L	M
CO2	H	M	L	H	-	H	L	L	M	L
CO3	H	H	H	H	L	H	L	H	L	L
CO4	H	H	H	H	L	H	H	M	L	L
CO5	H	H	H	H	L	H	H	M	L	L

Dr. A. Aruna Devi  
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Dr. D. Jeya Priya  
Course Designer



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting (2020-2021 onwards)

Semester III	<b>INCOME TAX - I</b>	Hours/Week: 5	
Core Course		Credits: 4	
Course Code <b>20UCPC33</b>		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, provisions of residential status of an assessee, scope of total income, five heads of income and exempted Income u/s 10,11,12,13. [K1]
- CO2 : distinguish the scope of total income under different residential status of an assessee, the tax rates of an individual under different cadres and the steps for finding out the income under five heads. [K2]
- CO3 : apply the provisions in finding out the taxable and exempted income. [K3]
- CO4 : criticise on the residential status of an assessee under different situations, scope of total income under three different residential status and the deductions available under five heads of income. [K4]
- CO5 : plan the maximum exemptions available legally and also plan available government subsidies and incentives. [K5]

### UNIT I

**Income Tax Act 1961:** Definitions - Assessment Year - Previous Year - Person – Assessee - Income - Basis of Charge and Rates of Tax - Exempted Income u/s 10 - Sec 11, 12,13. (10 Hours)

## UNIT II

**Residential Status and Scope of Total Income:** Residential Status of an Assessee - Individual - Hindu Undivided Family - Firm or Association of Persons - Companies - Every Other Person - Scope of Total Income. (15 Hours)

## UNIT III

**Income from Salary:** Meaning - Different Forms of Salary - Allowances - Perquisites - Deductions u/s 16.

**Income from House Property:** Meaning - Basis of Charge - Basis of Computing Income from a Let-out Property - Deductions u/s 24 - Basis of Computing Income from Self-Occupied Property - Computation of Taxable Income from House Property. (20Hours)

## UNIT IV

**Profits and Gains of Business or Profession:** Business - Basic Principles for arriving at Business Income - Allowable Deductions while Computing Business Income - Expenses Expressly Disallowed - Expenses not Deductible in Certain Circumstances - Profession - Computation of Taxable Income from Profession.

**Depreciation:** Depreciation u/s 32 - Block of Assets - Additional Depreciation - Unabsorbed Depreciation. (15 Hours)

## UNIT V

**Capital Gains:** Meaning - Basis of Charge - Transfer of Capital Asset - Cost of Acquisition - Cost of Improvement - Computation of Capital Gains - Capital Gains Exempt from Tax.

**Income from Other Sources:** Basis of Charge - Allowable Deductions - Computation of Income from Other Sources. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Capital and Revenue Receipts, Capital and Revenue Expenditure.
2. Tax Holiday for New Established Units in Special Economic Zones.

### NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 40 %</b>
<b>Problems</b>	<b>: 60 %</b>

**TEXT BOOK**

Vinod, K. Singhania, Monica Singhania, *Students' Guide to Income Tax*. New Delhi: S. Taxmann Publication Private Limited., Current Assessment Year.

**REFERENCE BOOKS**

1. Gaur, V.P. & Narang, D.B. *Income Tax Law & Practice*. Ludhiana: Kalyani Publishers, Current Assessment Year.
2. Mehrotra, H.C. & Goyal, S.P. *Income Tax Law and Accounts*. Agra, Sahitya Bhawan Publications, Current Assessment Year.

Course Code 20UCPC33	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	H	H	H	H	H	L	L	L	-
CO2	H	H	H	H	H	L	L	L	-	-
CO3	H	H	H	H	H	M	M	M	-	-
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	H	H	H

Dr. A. Aruna Devi  
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Dr. G. Balasaraswathi  
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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2020-2021 onwards)

Semester III	<b>BUSINESS LAWS - II</b> <b>AND</b> <b>INTERPRETATION OF STATUTES</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA31</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the provisions relating to business laws and Interpretation. [K1]
- CO2 : explain the provisions of laws relating to special contracts, laws of agency, negotiable instruments, general clauses and interpretation of statutes. [K2]
- CO3 : apply the provisions of business laws, negotiable instruments, General Clauses Act and Interpreting it in their real life situations. [K3]
- CO4 : analyse the rules of construction and interpretation of statutes and other laws. [K4]
- CO5 : assess the problems relating to business by applying the provisions of various laws. [K5]

### UNIT I

**Indian Contract Act, 1872:** Contract of Indemnity and Guarantee - Nature of Surety's Liability - Discharge of Surety - Rights of Surety - Contract of Bailment - Essentials - Duties and Rights of Bailor and Bailee - Rights of Third Person - Finder of Lost Goods - Pledge - Elements - Rights of Pawnor. (18 Hours)

### UNIT II

**Law of Agency:** Definition, Nature and Classification of Agency, Appointment, Termination - Duties and Liabilities for Agents - Relation with Third Parties.

(12 Hours)



**REFERENCE BOOKS**

1. Kapoor, N.D. (2015). *Elements of Mercantile Law*. New Delhi: S.Chand & Co. Ltd., 37<sup>th</sup> Edition,
2. General Clauses Act, 1897, Bare Act
3. Bhattacharya, T. *Interpretation of Statutes*. 10<sup>th</sup> Edition.

Course Code 20UCPA31	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	H	H	H	H	H	L	L	L	-
CO2	H	H	H	H	H	L	L	L	-	-
CO3	H	H	H	H	H	M	M	M	-	-
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	H	H	H

Dr. A. Aruna Devi  
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## B.Com. Professional Accounting

(2020-2021 onwards)

Semester III	<b>ACCOUNTING STANDARDS</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA32</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the standards setting process, benefits, limitations, scope and objectives of all Accounting Standards. [K1]
- CO2 : describe the need for convergence towards global standards, applicability and non-applicability of all accounting standards. [K2]
- CO3 : calculate the revenues or payments to be recognized using various accounting standards. [K3]
- CO4 : analyse the reasons for recognizing or not recognizing the items in the financial statements prepared in compliance with the accounting standards. [K4]
- CO5 : recommend the disclosures, under various accounting standards, of items which have a material effect. [K5]

### UNIT I

**Introduction to Accounting Standards:** Introduction - Standards Setting Process - Benefits and Limitations - Need for Convergence towards Global Standards - Compliance of Accounting Standards - List of Accounting Standards. (10 Hours)

### UNIT II

**Accounting Standards 1,4,5:** Disclosure of Accounting Policies (AS-1) - Contingencies and Events occurring after the Balance Sheet Date (AS-4) - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies (AS-5) (13 Hours)

### UNIT III

**Accounting Standards 7,9,10,12:** Construction Contracts (AS-7) - Revenue Recognition (AS-9) - Property, Plant and Equipment (AS-10) - Accounting for Government Grants (AS-12). (16 Hours)

### UNIT IV

**Accounting Standards 13,14,16,18:** Accounting for Investments (AS-13) - Accounting for Amalgamations (AS-14) - Borrowing Costs (AS-16) - Related Party Disclosures (AS-18). (20 Hours)

### UNIT V

**Accounting Standards 20,22,24,29:** Earnings Per Share (AS-20) - Accounting for Taxes on Income (AS-22) - Discontinuing Operations (AS-24) - Provisions, Contingent Liabilities and Contingent Assets (AS-29). (16 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Benefits of Accounting Standards.
2. List of Ind AS.

### NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 50%</b>
<b>Problems</b>	<b>: 50%</b>

### TEXT BOOKS: (Subject to Change as per Updation)

1. Intermediate Course Study Material – *Accounting*. The Institute of Chartered Accountants of India - <https://resource.cdn.icai.org/55843bos45229accpro3.pdf>
2. Intermediate Course Study Material -*Advanced Accounting*. The Institute of Chartered Accountants of India- <https://resource.cdn.icai.org/55983bos45368may20-p5-accpro-as.pdf>

### REFERENCE BOOKS

1. Rawat, D.S. & Deepti Maheshwari. (2017). *Students' Guide to Accounting Standards (CA-Intermediate)*.
2. Rawat, D.S. (2018). *Students' Guide to Accounting Standards (Including Introduction of Ind AS) (CA-Intermediate)*.

Course code 20UCPA32	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	H	-	H	H	L	-	-	M	H
CO2	H	H	H	H	-	M	-	-	H	H
CO3	H	H	H	H	H	L	M	M	H	M
CO4	M	H	H	H	H	H	H	M	M	M
CO5	M	L	H	H	L	H	-	-	H	L

Dr. A. Aruna Devi  
Head of the Department

Dr. A. Aruna Devi  
Course Designer



# V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting

(2020-2021 onwards)

Semester III	<b>ENGLISH GRAMMAR AND VOCABULARY</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS31</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : find the meaning of words and grammatical structures of oral and written text [K1]
- CO2 : explain the use of various types of grammatical structures in different contexts and different ways of forming words in English. [K2]
- CO3 : apply the knowledge of grammar rules to use different sentence patterns and words meaningfully and accurately without error in speech and writing. [K3]
- CO4 : distinguish the effective usage of sentence types and words for better communication. [K4]
- CO5 : assess the textual content meaningfully and critically with the knowledge of grammar rules and vocabulary. [K5]

### UNIT I

- Sentence Types
- Sentence Structure (6 Hours)

### UNIT II

- Tense
- Voice (6 Hours)

### • UNIT III

- Phrases and Clauses
- Speech (6 Hours)

**UNIT IV**

- Simple, Compound, Complex Sentences. (6 Hours)

**UNIT V**

- **Vocabulary:**

Root words

Synonyms

Antonyms

Prefixes &amp; Suffixes

Phrasal Verbs

Collections

Idioms

(6 Hours)

**TEXT BOOKS**

1. Board of Editors. (1981). *Active English Grammar and Composition*. Chennai: Macmillan.
2. Garg, B.K.D. (2007). *General English for Competitive Examinations*. Agra: Swan Publications.

Course Code 20UCPS31	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	M	L	H	L	M	M	M	H	H
CO2	M	L	H	L	M	M	M	H	H	L
CO3	M	M	H	M	M	M	M	H	H	L
CO4	M	M	H	M	M	M	M	H	H	L
CO5	M	M	H	M	M	M	M	M	H	L

Dr. A. Aruna Devi  
Head of the Department

Mrs. A.S. Renuga  
Course Designer



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting

(2020-2021 onwards)

Semester IV	<b>PARTNERSHIP ACCOUNTING</b>	Hours/Week: 6	
Core Course		Credits: 5	
Course Code <b>20UCPC41</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the features of partnership, concept of joint life policy, reasons for amalgamation, Garner Vs. Murray rule and procedure for formation of LLP. [K1]
- CO2 : explain the accounting treatment in partnership accounting and distinguish between AS26 and IND AS 38, the accounting treatment of preparation of revaluation account and memorandum revaluation account, partnership firm and company, firm's debts and private debts and partnership and LLP. [K2]
- CO3 : apply the accounting treatment principles in admission, retirement, amalgamation and insolvency and report issues related to accounting in LLP. [K3]
- CO4 : analyse the impact of admission, retirement, amalgamation and insolvency and powers designate partners. [K4]
- CO5 : recommend partners to create partnership deed and to take decisions regarding admission, retirement, sale to a company and conversion of firm into LLP. [K5]

### UNIT I

**Introduction and Admission of a Partner:** Meaning - Features - Partnership Deed - Fixed and Fluctuating Capital - Past Adjustments - Guarantee.



**TEXT BOOKS: (Subject to Change as per Updation)**

1. Jain, S.P. and Narang, K.L. (2015) *Advanced Accountancy: Principles of Accounting. Volume - I*, New Delhi: Kalyani Publishers, 19<sup>th</sup> Revised Edition. (Unit I to IV)
2. ICAI Inter Study Material: <https://resource.cdn.icai.org/55963bos45368may20-p5-cp2-u1.pdf>. (Unit V)

**REFERENCE BOOKS**

1. Shukla M.C., Grewal T.S. and Gupta S.C. (2016). *Advanced Accounts*. New Delhi: S Chand and Company Limited.
2. Tulsian, P.C. (2016). *Financial Accounting*. New Delhi: Tata McGraw Hill Publication.

Course Code 20UCPC41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	H	H	L	L	L	H	-	-
CO2	H	H	H	H	L	L	L	H	L	-
CO3	H	H	H	H	M	-	M	H	L	-
CO4	H	H	H	H	M	-	M	H	-	L
CO5	H	H	H	H	M	-	M	H	-	L

Dr. A. Aruna Devi  
Head of the Department

Dr. M. Subasini  
Course Designer



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## B.Com. Professional Accounting

(2020-2021 onwards)

Semester IV	<b>COST AND MANAGEMENT ACCOUNTING</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC42</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts, features and types of various methods and techniques of costing. [K1]
- CO2 : describe the accounting treatment for various methods and techniques of costing. [K2]
- CO3 : prepare various accounts, statements, budgets and variances in cost and management accounting. [K3]
- CO4 : analyse the results of various accounts, statements, budgets and variances in cost and management accounting. [K4]
- CO5 : recommend the management in decision making process through various cost and management techniques. [K5]

### UNIT I

**Contract Costing:** Meaning - Features - Types of Contract - Ascertainment of Cost of a Contract - Progress Payment - Retention Money - Escalation Clause - Cost of Work Certified, Determination of Work Certified, Cost of Work not Certified- Notional or Estimated Profit from a Contract - Cost Plus Contract. (15 Hours)

## UNIT II

**Process Costing:** Meaning - Features - Application - Process Cost Recording, Process Loss - Abnormal Gains and Losses - Equivalent Units of Production - Inter Process Profit - Valuation of Work- in- Progress.

**Joint Products and By-products Costing:** Joint Products- Meaning - Objectives - Methods of Apportionment of Joint Costs - By-Products - Meaning - Classification - Treatment of By-products Cost. (15 Hours)

## UNIT III

**Marginal Costing:** Meaning - Ascertainment of Marginal Cost - Basic Concepts of Marginal Costing - Comparison of Marginal Costing with Absorption Costing - Reconciliation of Profit under Marginal and Absorption Costing - Contribution Margin - Break Even Analysis- Contribution to Sales Ratio - Margin of Safety - Angle of Incidence - Cost Volume Profit Analysis (CVP) - Multi-Product Break-Even Analysis - Application of Marginal Costing in Decision Making. (15 Hours)

## UNIT IV

**Budgetary Control:** Meaning - Essentials of Budget - Budget Manual - Preparation of Budget and Monitoring Procedures - Use of Budget in Planning and Control - Types of Budget - Flexible Budget - Cash Budget - Master Budget - Principal /Key Budget Factor - Zero Base Budgeting - Performance Budget - Control Ratios and Budget Variances. (15 Hours)

## UNIT V

**Standard Costing:** Standard Costing - Setting up of Standards - Types of Standards - Standard Costing as Method of Performance Measurement - Calculation and Reconciliation of Cost Variances - Material Cost Variances - Employee Cost Variances - Fixed and Variable Overhead Variances.

**Reconciliation of Cost and Financial Accounts** - Need for Reconciliation - Reasons for Disagreement in Profit - Procedure for Reconciliation. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Determination of Costs and Prices of Service Sector or Industries.
2. Preparation of Functional budget for Operating and Non Operating Functions.





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## B.Com. Professional Accounting

(2020-2021 onwards)

Semester IV	<b>INCOME TAX -II</b>	Hours/Week: 5	
Core Course		Credits: 5	
Course Code <b>20UCPC43</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the provisions governing clubbing of income, set-off and carry forward of losses, tax planning and assessment procedures and deductions from Gross Total Income. [K1]
- CO2 : describe the procedures for finding out income of other persons including in assessee's total income, set off and carry forward of losses, tax liability of individuals, advance tax, Tax deducted at source, Tax collected at source. [K2]
- CO3 : compute the income of other persons included in assessee's total income, set off and carry forward of losses, total income and tax liability of individuals, advance tax and Tax deducted at source. [K3]
- CO4 : criticise the set off of losses, maximum possible deductions u/s 80C to 80U, Tax rebate, AMT and surcharge, Tax deducted at source, advance tax. [K4]
- CO5 : plan the tax for any individual assessee to minimise the tax liability legally. [K5]

### UNIT I

**Clubbing of Income:** An Introduction - Transfer of Income without Transfer of Assets - Income Arising from Revocable Transfer of Assets - Clubbing of Income Arising to Spouse, Minor Child and Son's Wife in the Hands of Individual Assessee - Cross Transfers - Conversion of Self-acquired Property into Property of HUF.

**Set-off and Carry Forward of Losses:** Concept - Provisions Governing Set-off and Carry Forward of Losses under Different Heads of Income - Order of Set-off of Losses.

(15 Hours)

## UNIT II

**Deductions from Gross Total Income:** General Provisions - Deductions in respect of Certain Payments - Specific Deductions in respect of Certain Income - Deductions in respect of Other Income - Other Deductions.

(12 Hours)

## UNIT III

**Assessment of Tax Liability of Individuals:** Income to be Considered While Computing Total Income of Individuals - Procedure for Computation of Total Income and Tax Liability of Individuals.

(18 Hours)

## UNIT IV

**Advance Tax, Tax Deduction at Source and Tax Collection at Source:** Introduction - Direct Payment - Provisions Concerning Deduction of Tax at Source - Advance Payment of Tax - Interest for Defaults in Payment of Advance Tax and Deferment of Advance Tax - Tax Collection at Source - Basic Concept - Tax Deduction and Collection Account Number.

(15 Hours)

## UNIT V

**Provision for Filing of Return of Income and Self-assessment:** Return of Income - Compulsory Filing of Return of Income - Fee and Interest for Default in Furnishing Return of Income - Return of Loss - Provisions Relating to Belated Return, Revised Return etc., - Permanent Account Number - Quoting of Aadhar Number (Section 139 AA) - Persons Authorised to Verify Return of Income - Self-Assessment.

(15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Case Laws.
2. Current Finance Act Amendments

## NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 40%</b>
<b>Problems</b>	<b>: 60%</b>

**TEXT BOOK**

Vinod, K., Singhania, Monica Singhania, *Students' Guide to Income Tax*. New Delhi: S. Taxmann Publication Private Limited., Current Assessment Year.

**REFERENCE BOOKS**

1. Gaur, V.P. & Narang, D.B., *Income Tax Law & Practice*. Ludhiana, Kalyani Publishers, Current Assessment Year.
2. Mehrotra, H.C. & Goyal, S.P., *Income Tax Law and Accounts*. Agra: Sahitya Bhawan Publications, Current Assessment Year.

Course code 20UCPC43	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	H	H	H	H	L	L	L	-	-
CO2	H	H	H	H	H	L	L	L	-	-
CO3	H	H	H	H	H	M	M	M	-	-
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	H	H	H

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Head of the Department

Dr. G. Balasaraswathi  
Course Designer



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VIRUDHUNAGAR - 626 001

### B.Com. Professional Accounting

(2020-2021 onwards)

Semester IV	<b>COMPANY LAW</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA41</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the provisions relating to company law and interpretation. [K1]
- CO2 : explain the provisions of Companies Act,2013 relating to prospectus, shares and debentures, registration of charges, management and other provisions. [K2]
- CO3 : apply the provisions of corporate laws in real life situations. [K3]
- CO4 : analyse the issues regarding incorporation, allotment, transfer and transmission of securities, share capital, appointment of auditors and other management and administration of the company. [K4]
- CO5 : assess the problems relating to company and propose solutions for the problems. [K5]

#### UNIT I

**Indian Companies Act, 2013:** Introduction - Definitions - Formation of Company - Incorporation of Company- Memorandum of Association - Articles of Association - Registered Office of Company - Alteration of Memorandum - Alteration of Articles - Conversion of Companies already Registered. (14 Hours)

#### UNIT II

**Prospectus and Allotment of Securities:** Contents of Prospectus - Power of Securities and Exchange Board - Dematerialised Shares - Book Building - Misstatements - Punishment.

**Share Capital and Debentures:** Share Capital-Types - Issue of Shares - Transfer and Transmission of Securities- Alteration in Share Capital - Debentures. (16 Hours)

### UNIT III

**Acceptance of Deposits by Companies:** Meaning - Prohibition of Acceptance - Repayment of Deposits.

**Registration of Charges:** Duty to Register Charges - Application for Registration - Date of Notice of Charge - Company to Report Satisfaction of Charge - Power of Registrar to make Entries - Intimation of Appointment of Receiver or Manager - Punishment for Contravention. (15 Hours)

### UNIT IV

**Management & Administration:** Registers - Annual Return - Pre-Requisites of a Meeting - Proxies - Voting - Resolutions.

**Declaration and Payment of Dividend:** Meaning of Dividend - Types of Dividend. (15 Hours)

### UNIT V

**Accounts of Companies:** Books of Account - Financial Statement - Corporate Social Responsibility- Copy of Financial Statement to be Filed with Registrar - Internal Audit.

**Audit and Auditors:** Appointment of Auditors - Removal and Registration of Auditors - Eligibility, Qualifications and Disqualifications of Auditors - Rotation of Auditors - Powers and Duties - Auditor not to Render Certain Services - Punishment for Contravention. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Global Depository Receipt (GDR)
2. Investor Education and Protection Fund

### NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 70%</b>
<b>Application Based</b>	<b>: 30%</b>

**TEXT BOOK: (Subject to Change as per Updation)**

Intermediate Course Study Material - *Company Law*. The Institute of Chartered Accountants of India

- UNIT I - <https://resource.cdn.icai.org/55849bos45243cp1.pdf>  
<https://resource.cdn.icai.org/55850bos45243cp2.pdf>
- UNIT II - <https://resource.cdn.icai.org/55851bos45243cp3.pdf>  
<https://resource.cdn.icai.org/55852bos45243cp4.pdf>
- UNIT III - <https://resource.cdn.icai.org/55853bos45243cp5.pdf>  
<https://resource.cdn.icai.org/55854bos45243cp6.pdf>
- UNIT IV - <https://resource.cdn.icai.org/55855bos45243cp7.pdf>  
<https://resource.cdn.icai.org/55856bos45243cp8.pdf>
- UNIT V - <https://resource.cdn.icai.org/55857bos45243cp9.pdf>  
<https://resource.cdn.icai.org/55858bos45243cp10.pdf>

**REFERENCE BOOKS**

1. Kapoor, N.D. (2017). *Company Law*. New Delhi: S.Chand & Co. Ltd.
2. Avtar Singh, (2018). *Company Law*. Central Law Publications, 17<sup>th</sup> Edition.

Course Code 20UCPA41	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	H	H	M	M	H	L	H	H	L	L
CO2	H	H	M	M	H	L	H	H	L	L
CO3	H	H	M	M	H	M	H	H	L	L
CO4	H	H	M	M	H	H	H	H	L	L
CO5	H	H	M	M	H	H	H	H	L	L

Dr. A. Aruna Devi  
Head of the Department

Mrs. M. Alagu Mareeswari  
Course Designer



**B.Com. Professional Accounting**  
**(2022-23 onwards)**

Semester IV	<b>COMPANY LAW</b>	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code <b>20UCPA41N</b>		Internal 25	External 75

**COURSE OUTCOMES**

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

- CO1 : state the provisions relating to company law and interpretation. [K1]
- CO2 : explain the provisions of Companies Act, 2013 relating to prospectus, shares and debentures, registration of charges, management and other provisions. [K2]
- CO3 : apply the provisions of corporate laws in real life situations. [K3]
- CO4 : analyse the issues regarding incorporation, allotment, transfer and transmission of securities, share capital, appointment of auditors and other management and administration of the company. [K4]
- CO5 : assess the problems relating to company and propose solutions for the problems. [K5]

**UNIT I**

**Indian Companies Act, 2013:** Introduction - Definitions - Formation of Company - Incorporation of Company- Memorandum of Association - Articles of Association -Registered Office of Company - Alteration of Memorandum - Alteration of Articles - Conversion of Companies already Registered. (14 Hours)

**UNIT II**

**Prospectus and Allotment of Securities:** Contents of Prospectus - Power of Securities and Exchange Board - Dematerialised Shares - Book Building - Misstatements – Punishment – Public Offer – Private Placement.

**Share Capital and Debentures:** Share Capital-Types - Issue of Shares  
- Transfer and Transmission of Securities- Alteration in Share Capital –  
Debentures – Power of the Company to Purchase its Own Securities.

(16 Hours)

### UNIT III

**Acceptance of Deposits by Companies:** Meaning - Prohibition of  
Acceptance - Repayment of Deposits.

**Registration of Charges:** Duty to Register Charges - Application for  
Registration - Date of Notice of Charge - Company to Report Satisfaction of  
Charge - Power of Registrar to make Entries - Intimation of Appointment of  
Receiver or Manager - Punishment for Contravention. (15 Hours)

### UNIT IV

**Management & Administration:** Registers - Annual Return - Pre-  
Requisites of a Meeting - Proxies - Voting - Resolutions.

**Declaration and Payment of Dividend:** Meaning of Dividend - Types of  
Dividend (15 Hours)

### UNIT V

**Accounts of Companies:** Books of Account - Financial Statement -  
Corporate Social Responsibility- Copy of Financial Statement to be Filed with  
Registrar - Internal Audit.

**Auditors and Directors:** Appointment of Auditors - Removal and  
Registration of Auditors - Eligibility, Qualifications and Disqualifications of  
Auditors - Rotation of Auditors - Powers and Duties - Auditor not to Render  
Certain Services - Punishment for Contravention – Appointment of Directors –  
Qualification and Disqualification of Directors – Duties and Powers of  
Directors. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Global Depository Receipt (GDR)
2. Investor Education and Protection Fund

### NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>: 70%</b>
<b>Application Based</b>	<b>: 30%</b>

**TEXT BOOK: (Subject to Change as per Updation)**

Intermediate Course Study Material - *Company Law*. The Institute of Chartered Accountants of India

Unit I	-	<a href="https://resource.cdn.icai.org/66542bos53754-p1-cp1.pdf">https://resource.cdn.icai.org/66542bos53754-p1-cp1.pdf</a> <a href="https://resource.cdn.icai.org/66543bos53754-p1-cp2.pdf">https://resource.cdn.icai.org/66543bos53754-p1-cp2.pdf</a>
Unit II	-	<a href="https://resource.cdn.icai.org/66544bos53754-p1-cp3.pdf">https://resource.cdn.icai.org/66544bos53754-p1-cp3.pdf</a> <a href="https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf">https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf</a>
Unit III	-	<a href="https://resource.cdn.icai.org/66546bos53754-p1-cp5.pdf">https://resource.cdn.icai.org/66546bos53754-p1-cp5.pdf</a> <a href="https://resource.cdn.icai.org/66547bos53754-p1-cp6.pdf">https://resource.cdn.icai.org/66547bos53754-p1-cp6.pdf</a>
Unit IV	-	<a href="https://resource.cdn.icai.org/66548bos53754-p1-cp7.pdf">https://resource.cdn.icai.org/66548bos53754-p1-cp7.pdf</a> <a href="https://resource.cdn.icai.org/66549bos53754-p1-cp8.pdf">https://resource.cdn.icai.org/66549bos53754-p1-cp8.pdf</a>
Unit V	-	<a href="https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf">https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf</a> <a href="https://resource.cdn.icai.org/66551bos53754-p1-cp10.pdf">https://resource.cdn.icai.org/66551bos53754-p1-cp10.pdf</a>

**REFERENCE BOOKS**

1. Kapoor, N.D. (2017). *Company Law*. New Delhi: S.Chand & Co. Ltd.
2. Avtar Singh, (2018). *Company Law*. Central Law Publications, 17<sup>th</sup> Edition.

Course Code 20UCPA41N	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	H	H	M	M	H	L	H	H	L	L
CO2	H	H	M	M	H	L	H	H	L	L
CO3	H	H	M	M	H	M	H	H	L	L
CO4	H	H	M	M	H	H	H	H	L	L
CO5	H	H	M	M	H	H	H	H	L	L

Dr. A. Aruna Devi  
Head of the Department

Mrs. A.Alphonse Mary  
Course Designer



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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting

(2020-2021 onwards)

Semester IV	<b>GOODS AND SERVICES TAX</b>	Hours/Week: 4	
Allied Course		Credits: 3	
Course Code <b>20UCPA42</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the features of Indirect taxes and various concepts of Goods and Services Tax. [K1]
- CO2 : describe the procedure for registration, levy, collection and payment of GST, steps for calculating time and value of supply, filing of GST Returns and discuss the conditions for taking Input Tax Credit. [K2]
- CO3 : identify intra and inter state supply, calculate the time and value of goods and services and the levy and collection of GST for registered and composite dealers and compute the payment of tax, interest and penalty for delayed payments. [K3]
- CO4 : analyse the eligibility for registration, supply, Input Tax Credit, exemptions and the procedure for correcting the tax wrongfully collected and paid to Central Government or State Government accordingly. [K4]
- CO5 : plan the GST to be paid after availing exemptions and Input Tax Credit and to recommend the suitability of dealership. [K5]

### UNIT I

**Goods and Services Tax (GST) in India:** Introduction - Direct and Indirect Taxes - Features of Indirect Taxes - Genesis of GST in India - Concepts of GST -Types of

GST - Need for GST in India - Framework of GST as Introduced in India - Benefits of GST  
- Constitutional Provisions.

**Registration:** Introduction - Persons Liable and Not Liable for Registration - Compulsory Registration in Certain Cases - Procedure for Registration - Amendment of Registration - Cancellation and Revocation of Registration. (15 Hours)

## UNIT II

**Supply under GST:** Introduction - Relevant Definitions - Concept of Supply (Section 7 of CGST Act).

**Time and Value of Supply:** Time of Supply: Introduction - Relevant Definitions - Time of Supply of Goods - Time of Supply of Services - Value of Supply: Introduction - Relevant Definitions - Value of Supply of Goods - Value of Supply of Services. (15 Hours)

## UNIT III

**Charge of GST:** Introduction - Relevant Definitions - Extent and Commencement of GST Law - Levy and Collection of CGST and IGST (Section 9 of CGST Act and Section 5 of IGST Act) - Composition Levy (Section 10 of CGST Act).

**Exemptions from GST:** Introduction - Power of Grant Exemption from Tax (Section 11 of CGST Act and Section 6 of IGST Act) - Goods Exempt from Tax - List of Services Exempt from Tax. (15 Hours)

## UNIT IV

**Input Tax Credit:** Introduction - Eligibility and Conditions for Taking Input Tax Credit - Apportionment of Credit and Blocked Credit - Credit in Certain Circumstances - Utilization of ITC.

**Tax Invoice:** Introduction - Credit and Debit Notes - Prohibition of Unauthorized Collection of Tax - Amount of Tax to be indicated in Tax Invoice and Other Documents - E-Way Bill. (15 Hours)

## UNIT V

**Payment of Tax:** Introduction - Payment of Tax, Interest, Penalty and other Amounts Interest on Delayed Payment of Tax - Tax Wrongfully Collected and Paid to Central Government or State Government.

**Returns:** Furnishing Details of Outward Supplies - Furnishing of Returns - Other Returns - Default in Furnishing Return - Goods and Services Tax Practitioners. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Composite and Mixed Supplies.
2. HSN Code





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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

(2022-23 onwards)

Semester IV	<b>GOODS AND SERVICES TAX</b>	Hours/Week: 4	
Allied Course		Credits: 3	
Course Code <b>20UCPA42N</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the features of Indirect taxes and various concepts of Goods and Services Tax. [K1]
- CO2 : describe the procedure for registration, levy, collection and payment of GST, steps for calculating time and value of supply, filing of GST Returns and discuss the conditions for taking Input Tax Credit. [K2]
- CO3 : identify intra and inter-state supply, calculate the time and value of goods and services and the levy and collection of GST for registered and composite dealers and compute the payment of tax, interest and penalty for delayed payments. [K3]
- CO4 : analyse the eligibility for registration, supply, Input Tax Credit, exemptions and the procedure for correcting the tax wrongfully collected and paid to Central Government or State Government accordingly. [K4]
- CO5 : plan the GST to be paid after availing exemptions and Input Tax Credit and to recommend the suitability of dealership. [K5]

### UNIT I

**Goods and Services Tax (GST) in India:** Introduction - Direct and Indirect Taxes - Features of Indirect Taxes - Genesis of GST in India - Concepts of GST - Types of GST – Subsuming of Central and State Taxes - Need for GST in India - Framework of GST as Introduced in India – Salient Features of GST - Benefits of GST - Constitutional Provisions – Distinction between Earlier Tax Structure and GST Structure.

**Registration:** Introduction - Persons Liable and Not Liable for Registration - Compulsory Registration in Certain Cases - Procedure for Registration - Amendment of Registration - Cancellation and Revocation of Registration. (15 Hours)

## UNIT II

**Supply under GST:** Introduction - Relevant Definitions - Concept of Supply (Section 7 of CGST Act) – Various Forms of Supply – Schedule I – Schedule II – Schedule III.

**Time and Value of Supply:** Time of Supply: Introduction - Relevant Definitions - Time of Supply of Goods - Time of Supply of Services – Time of Supply in case of Change in Rate of Tax - Value of Supply: Introduction - Relevant Definitions - Value of Supply of Goods - Value of Supply of Services. (15 Hours)

## UNIT III

**Charge of GST:** Introduction - Relevant Definitions - Extent and Commencement of GST Law - Levy and Collection of CGST and IGST (Section 9 of CGST Act and Section 5 of IGST Act) - Composition Levy (Section 10 of CGST Act) – Reverse Charge Mechanism.

**Exemptions from GST:** Introduction - Power of Grant Exemption from Tax (Section 11 of CGST Act and Section 6 of IGST Act) - Goods Exempt from Tax - List of Services Exempt from Tax. (15 Hours)

## UNIT IV

**Input Tax Credit:** Introduction - Eligibility and Conditions for Taking Input Tax Credit - Apportionment of Credit and Blocked Credit - Credit in Certain Circumstances - Utilization of ITC.

**Tax Invoice:** Introduction - Credit and Debit Notes - Prohibition of Unauthorized Collection of Tax - Amount of Tax to be indicated in Tax Invoice and Other Documents – Bill of Supply - E-Way Bill – E-Invoice. (15 Hours)

## UNIT V

**Payment of Tax:** Introduction -Payment of Tax, Interest, Penalty and other Amounts - Interest on Delayed Payment of Tax - Tax Wrongfully Collected and Paid to Central Government or State Government.

**Returns:** Furnishing Details of Outward Supplies - Furnishing of Returns – GSTR1, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR9 - Other Returns - Default in Furnishing Return -Goods and Services Tax Practitioners. (15 Hours)



Course code 20UCPA42N	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	H	-	M	L	-	M	-	L	H	M
CO2	M	H	H	M	M	-	-	M	H	M
CO3	H	H	H	H	M	M	L	M	M	M
CO4	M	M	H	H	H	H	H	M	L	M
CO5	H	H	H	H	H	H	H	M	M	M

Dr. A. Aruna Devi  
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**B.Com. Professional Accounting**

**(2020-2021 onwards)**

Semester IV	<b>MS OFFICE LAB</b>	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code <b>20UCPS41P</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : Describe all the basic features for any exercise under MS-Office Practical. [K3]
- CO2 : Describe the specific procedures for executing the program by mentioning the menus and options to be selected. [K3]
- 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. [K4]

### MS-Word

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

### MS-Excel

5. Prepare a Salary bill in a Worksheet showing Basic Salary, Dearness Allowance (DA), House Rent Allowance (HRA), Gross Salary, Provident Fund (PF), Tax, Education Cess and Salary Income using suitable Excel features.
6. Calculate Correlation and Regression using Statistical Functions.

7. Calculate Commission to Salesmen on the basis of their total sales. Create a suitable Worksheet with necessary information and use data sort to display results. Also use Data Filters to consider at least five different criteria.
8. Prepare a Mark statement using MS Excel with Chart.
9. Calculate Mean, Median and Mode for Individual and Discrete Series using statistical functions.
10. Calculate Income Tax payable for Individual Assessee.
11. Create Programs by using Absolute Referencing, Relative Referencing and Combined/Hybrid Referencing.

### **MS-PowerPoint**

12. Create PowerPoint Presentation to explain sales performance of a company over a period of five years. Insert a suitable picture from Clip art. Use suitable Animation features. It should contain slides covering profile of the Company, year wise sales and graph with gridlines, legends and titles for axes.
13. Create an Advertisement using PowerPoint Presentation.

### **MS-Access**

14. Create table for a mark list of 10 students. The fields of table should be: Register Number, Name, Mark1, Mark2, Mark3, Test Average (Best two marks/2), Assignment, Quiz, Total Marks (Test Average+Assignment+Quiz). The fields 'Mark1', 'Mark2', 'Mark3' should not allow the user to enter a mark greater than 15 and should display proper message in such case. Similar constraint for the field 'Assignment' is 5 marks and for the field 'Quiz', it is 5 marks. Display the results using queries.
15. Create a Report for the students' profile using Report Wizard.

Course Code 20UCPS41P	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	H	H	H	M	L	-	L	H	-	L
CO2	H	H	H	M	L	M	-	H	L	-
CO3	H	H	H	M	L	-	-	H	-	L
CO4	H	H	H	M	L	M	-	H	L	-
CO5	H	H	H	M	L	-	L	H	-	-

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**B.Com. Professional Accounting**

**(2020 – 21 onwards)**

Semester V	<b>COMPANY ACCOUNTS - I</b>	Hours/Week: 6	
Core Course - 9		Credits: 5	
Course Code <b>20UCPC51</b>		Internal 25	External 75

## COURSE OUTCOMES

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

- CO1 : state the meaning, advantages, and disadvantages of redemption of preference shares, debentures, underwriting, bonus shares, right shares and cash flow statement and also to state the scope and objectives of accounting standards. [K1]
- CO2 : describe the methods, procedures, provisions relating to redemption of preference shares, debentures, underwriting, final accounts, cash flow statement and applicability and non applicability of accounting standards. [K2]
- CO3 : apply the accounting principles and standards in the accounting process of company accounts. [K3]
- CO4 : analyse the comparative advantage of different methods of redemption of debentures, types of leases, types of underwriting and interpret the results of final accounts and cash flow statement. [K4]
- CO5 : criticize the results of financial statement analysis and reframe the financial position of the company. [K5]

## UNIT I

**Redemption of Preference Shares:** Introduction – Provisions of the Companies Act – Redemption at Par – Redemption at Premium – Redemption out of Revenue Reserves – Redemption out of Profits – Redemption out of Fresh Issue - Redemption Partly out of Profit and Partly out of Fresh Issue.

**Accounting Standards 19 and 26:** Leases: Operating Leases, Financial Leases and Intangible Assets. (18 Hours)

## UNIT II

**Redemption of Debentures:** Meaning – Distinction between Debentures and Shares – Methods of Redemption of Debentures: Redemption out of Profit – Redemption out of Capital – Redemption by Conversion – Sinking Fund for Redemption of Debentures – Insurance Policy Method – Purchase of Own Debentures – Interest on Own Debentures: Ex-Interest and Cum-Interest – Debenture Redemption Reserve – Accounting Procedures. (18 Hours)

## UNIT III

**Underwriting of Shares and Debentures:** Introduction – Types of Underwriting – Disclosure Requirements – Underwriting Commission – SEBI Guidelines for Underwriting – Brokerage and Fees of Managers to the Issue – Marked or Unmarked Applications – Determining the Liability of Underwriters – Firm Underwriting.

**Issue of Bonus Shares:** Introduction – SEBI Guidelines on Issue of Bonus Shares – Accounting Entries.

**Right Issue:** Introduction – Advantages – Valuation of Rights – Valuation of Ex-right Share. (18 Hours)

## UNIT IV

**Final Accounts:** Book of Accounts to be Maintained – General Instructions– Difference between Provisions and Reserves – Major Headings and Sub Headings of Various Items on Assets and Liabilities – Preparation of Profit & Loss Account and Balance Sheet of a Company as Per Schedule III Part I of Companies Act. (18 Hours)

## UNIT V

**Cash Flow Statement as per AS-3:** Introduction – Scope and Objectives – Need – Importance – Meaning of Cash and Cash Equivalent – Types of Cash Flow – Elements of Cash Flow – Cash from Operating Activities – Cash from Investing Activities – Cash Flow from Financing Activities – Preparation of Cash Flow Statement. (18 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Financial Statement analysis
2. Reframe the Financial Position of the Company in terms of Schedule III and Accounting Standards

**NOTE:**

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

**Problems : 80%**

**TEXT BOOKS**

1. Jain, S.P. & Narang, K.L. (2019). *Advanced Accountancy: Corporate Accounting*. Volume – II. New Delhi: Kalyani Publishers, 22<sup>nd</sup> Revised Edition. (Unit I -IV)
2. CA Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India (Unit I for Accounting Standards 19 & 26)  
<https://resource.cdn.icai.org/66638bos53803-cp1.pdf>( P.No.1.70–1.94)  
<https://resource.cdn.icai.org/66638bos53803-cp1.pdf> (P.No.1.121–1.137)
3. CMA Intermediate Course Study Material – *Company Accounts & Audit*. The Institute of Chartered Accountants of India (Unit III for Bonus Issue)  
<http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf>(P.No.26- 34)
4. CA Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India (Unit V)  
<https://resource.cdn.icai.org/66496bos53751-cp4-u2.pdf>

**REFERENCE BOOKS**

1. Arulanandham, M.A. & Raman, K. S. (2015). *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Sixth Edition.
2. Reddy, T.S., & Murthy, A. (2015). *Corporate Accounting*. Chennai: Margham Publications, Sixth Edition.

Course Code 20UCPC51	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	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M

Dr. A. Aruna Devi  
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Dr. D. Jeya priya  
Course Designer



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**B.Com. Professional Accounting**

**(2020 – 21 onwards)**

Semester V	<b>FINANCIAL MANAGEMENT - I</b>	Hours/Week: 6	
Core Course - 10		Credits: 5	
Course Code <b>20UCPC52</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the meaning, scope, objectives, significance, sources, types and various concepts in financial management and various theories in financial management. [K1]
- CO2 : describe the factors determining cost of capital and working capital, causes and consequences of over and under capitalization and the procedures for determining cost of capital, working capital, leverages and earnings per share . [K2]
- CO3 : apply various analytical tools for financial analysis and planning. [K3]
- CO4 : interpret the results of agency problem, cost of capital, leverages, working capital and capital structure for financial decision making. [K4]
- CO5 : evaluate the impact on the earnings of the shareholders through EBIT – EPS – MPS analysis and to design optimal capital structure. [K5]

### UNIT I

**Introduction to Financial Management:** Meaning, Evolution, Scope and Objectives – Finance Function – Conflicts in Profits Vs Value Maximisation Principle – Role of Finance Executive – Agency Problem and Agency Cost. (18 Hours)

### UNIT II

**Cost of Capital:** Significance – Determination of Cost of Capital – Cost of Long term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings – Weighted Average Cost of Capital – Marginal Cost of Capital. (18 Hours)

### UNIT III

**Types of Financing:** Financial Needs and Sources of Finance of a Business – Classification of Financial Sources – Long Term Sources of Finance – Venture Capital Financing – Debt Securitisation – Lease Financing – Short Term Sources of Finance – Other Sources of Financing – International Financing.

**Leverages:** Meaning - Types - Operating Leverage - Financial Leverage - Combined Leverage. (18 Hours)

### UNIT IV

**Financing Decisions:** Capital Structure – Capital Structure Theories – Factors Determining Capital Structure – Key Concepts for Designing Optimal Structure – EBIT-EPS Analysis. (18 Hours)

### UNIT V

**Management of Working Capital:** Introduction – Significance of Working Capital – Determinants of Working Capital – Management of Working Capital – Estimating Working Capital Needs – Operating or Working Capital Cycle.

**Financing of Working Capital:** Sources of Finance – Working Capital Finance from Banks – Forms of Bank Credit – Maximum Permissible Bank Finance (TANDON COMMITTEE). (18 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Impact on the Earnings of the Shareholders through EBIT – EPS – MPS Analysis
2. Designing Optimal Capital Structure

### NOTE:

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

**TEXT BOOK**

Intermediate Course Study Material – *Financial Management*, The Institute of Chartered Accountants of India.

- Unit I - <https://resource.cdn.icai.org/66667bos53808-cp1.pdf>  
<https://resource.cdn.icai.org/56012bosinter45376-p8-seca-cp2.pdf>
- Unit II - <https://resource.cdn.icai.org/66670bos53808-cp4.pdf>
- Unit III - <https://resource.cdn.icai.org/66668bos53808-cp2.pdf>  
<https://resource.cdn.icai.org/66672bos53808-cp6.pdf>
- Unit IV - <https://resource.cdn.icai.org/66671bos53808-cp5.pdf>
- Unit V - <https://resource.cdn.icai.org/66676bos53808-cp10u1.pdf>  
<https://resource.cdn.icai.org/66681bos53808-cp10u6.pdf>

**REFERENCE BOOKS**

1. Maheshwari, S.N. (2019). *Financial Management: Principles and Practice*. New Delhi: Sultan Chand & Sons, Fourteenth Edition.
2. Murthy, A. (2013). *Financial Management*. Chennai : Margham Publications, 1<sup>st</sup> Edition.
3. Palani Velu, V.R. (2012). *Financial Management*. New Delhi: S.Chand and Company Pvt. Ltd., Second Revised Edition.

Course code 20UCPC52	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	H	L	H	L	L	L	L	-	-	-
CO2	H	L	H	L	L	L	L	L	-	-
CO3	H	H	H	H	H	H	H	H	H	L
CO4	H	H	H	H	H	H	H	H	H	L
CO5	H	H	H	H	H	H	H	H	L	L

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### B.Com. Professional Accounting

(2023-24 onwards)

Semester V	<b>AUDITING &amp; ASSURANCE - I</b>	Hours/Week: 6	
Core Course - 10		Credits: 5	
Course Code <b>22UCPC52</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the basic concepts of auditing, AASB, IAASB, audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection.[K1]
- CO2 : explain the standards on auditing related to audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection. [K2]
- CO3 : apply the standards on auditing in deciding audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection. [K3]
- CO4 : analyse and revise the audit plan according to the current situation, audit environment and the type and size of entity. [K4]
- CO5 : decide the audit sampling techniques and risk assessment procedures in accordance with the entity's environment and the reliability of internal control. [K5]

#### UNIT I

**Nature, Objective and Scope of Audit:** Meaning and Definition of Auditing – Objectives of Audit – Scope of Audit – Aspects to be Covered in Audit – Types of Audit – Advantages of Audit of Financial Statements – Inherent Limitations of Audit – Relationship of Auditing with Other Disciplines – Qualities of an Auditor – Preconditions for an Audit – Agreement on Audit Engagement Terms.

**Standard Setting Process:** Role of International Auditing and Assurance Standards Board (IAASB) – Role of Auditing and Assurance Standards Board (AASB). (18 Hours)

## **UNIT II**

**Audit Strategy, Audit Planning and Audit Programme:** Audit Planning – Audit Strategy – Relationship between Overall Audit Strategy and Audit Plan – Development of Audit Plan – Audit Planning : A Continuous Process – Overall Audit Strategy and the Audit Plan – The Auditor’s Responsibility – Changes to Planning Decisions during the Course of Audit – Direction, Supervision and Review – Documentation of Audit Plan – Audit Programme and its Development – Advantages and Disadvantages. (18 Hours)

## **UNIT III**

**Audit documentation:** Nature – Purpose – Form, Content and Extent of Audit Documentation – Examples – Audit File – Assembly of the Final Audit File – Documentation of Significant Matters and Related Significant Professional Judgements – Completion Memorandum or Audit Documentation Summary – Ownership of Audit Documentation.

**Audit Evidence:** Introduction – Sufficiency and Appropriateness of Audit Evidence – Types of Audit Evidence – Relevance and Reliability – Responsibilities of the Auditor – Concept of True and Fair. (18 Hours)

## **UNIT IV**

**Risk Assessment:** Audit Risk – Risk of Material Misstatement at Two Levels – Components of Risk of Material Misstatement – Identifying and Assessing the Risks of Material Misstatement.

**Internal Control:** Objectives – Various Aspects of Internal Control – General Nature and Characteristics of Internal Control – Controls Relevant to the Audit – Nature and Extent of the Understanding of Relevant Controls – Evaluation of Internal Control by the Auditor – Methods of Evaluating Internal Control – Narrative Record – Check List – Questionnaire – Flow Chart. (18 Hours)

## UNIT V

**Fraud and Responsibilities of the Auditor:** Meaning of Fraud – Characteristics of Fraud – Detection of Fraud and Error – Duty of an Auditor – Fraud Risk Factors and Possibilities of Fraud – Fraud Reporting.

**Audit in an Automated Environment:** Key Features – Testing Methods – Computer Aided Audit Techniques (CAAT).

**Audit Sampling:** Approaches to Sampling. (18 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Assessment of Components of Internal Control
2. Sample Selection Methods

### NOTE:

**Composition of the Question Paper: Theory : 70%**

**Application Based Questions : 30%**

### TEXT BOOK

CA Intermediate Course Study Material - *Auditing and Assurance*. The Institute of Chartered Accountants of India.

Unit I	-	<a href="https://resource.cdn.icai.org/66597bos53774-cp1.pdf">https://resource.cdn.icai.org/66597bos53774-cp1.pdf</a>
Unit II	-	<a href="https://resource.cdn.icai.org/66598bos53774-cp2.pdf">https://resource.cdn.icai.org/66598bos53774-cp2.pdf</a>
Unit III	-	<a href="https://resource.cdn.icai.org/66599bos53774-cp3.pdf">https://resource.cdn.icai.org/66599bos53774-cp3.pdf</a>
Unit IV	-	<a href="https://resource.cdn.icai.org/66600bos53774-cp4.pdf">https://resource.cdn.icai.org/66600bos53774-cp4.pdf</a>
Unit V	-	<a href="https://resource.cdn.icai.org/66601bos53774-cp5.pdf">https://resource.cdn.icai.org/66601bos53774-cp5.pdf</a> <a href="https://resource.cdn.icai.org/66602bos53774-cp6.pdf">https://resource.cdn.icai.org/66602bos53774-cp6.pdf</a> <a href="https://resource.cdn.icai.org/66603bos53774-cp7.pdf">https://resource.cdn.icai.org/66603bos53774-cp7.pdf</a>

**REFERENCE BOOKS**

1. Dinkar Pagare, D. (2019). *Principles and Practice of Auditing*. New Delhi : Sultan Chand & Sons, Eleventh Edition.
2. Tandon, B.N., Sudharsanam, S., Sundhrabahu, S. (2015). *A Handbook of Practical Auditing*. New Delhi : Sultan Chand & Sons.
3. Saxena, R.G. (2018). *Principles and Practice of Auditing*. Mumbai: Himalaya Publishing House, Seventh Edition.

Course Code 22UCPC52	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
CO 1	H	H	H	L	L	L	L	L	L	M
CO 2	H	H	H	H	M	L	L	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H

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Dr. G. Balasaraswathi  
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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2020-2021 onwards)

Semester V	<b>AUDITING &amp; ASSURANCE - I</b>	Hours/Week: 6	
Core Course - 11		Credits: 4	
Course Code <b>20UCPC53</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the basic concepts of auditing, AASB, IAASB, audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection.[K1]
- CO2 : explain the standards on auditing related to audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection. [K2]
- CO3 : apply the standards on auditing in deciding audit plan, audit strategy, audit programme, audit documentation, audit evidence, risk assessment, internal control, automated environment, audit sampling and fraud detection. [K3]
- CO4 : analyse and revise the audit plan according to the current situation, audit environment and the type and size of entity. [K4]
- CO5 : decide the audit sampling techniques and risk assessment procedures in accordance with the entity's environment and the reliability of internal control. [K5]

#### UNIT I

**Nature, Objective and Scope of Audit:** Meaning and Definition of Auditing – Objectives of Audit – Scope of Audit – Aspects to be Covered in Audit – Types of Audit – Advantages of Audit of Financial Statements – Inherent Limitations of Audit – Relationship of Auditing with Other Disciplines – Qualities of an Auditor – Preconditions for an Audit – Agreement on Audit Engagement Terms.

**Standard Setting Process:** Role of International Auditing and Assurance Standards Board (IAASB) – Role of Auditing and Assurance Standards Board (AASB). (18 Hours)

## **UNIT II**

**Audit Strategy, Audit Planning and Audit Programme:** Audit Planning – Audit Strategy – Relationship between Overall Audit Strategy and Audit Plan – Development of Audit Plan – Audit Planning : A Continuous Process – Overall Audit Strategy and the Audit Plan – The Auditor’s Responsibility – Changes to Planning Decisions during the Course of Audit – Direction, Supervision and Review – Documentation of Audit Plan – Audit Programme and its Development – Advantages and Disadvantages. (18 Hours)

## **UNIT III**

**Audit documentation:** Nature – Purpose – Form, Content and Extent of Audit Documentation – Examples – Audit File – Assembly of the Final Audit File – Documentation of Significant Matters and Related Significant Professional Judgements – Completion Memorandum or Audit Documentation Summary – Ownership of Audit Documentation.

**Audit Evidence:** Introduction – Sufficiency and Appropriateness of Audit Evidence – Types of Audit Evidence – Relevance and Reliability – Responsibilities of the Auditor – Concept of True and Fair. (18 Hours)

## **UNIT IV**

**Risk Assessment:** Audit Risk – Risk of Material Misstatement at Two Levels – Components of Risk of Material Misstatement – Identifying and Assessing the Risks of Material Misstatement.

**Internal Control:** Objectives – Various Aspects of Internal Control – General Nature and Characteristics of Internal Control – Controls Relevant to the Audit – Nature and Extent of the Understanding of Relevant Controls – Evaluation of Internal Control by the Auditor – Methods of Evaluating Internal Control – Narrative Record – Check List – Questionnaire – Flow Chart. (18 Hours)



Course Code 20UCPC53	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	H	H	H	L	L	L	L	L	L	M
CO2	H	H	H	H	M	L	L	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2023 – 24 onwards)**

Semester V	<b>INTERNSHIP</b>	Hours/Week: 6	
Core Course -11		Credits: 5	
Course Code <b>22UCPC53</b>		Internal 50	External 50

### COURSE OUTCOMES

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

- CO1 : relate their theoretical insights with hands on experience. [K3]
- CO2 : develop technical skills in accounting, taxation and auditing. [K3]
- CO3 : demonstrate the attributes such as observational skills, team spirit and inter personal skills built through site visits. [K3]
- CO4 : exhibit the written communication skills acquired through internship project. [K4]
- CO5 : analyse the results and communicate their academic and practical knowledge appropriately oral means. [K4]



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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2020– 21 onwards)

Semester V	<b>ENTERPRISE INFORMATION SYSTEM</b>	Hours/Week: 5	
DSEC -1		Credits: 3	
Course Code <b>20UCPE51</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : explain the concepts of business process automation, ERP modules, database models, green computing and money laundering. [K1]
- CO2 : identify the factors affecting business process automation, application areas of XBRL, areas of audit trial, guidelines for e-commerce and implementation process of core banking solution. [K2]
- CO3 : use the techniques of enterprise information system in real life situations. [K3]
- CO4 : analyse risk and control for specific business process, auditing principles in ERP system, special laws governing e-commerce, information system control and treasury process. [K4]
- CO5 : construct flow charts, data flow diagram and process flow diagram for specific business process. [K5]

### UNIT I

**Introduction to Enterprise Information System:** Enterprise Business Processes: Categories – Automated Business Processes: Business Process Automation (BPA) - Factors Affecting BPA Process, Benefits and Implementation – Enterprise Risk Management: Benefits and Framework - Diagrammatic Presentation of Business Processes: Flowcharts, Steps for Flowcharts Creation – Introduction to Data Flow Diagrams - Diagrammatic Presentation of Specific Business Processes: Customer Order Fulfillment – Risks and Control for Specific Business Processes: Order to Cash – Regulatory and Compliance Requirement : The Companies Act, 2013 and Information Technology Act 2000. (15 Hours)

## **UNIT II**

**Financial and Accounting Systems:** ERP and Non Integrated System – Concepts in Computerised Accounting System - Audit of ERP Systems – ERP Business Process Modules – Reporting System and Management Information System – Data Analytics and Business Intelligence – Business Reporting – eXtensible Business Reporting Language (XBRL) : Features and XBRL Tagging. (15 Hours)

## **UNIT III**

**Information Systems:** Components – Database Management Systems – Database Models – Data Warehouse and Benefits – Data Mining – Networking and Communication Systems – Network Related Concepts – Information Systems Controls and its Classification – Preventive, Detective, Corrective, Environmental, Physical Access, Logical Access – Managerial and Application Control – Information System’s Auditing – Audit Trail: Objectives – Application Controls and their Audit Trails – Organisation Structure and Responsibilities.

(15 Hours)

## **UNIT IV**

**E-Commerce:** Difference between Traditional Commerce and E-Commerce – Benefits and Components of E-Business –M-Commerce – E-Commerce Architecture Vide Mobile Apps – Workflow Diagram for E-Commerce – Cyber Security Risk Considerations – Guidelines for E-Commerce – Commercial Laws Governing E-Commerce – Special Laws Governing E-Commerce – Digital Payments: Different Types – Virtualization - Grid Computing: Benefits – Application Areas of Cloud Computing – Cloud Computing Environment: Private Cloud and Public Cloud, Hybrid Cloud - Mobile Computing and Components – Green computing.

(15 Hours)

## **UNIT V**

**Core Banking Systems:** Core Banking Services - Core Features of CBS – Components and Architecture of CBS - E-Commerce Transaction Processing –Implementation of CBS - Business Process Flow of Current and Savings Accounts, Credit Cards, Sale Authorisation Process of Credit Card Facility, Clearing and Settlement Process of Credit Card Facility, Treasury Process – Money Laundering – Cyber Crimes. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Creation of Flow charts and Data Flow Diagram
2. Creation of Process Flow Diagrams

## TEXT BOOK

Intermediate Course Study Material – *Enterprise Information Systems*. The Institute of Chartered Accountants of India.

Unit I – <https://resource.cdn.icai.org/62078bosinterp7-seca-cp1.pdf>

Unit II – <https://resource.cdn.icai.org/62079bosinterp7-seca-cp2.pdf>

Unit III – <https://resource.cdn.icai.org/62080bosinterp7-seca-cp3.pdf>

Unit IV – <https://resource.cdn.icai.org/62081bosinterp7-seca-cp4.pdf>

Unit V – <https://resource.cdn.icai.org/62082bosinterp7-seca-cp5.pdf>

## REFERENCE BOOKS

1. Laudon Kenneth, C. & Laudon Jane, P. (2018). *Management Information System*. New Delhi: Pearson Education, Fifteenth Edition.
2. Om Trivedi. (2019). *Enterprise Information System*. Carvinowledge Press. Second Edition.
3. Maria Manuela Cruz – Cunha & JoaoVarajao. (2011). *Enterprise Information Systems Design, Implementation and Management: Organizational Applications*. Portugal: IGI Global Publishers. First Edition

Course Code 20UCPE51	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	H	-	H	M	M	M	H	H	M	L
CO2	H	H	H	H	H	H	-	L	L	-
CO3	M	M	M	H	M	L	M	H	-	L
CO4	H	H	H	M	H	M	-	L	L	-
CO5	M	-	H	M	M	-	M	H	M	L

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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2020 – 21 onwards)**

Semester V	<b>OPERATIONS MANAGEMENT</b>	Hours/Week: 5	
DSEC - 1		Credits: 3	
Course Code <b>20UCPE52</b>		Internal 25	External 75

## COURSE OUTCOMES

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

- CO1 : state the concepts relating to production and operations management. [K1]
- CO2 : describe the procedures for production planning and resources management. [K2]
- CO3 : apply the techniques of operations management in business process and resources management of manufacturing and services sector. [K3]
- CO4 : analyse the functions of production and operations management and interpret the results thereof. [K4]
- CO5 : evaluate how the production and operations management capabilities provide competitive advantage. [K5]

## UNIT I

**Introduction to Operations Management:** Operations Management – Meaning - Production Management vs. Operation Management – Characteristic of Modern Operations Function – Recent Trends in Operations Management.

**Economics of Maintenance:** Break Down Maintenance – Preventive Maintenance – Routine Maintenance – Replacement Maintenance (15 Hours)

## UNIT II

**Operations Planning:** Demand Forecasting – Capacity Planning– Capacity Requirement – Facility Location – Resource Aggregate Planning – Material Requirement Planning – Manufacturing Resources Planning – Enterprise Resources Planning – Economic Batch Quantity. (15 Hours)



**REFERENCE BOOKS**

1. Panneerselvam, R. (2012). *Production and Operations Management*. New Delhi: Prentice Hall of India Pvt. Ltd, 2<sup>nd</sup> Edition.
2. Ashwathappa, K. & Shridhara Bhat, K. (2016). *Production and Operations Management*. Himalaya Publishing House, 2<sup>nd</sup> Edition.
3. Sharma, J.K. (2017). *Operations Research Theory and Applications*. Chennai: Laxmi Publications, 6<sup>th</sup> Edition.

Course code 20UCPE52	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	H	H	H	L	-	-	-	-	-	-
CO2	H	H	H	L	-	-	-	-	-	-
CO3	H	H	M	H	H	L	L	-	-	-
CO4	H	H	M	H	H	M	M	-	H	-
CO5	H	H	M	H	H	H	H	-	H	-

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### B.Com. Professional Accounting (2020 – 21 onwards)

Semester V	<b>FINANCIAL MARKETS</b>	Hours/Week: 5	
DSEC – 1		Credits: 3	
Course Code <b>20UCPE53</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the meaning, methods, functions, guidelines and concepts related to financial markets. [K1]
- CO2 : describe the strengths and weaknesses of financial instruments in financial markets. [K2]
- CO3 : make investments after comparing various financial instruments available in the financial markets. [K3]
- CO4 : monitor and review recent trends in financial system and financial markets. [K4]
- CO5 : evaluate how financial markets develop the economy of the nation. [K5]

#### UNIT I

**Financial System in India:** Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Rates of Return – Financial Instruments – Development of Financial System in India – Financial Markets Regulation Department (FMRD) — Financial System and Economic Development – Weaknesses of Indian Financial System. (15 Hours)

## **UNIT II**

**New Issue Market:** Meaning – Stock Exchange – Distinction between New Issue Market and Stock Exchange – Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue – Principal Steps of Private Placement – Principal Steps Involved in the Case of Offer for Sale – Instruments of Issue – Players in the New Issue Market – Recent Trends in New Issue Market. (15 Hours)

## **UNIT III**

**Secondary Market:** Functions/Services of Stock Exchanges – Recognition of Stock Exchanges – Procedure – Organisation of Stock Exchanges in India – Listing of Securities – Listing Procedure.

**Stock Exchanges:** Over The Counter Exchange of India (OTCEI) – Trading in OTC Exchange – National Stock Exchange (NSE) of India – Bombay Stock Exchange (BSE). (15 Hours)

## **UNIT IV**

**Securities and Exchange Board of India:** Controller of Capital Issues (CCI) – Securities Contracts (Regulations) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Prohibition of Unfair Trade Practices – Recent Guidelines. (15 Hours)

## **UNIT V**

**Money Market :** Features of a Money Market – Characteristic Features of a Developed Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-Bank Participation Certificate – Repo Instruments – Deficiencies of Indian Money Market. (15 Hours)

**SELF STUDY FOR ASSIGNMENT**

1. Financial markets and economic development
2. Financial instruments and financial markets

**TEXT BOOK**

Gorden, E & Natarajan, K. (2016). *Financial Markets & Services*. 11<sup>th</sup> Revised Edition, Mumbai: Himalaya Publishing House.

**REFERENCE BOOKS**

1. Sasidharan, K. & Alex K. Mathews. (2011). *Financial Services and System*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Punithavathy Pandian. (2010). *Financial Services and Markets*. New Delhi: Vikas Publishing House Private Ltd.
3. Baisya, K.N. (2006). *Financial Administration in India*. New Delhi: Himalaya Publishing House.

Course Code 20UCPE53	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	H	-	H	M	M	M	H	H	-
CO2	H	H	H	H	H	M	M	M	L	-
CO3	H	M	L	M	M	L	L	H	-	L
CO4	H	-	H	H	L	M	-	M	L	-
CO5	M	H	M	M	L	-	L	H	-	-

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### B.Com. Professional Accounting

(2020 – 21 onwards)

Semester V	<b>ADVANCED SPECIAL ACCOUNTING</b>	Hours/Week: 5	
DSEC - 2		Credits: 3	
Course Code <b>20UCPE54</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concepts related to insurance, electricity, banking and non-banking financial companies and consolidated financial statements . [K1]
- CO2 : explain the relevant provisions of the Insurance Act, 1938, Relevant Provisions of Banking Regulation Act,1949, the electricity act, 2003, non banking financial companies and procedure for preparing consolidated financial statements. [K2]
- CO3 : prepare the financial statements of insurance companies, banking and non banking financial companies, electricity companies and consolidated financial statements. [K3]
- CO4 : analyse the financial performance and financial position of various financial statements. [K4]
- CO5 : criticize the financial statement analysis of banks, insurance companies and electricity companies. [K5]

### UNIT I

**Financial Statements of Insurance Companies:** Important Terms – Various Types of Insurance – Distinction between Life Insurance and Other Forms of Insurance – Some Relevant Provisions of the Insurance Act, 1938 – IRDA Act 1999 and Insurance (Amendment) Act, 2015 – Accounting Technique of General Insurance – Preparation of Financial Statements. (15 Hours)

## UNIT II

**Financial Statements of Banks:** Some Relevant Provisions of Banking Regulation Act, 1949 – Books of Accounts, Returns and Forms of Financial Statements – Capital Adequacy Norms – Income Recognition, Classification of Assets and Provisions – Some Special Transactions of Banks – Preparation of Financial Statements of Banks. (15 Hours)

## UNIT III

**Non Banking Financial Companies:** Definition – Registration – Classification – Residuary Non-Banking Companies – Income Recognition – Asset Classification – Provisioning Requirements – Preparation of Financial Statements of Non-Banking Financial Companies. (15 Hours)

## UNIT IV

**Accounts of Electricity Company:** Features – Account for Security Deposit – Account for Service Line cum Development Charges – Account for Grant Received under APDRP – Accounting for Depreciation: Weighted Average Rate – Advance Against Depreciation – Debt-Equity Ratio – Interest on Loan Capital – Return on Equity – Optimized Depreciated Replacement Cost. (15 Hours)

## UNIT V

**Consolidated Financial Statements:** Concepts – Purpose of Preparing the Consolidated Financial Statements – Advantages – Components – Consolidation Procedures – Calculation of Goodwill/Capital Reserve – Minority Interest.

Preparation of Consolidated Balance Sheet – Preparation of Consolidated Profit and Loss Account – Preparation of Consolidated Cash Flow Statement. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Financial Statement Analysis of banks, insurance companies and electricity companies
2. Interpret the Results of Financial Statement Analysis

## NOTE

**Composition of the Question Paper:**

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

**TEXT BOOKS**

Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India

Unit I - <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf> (P.No. 259 - 312)

Unit II - <https://resource.cdn.icai.org/66646bos53803-cp8u1.pdf>

- <https://resource.cdn.icai.org/66647bos53803-cp8u2.pdf>

- <https://resource.cdn.icai.org/66648bos53803-cp8u3.pdf>

- <https://resource.cdn.icai.org/66649bos53803-cp8u4.pdf>

- <https://resource.cdn.icai.org/66650bos53803-cp8u5.pdf>

- <https://resource.cdn.icai.org/66651bos53803-cp8u6.pdf>

Unit III - <https://resource.cdn.icai.org/66652bos53803-cp9.pdf>

Unit IV - <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf> (P.No. 245 - 258)

Unit V - <https://resource.cdn.icai.org/66653bos53803-cp10.pdf>

**REFERENCE BOOKS**

1. Jain, S.P. & Narang, K.L. (2017). *Advanced Accountancy - Corporate Accounting*. Vol. II, Ludhiana: Kalyani Publishers. 22<sup>nd</sup> Revised Edition
2. Gupta, R.L. & Radhaswamy, M. (2014). *Advanced Accountancy*. Vol. II, New Delhi: Sultan Chand & Sons. Sixth Edition.

Course code 20UCPE54	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	H	H	L	-	-	-	-	-	L	-
CO2	H	H	L	-	-	-	-	L	L	-
CO3	H	H	L	M	M	L	L	L	L	L
CO4	H	H	L	L	L	L	H	L	L	L
CO5	H	H	-	-	-	-	-	-	-	-

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**VIRUDHUNAGAR - 626 001**

## B.Com. Professional Accounting (2023 – 24 onwards)

Semester V	<b>FINANCIAL MANAGEMENT - I</b>	Hours/Week: 5	
DSEC-2		Credits: 3	
Course Code <b>22UCPE54</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the meaning, scope, objectives, significance, sources, types and various concepts in financial management and various theories in financial management. [K1]
- CO2 : describe the factors determining cost of capital and working capital, causes and consequences of over and under capitalization and the procedures for determining cost of capital, working capital, leverages and earnings per share . [K2]
- CO3 : apply various analytical tools for financial analysis and planning. [K3]
- CO4 : interpret the results of agency problem, cost of capital, leverages, working capital and capital structure for financial decision making. [K4]
- CO5 : evaluate the impact on the earnings of the shareholders through EBIT – EPS – MPS analysis and to design optimal capital structure. [K5]

### UNIT I

**Introduction to Financial Management:** Meaning, Evolution, Scope and Objectives – Finance Function – Conflicts in Profits Vs Value Maximisation Principle – Role of Finance Executive – Agency Problem and Agency Cost. (15 Hours)

### UNIT II

**Cost of Capital:** Significance – Determination of Cost of Capital – Cost of Long term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings – Weighted Average Cost of Capital – Marginal Cost of Capital. (15 Hours)

### UNIT III

**Types of Financing:** Financial Needs and Sources of Finance of a Business – Classification of Financial Sources – Long Term Sources of Finance – Venture Capital Financing – Debt Securitisation – Lease Financing – Short Term Sources of Finance – Other Sources of Financing – International Financing.

**Leverages:** Meaning - Types - Operating Leverage - Financial Leverage - Combined Leverage. (15 Hours)

### UNIT IV

**Financing Decisions:** Capital Structure – Capital Structure Theories – Factors Determining Capital Structure – Key Concepts for Designing Optimal Structure – EBIT-EPS Analysis. (15 Hours)

### UNIT V

**Management of Working Capital:** Introduction – Significance of Working Capital – Determinants of Working Capital – Management of Working Capital – Estimating Working Capital Needs – Operating or Working Capital Cycle.

**Financing of Working Capital:** Sources of Finance – Working Capital Finance from Banks – Forms of Bank Credit – Maximum Permissible Bank Finance (TANDON COMMITTEE). (15 Hours)

### SELF STUDY FOR ASSIGNMENT

3. Impact on the Earnings of the Shareholders through EBIT – EPS – MPS Analysis
4. Designing Optimal Capital Structure

### NOTE:

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

**TEXT BOOK**

Intermediate Course Study Material – *Financial Management*, The Institute of Chartered Accountants of India.

- Unit I - <https://resource.cdn.icai.org/66667bos53808-cp1.pdf>  
<https://resource.cdn.icai.org/56012bosinter45376-p8-seca-cp2.pdf>
- Unit II - <https://resource.cdn.icai.org/66670bos53808-cp4.pdf>
- Unit III - <https://resource.cdn.icai.org/66668bos53808-cp2.pdf>  
<https://resource.cdn.icai.org/66672bos53808-cp6.pdf>
- Unit IV - <https://resource.cdn.icai.org/66671bos53808-cp5.pdf>
- Unit V - <https://resource.cdn.icai.org/66676bos53808-cp10u1.pdf>  
<https://resource.cdn.icai.org/66681bos53808-cp10u6.pdf>

**REFERENCE BOOKS**

1. Maheshwari, S.N. (2019). *Financial Management: Principles and Practice*. New Delhi: Sultan Chand & Sons, Fourteenth Edition.
2. Murthy, A. (2013). *Financial Management*. Chennai : Margham Publications, 1<sup>st</sup> Edition.
3. Palani Velu, V.R. (2012). *Financial Management*. New Delhi: S.Chand and Company Pvt. Ltd., Second Revised Edition.

Course code 22UCPE54	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	H	L	H	L	L	L	L	-	-	-
CO2	H	L	H	L	L	L	L	L	-	-
CO3	H	H	H	H	H	H	H	H	H	L
CO4	H	H	H	H	H	H	H	H	H	L
CO5	H	H	H	H	H	H	H	H	L	L

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VIRUDHUNAGAR - 626 001

### B.Com. Professional Accounting

(2020 – 21 onwards)

Semester V	<b>MARKETING MANAGEMENT</b>	Hours/Week: 5	
DSEC - 2		Credits: 3	
Course Code <b>20UCPE55</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1: state the various concepts and elements of marketing management. [K1]
- CO2: describe the factors determining pricing, media and channel selection and procedure for choosing various elements of marketing mix. [K2]
- CO3: apply the elements of marketing mix to satisfy the needs and desire of the consumer. [K3]
- CO4: analyse the results of marketing strategies adopted by various manufacturing and trading entities. [K4]
- CO5: recommend the best and suitable marketing strategy to the business by analysing the reasons for failure. [K5]

### UNIT I

**Market:** Definition - Features – Classification of Goods

**Marketing:** Definition – Approaches to the Study of Marketing – Evolution of Marketing Concept – Functions of Marketing – Factors influencing Marketing Concept – Difference between Selling and Marketing.

**Marketing Mix:** Elements of Marketing Mix. (15 Hours)

## UNIT II

**Product:** Levels of Product – Product Mix – Classification of Product – Product life cycle – New Product Development Process – Reasons for Product Failure.

**Branding:** Definition – Reasons for Branding – Types of Brand – Advantages and Disadvantages of Branding.

**Packing and Labeling:** Functions of Packaging – Importance of Labeling. (15 Hours)

## UNIT III

**Pricing Decision:** Objectives – Factors Affecting Pricing Decisions – Procedure for Price Discrimination – Kinds of Pricing.

**Market Segmentation:** Criteria for Segmentation – Methods of Segmentation.

(15 Hours)

## UNIT IV

**Channel of Distribution:** Factors to be Considered in Selecting Channels – Major Channels of Distribution.

**Wholesalers & Retailers:** Services Rendered by Wholesalers – Services of Retailers – Difference between Wholesalers and Retailers – Types of Wholesalers.

**Types of Retailers:** Small Scale Retailers – Departmental Stores – Chain Stores – Mail Order Business – Hire Purchase System. (15 Hours)

## UNIT V

**Advertising:** Objectives of Advertising – Advantages and Disadvantages of Advertising – Kinds of Advertising – Reasons for Failure of Advertisement – Elements of Good Advertisement Copy.

**Types of Media:** Indoor Advertising and Outdoor Advertising – Factors Determining Media Selection. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Marketing strategy for a specific product
2. Creating an Advertisement Copy

## TEXT BOOK

Pillai, R.S.N. (2018). *Marketing Management*. New Delhi: Prentice Hall of India.

**REFERENCE BOOKS**

1. Sherlekar, S.A. (2019). *Marketing Management*. New Delhi: Himalaya Publishing House, 14<sup>th</sup> Edition.
2. Jayasankar, J. (2015). *Marketing*. Chennai: Margam Publications, 2<sup>nd</sup> Edition.
3. Philip Kotler & Kevin Keller. (2017). *Marketing Management*. New Delhi: Prentice Hall of India, 15<sup>th</sup> Edition.

Course code 20UCPE55	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	H	-	L	-	-	-	-	-	L	-
CO2	H	-	M	L	L	L	L	L	-	-
CO3	H	H	M	M	M	M	M	M	M	L
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	M	H	L

Dr. A. Aruna Devi  
Head of the Department

Dr. K.Kalaivani  
Course Designer



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2020 - 21 onwards)**

Semester V	<b>SERVICES MARKETING</b>	Hours/Week: 5	
DSEC - 2		Credits: 3	
Course Code <b>20UCPE56</b>		Internal 25 25	External 75

### COURSE OUTCOMES

- CO1 : state the various concepts and elements relating to services marketing. [K1]
- CO2 : describe the steps, methods and factors of various elements of services marketing mix. [K2]
- CO3 : apply the elements of services marketing mix to satisfy the needs and desire of the consumers. [K3]
- CO4 : analyse the results of services marketing mix adopted to various service oriented industries. [K4]
- CO5 : evaluate the service quality and reframe the marketing mix as per the requirements of various service industries. [K5]

### UNIT I

**Introduction to Services Marketing:** Introduction, Reasons for Growth of Service Sector, Role of Service in an Economy, Types, Nature, Characteristics, Difference Between Goods and Services, Need And Obstacles in Service Marketing – Classification of Services: Introduction and Different Classification Schemes. (15 Hours)

### UNIT II

**Service Marketing Mix:** Elements of Service Marketing Mix – Service Product: Conceptualization, Analysis & Managing Service Offer, Stages in New Service Development and Life Cycle Concept in Services – Pricing in Services: Concept, Steps, Methods, Factors Affecting Pricing Decisions, Special Issues of Pricing in Service Sector, Pricing Strategies. (15 Hours)

### UNIT III

**Service Promotion:** Communication Process, Steps in Developing Effective Communication, Service Communication, Promotion Mix for Services - Service Place: Location of Premises, Channels in Service Delivery, Role of Customers in Distribution System. People Providing Services: Types, Developing Customer Conscious Employees, Quality Circles: Objectives and its Need. (15 Hours)

### UNIT IV

**Service Process:** Designing the Service Process, Planning, Service Blueprint, Service Productivity – Physical Evidence: Physical Facilities, Physical Setting & Social Setting, Role and Guidelines for Physical Evidence Strategy. (15 Hours)

### UNIT V

**Managing Service Quality:** Introduction – Dimensions in Service Quality - Measurement, Expected & Perceived Service Quality, Gap Analysis and Service Quality Management – Problems in Service Quality Control - Marketing of Services: Bank, Tourism, Hospital and Airline Marketing. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Measure the Service Quality
2. Framing the Marketing Mix Strategies to Various Service Industry

### TEXT BOOK

Vasanti Venugopal, & Raghu V.N. (2015). *Services Marketing*, Himalaya Publishing House, I Edition.

### REFERENCE BOOKS

1. Valarie A. Zeithaml, & Mary Jo Bitner. (2018). *Services Marketing*. New Delhi : Tata McGraw Hill, Sixth Edition.
2. Adrian Payne. (1995). *The Essence of Services Marketing*. New Delhi: Prentice Hall Publication.
3. Jha, S.M. (2015). *Services Marketing*. Mumbai: Himalaya publishing House, 2011<sup>th</sup> Edition.

Course Code 20UCPE56	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	M	-	L	-	M	M	-	-	-
CO2	M	-	L	-	L	-	L	-	L	M
CO3	H	-	L	L	L	-	-	-	-	L
CO4	H	H	L	H	H	H	H	M	L	L
CO5	H	H	H	H	H	H	H	M	M	L

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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2020 – 21 onwards)

Semester V	<b>INTERNSHIP</b>	Hours/Week: 0	
		Credits: 1	
Course Code <b>20UCPI51</b>		Internal 100	External -

### COURSE OUTCOMES

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

- CO1 : relate their theoretical insights with hands on experience. [K3]
- CO2 : develop technical skills in accounting, taxation and auditing. [K3]
- CO3 : demonstrate the attributes such as observational skills, team spirit and inter personal skills built through site visits. [K3]
- CO4 : exhibit the written communication skills acquired through internship project. [K4]
- CO5 : analyse the results and communicate their academic and practical knowledge appropriately oral means. [K4]



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### B.Com. Professional Accounting

(2020 – 21 onwards)

Semester V	<b>CUSTOMS LAW</b>	Hours/Week: 0	
Extra Credit Course		Credits: 2	
Course Code <b>20UCPO51</b>		Internal 100	External -

#### COURSE OUTCOMES

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

- CO1 : state the concepts relating to customs law.
- CO2 : describe the procedures for finding out Free on Board value, Cost Freight Insurance Value, Assessment Value, Duty Draw back.
- CO3 : apply the provisions and rules of customs law in assessing the Basic customs duties, other duties, Integrated Goods and Services Tax and Duty Draw back.
- CO4 : describe the import export procedures and warehousing procedures.
- CO5 : apply the provisions of baggage and postal articles in real life situation.

#### UNIT I

**Basic Concepts:** Introduction - Definitions - Circumstances of Levy - Circumstances under which no duty will be levied - Types of Duties.

#### UNIT II

**Valuation under Customs:** Introduction - Transaction Value - Valuation of Export Goods - Valuation of Imported Goods.





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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

(2020 – 21 onwards)

Semester VI	<b>COMPANY ACCOUNTS - II</b>	Hours/Week: 6	
Core Course - 12		Credits: 5	
Course Code <b>20UCPC61</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the important concepts of ESOP, buy back of securities, voting rights, goodwill, amalgamation, internal reconstruction and liquidation of companies. [K1]
- CO2 : describe the accounting procedures and provisions relating to ESOP, buy back of securities, goodwill, amalgamation, reducing share capital and liquidation of companies. [K2]
- CO3 : calculate the value of ESOP, buy back of shares, goodwill, value of shares, ratios relating to profit or loss prior to incorporation, purchase consideration, preferential creditors, foreign exchange rates, and liquidation of the company. [K3]
- CO4 : analyse and compare the different methods of buy back of shares, ESOP, buy back of shares, goodwill, amalgamation, reconstruction and statement of liquidation of the company. [K4]
- CO5 : reconstruct the capital structure of the company through internal reconstruction and the effects of changes in foreign exchange rates. [K5]

### UNIT I

**Employee Stock Option Plan:** Overview – Important Terms – Provisions of Guidance Note on Employee Share-Based Payments – Accounting Procedure.

**Buy Back of Securities:** Meaning – Important Provisions relating to Buy Back – Provisions of Section 70 of Companies Act 2013 – Accounting Entries.

**Equity Shares with Differential Rights:** Introduction – Voting Rights – Capital and Debenture Rules, 2014 – Dilution in case of Private Companies – Variation of Shareholder's Rights – Protection of Minority Shareholder Cause. (16 Hours)

## **UNIT II**

**Valuation of Goodwill:** Nature of Goodwill – Features of Goodwill – Types of Goodwill – Factors Relating to Goodwill – Methods of Valuing Goodwill: Arbitrary Assessment – Capitalisation Method – Purchase of Past Average Profits Method – Super Profit Method.

**Valuation of Shares:** Need for Valuation – Factors affecting Valuation of Shares – Methods of Valuation: Net Asset Basis Method – Earning Capacity Method – Dual or Fair Value Method – Exchange Rate Method. (18 Hours)

## **UNIT III**

**Accounting Standards 11 & 17:** The Effects of Changes in Foreign Exchange Rates – Segment Reporting.

**Profit Prior to Incorporation:** Nature of Profit or Loss – Ascertainment of Profit or Loss Prior to Incorporation – Calculation of Sales Ratio – Calculation of Weighted Ratio – Computation of Ratios for Apportionment – Statement of Profit and Loss and Balance Sheet. (20 Hours)

## **UNIT IV**

**Amalgamation of Companies:** Meaning – Types of Amalgamation – Calculation of Purchase Consideration – Accounting Entries in the Books of Company being Amalgamated - Accounting Entries in the Books of Acquirer Company.

**Alteration of Share Capital and Internal Reconstruction:** Alteration of Share Capital – Internal Reconstruction or Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries on Internal Reconstruction Scheme of Reconstruction – Steps of Reconstruction. (18 Hours)

## UNIT V

**Liquidation of Companies:** Meaning – Difference between Insolvency and Liquidation – Modes of Winding up – Consequences of Winding Up – Contributory – Order of Payment – Preferential Creditors – Procedure of Preparation of Statement of Affairs – Deficiency Account – Liquidator’s Final Statement of Account – Liquidator’s Remuneration – Receiver for Debenture holders – ‘B’ List of Contributories. (18 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Reconstruct the Capital Structure of the Company through internal reconstruction
2. Effects of Changes in Foreign Exchange Rates

### NOTE

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

### TEXT BOOKS

1. CA Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India (Unit I)  
<https://resource.cdn.icai.org/66641bos53803-cp3.pdf>  
<https://resource.cdn.icai.org/66642bos53803-cp4.pdf>
3. CA Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India (Unit III for Accounting Standards 11 & 17)  
<https://resource.cdn.icai.org/66493bos53751-cp3-u2.pdf> (P.No.3.97 – 3.113)  
<https://resource.cdn.icai.org/66638bos53803-cp1.pdf> (P.No.1.47 – 1. 63)
4. Jain, S.P. and Narang, K.L. (2017). *Advanced Accountancy: Corporate Accounting*. Volume – II, New Delhi: Kalyani Publishers, 21<sup>st</sup> Revised Edition. (Unit II – Unit V)

### REFERENCE BOOKS

1. Gupta, R.L., & Radhasamy, M. (2018). *Advanced Accountancy*. Volume – II, New Delhi: Sultan Chand and Sons, Sixth Edition
2. Arulanandham, M.A., & Raman. K.S. (2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Sixth Edition
3. Reddy, T.S., & Murthy, A., (2015). *Corporate Accounting*, Chennai: Margham Publications, Sixth Edition

Course Code 20UCPC61	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	H	H	H	H	L	M	L	L	-	-
CO2	H	H	H	H	L	H	L	L	-	-
CO3	H	H	H	H	L	L	M	M	L	-
CO4	H	H	H	H	L	L	M	M	L	-
CO5	H	H	H	H	L	L	H	L	-	-

Dr. A. Aruna Devi  
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Dr. D. Jeyapriya  
Course Designer



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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**  
**(2020 – 21 onwards)**

Semester VI	<b>FINANCIAL MANAGEMENT - II</b>	Hours/Week: 6	
Core Course - 13		Credits: 5	
Course Code <b>20UCPC62</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concepts related to working capital management, capital investment and dividend decisions. [K1]
- CO2 : describe the procedures for determining capital budgeting, dividends, and working capital management through various methods and theories. [K2]
- CO3 : apply the techniques of capital budgeting, uncertainty in capital budgeting and working capital management. [K3]
- CO4 : analyse the results of various methods of evaluating capital budgeting, uncertainty in capital budgeting and interpret the results of working capital management. [K4]
- CO5 : Decide the receivables and cash management in accordance with the different situations. [K5]

### UNIT I

**Investment Decisions:** Purpose of Capital Budgeting – Capital Budgeting Process – Types of Capital Investment Decisions – Estimation of Project Cash Flows – Basic Principles for Measuring Project Cash Flows – Capital Budgeting Techniques – Traditional or Non-Discounting Techniques – Discounting Techniques – Special Cases of Capital Budgeting.

(18 Hours)

### UNIT II

**Risk Analysis in Capital Budgeting:** Risk and Uncertainty – Sources of Risk – Techniques of Risk Analysis in Capital Budgeting – Statistical Techniques – Other Techniques.

(18 Hours)



Unit IV - <https://resource.cdn.icai.org/66679bos53808-cp10u4.pdf>

Unit V - <https://resource.cdn.icai.org/66680bos53808-cp10u5.pdf>

<https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>

## REFERENCE BOOKS

1. Maheshwari. (2019). S.N., *Financial Management Principles and Practice*. New Delhi: Sultan Chand & Sons, Fourteenth Edition.
2. Murthy., A. (2013). *Financial Management*. Chennai : Margham Publications. I Edition.
3. Palani Velu., V.R. (2012). *Financial Management*. New Delhi: S.Chand and Company Pvt. Ltd., Second Revised Edition.

Course code 20UCPC62	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	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M

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### B.Com. Professional Accounting

(2023-24 onwards)

Semester VI	<b>AUDITING &amp; ASSURANCE- II</b>	Hours/Week: 6	
Core Course - 13		Credits: 5	
Course Code <b>22UCPC62</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts of company audit, bank audit, audit of different types of entities including service organisations and audit report. [K1]
- CO2 : explain the standards on auditing related to company audit, bank audit, different types of entities including service organisations and audit report. [K2]
- CO3 : apply the standards on auditing in the audit of different types of organisations and in the preparation of audit report. [K3]
- CO4 : analyse the check list for different types of entities. [K4]
- CO5 : create audit report for different types of entities and transactions. [K5]

### UNIT I

**Company Audit:** Eligibility, Qualifications and Disqualifications of an Auditor – Appointment of Auditor – Rotation of Auditor – Provisions Relating to Audit Committee – Auditor's Remuneration – Removal of Auditors – Ceiling on Number of Audits – Powers/Rights of Auditors – Duties of Auditors – Reporting under Companies Order, 2016 – Disclosure in the Auditor's Report – Cost Audit – Applicability of Cost Audit – Cost Auditor – Appointment and Removal of Cost Auditor. (18 Hours)

## UNIT II

**Analytical Procedures:** Purpose and Timings

**Audit of Items of Financial Statements:** Audit of Purchases, Depreciation, Share Capital

**Audit Report:** Introduction – Forming an Opinion on the Financial Statements – Objectives of the Auditor – Form of Opinion – Auditor’s Report – Contents. (18 Hours)

## UNIT III

**Audit of Banks:** Introduction – Types of Banks – Accounting System in Banks – Bank Audit Approach – Income Recognition Policy – Form and Content of Financial Statements – Audit of Accounts – Appointment, Remuneration, Powers of Auditor – Auditor’s Report – Conducting an Audit. (18 Hours)

## UNIT IV

**Audit of Different Types of Entities:** Government Audit – Audit of Local bodies – Audit of Non-Governmental Organisations (NGO’s) – Audit of Sole Trader – Audit of Firm – Audit of Charitable Institution. (18 Hours)

## UNIT V

**Audit of Service Organisations:** Audit of Educational Institutions – Audit of Hospital – Audit of Club – Audit of Cinema – Audit of Hire Purchase and Leasing Companies – Audit of Hotels. (18 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Independent Auditor’s Report for Audit of Items of Financial Statements
2. Independent Auditor’s Report for Audit of Co-operative Societies

## NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>:</b>	<b>70%</b>
<b>Application Based Questions</b>	<b>:</b>	<b>30%</b>

**TEXT BOOK**

Intermediate Course Study Material –*Auditing & Assurance*. The Institute of Chartered Accountants of India.

- Unit I - <https://resource.cdn.icai.org/66606bos53774-cp10.pdf>  
 Unit II - <https://resource.cdn.icai.org/66604bos53774-cp8.pdf>  
<https://resource.cdn.icai.org/66605bos53774-cp9.pdf>  
<https://resource.cdn.icai.org/66607bos53774-cp11.pdf>  
 Unit III - <https://resource.cdn.icai.org/66608bos53774-cp12.pdf>  
 Unit IV - <https://resource.cdn.icai.org/66609bos53774-cp13.pdf>  
 Unit V - <https://resource.cdn.icai.org/66609bos53774-cp13.pdf>

**REFERENCE BOOKS**

1. Dinkar Pagare, D. (2019). *Principles and Practice of Auditing*. New Delhi : Sultan Chand & Sons, Eleventh Edition.
2. Tandon, B.N., Sudharsanam, S., Sundhrabahu, S. (2015). *A Handbook of Practical Auditing*. New Delhi : Sultan Chand & Sons. First Edition.
3. Saxena, R.G. (2018). *Principles and Practice of Auditing*. Mumbai: Himalaya Publishing House, Seventh Edition.

Course Code 22UCPC62	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
	CO 1	H	H	H	L	L	L	L	L	L
CO 2	H	H	H	H	M	L	L	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H

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### B.Com. Professional Accounting

(2020-21 onwards)

Semester VI	<b>AUDITING &amp; ASSURANCE- II</b>	Hours/Week: 6	
Core Course - 14		Credits: 4	
Course Code <b>20UCPC63</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts of company audit, bank audit, audit of different types of entities including service organisations and audit report. [K1]
- CO2 : explain the standards on auditing related to company audit, bank audit, different types of entities including service organisations and audit report. [K2]
- CO3 : apply the standards on auditing in the audit of different types of organisations and in the preparation of audit report. [K3]
- CO4 : analyse the check list for different types of entities. [K4]
- CO5 : create audit report for different types of entities and transactions. [K5]

### UNIT I

**Company Audit:** Eligibility, Qualifications and Disqualifications of an Auditor – Appointment of Auditor – Rotation of Auditor – Provisions Relating to Audit Committee – Auditor's Remuneration – Removal of Auditors – Ceiling on Number of Audits – Powers/Rights of Auditors – Duties of Auditors – Reporting under Companies Order, 2016 – Disclosure in the Auditor's Report – Cost Audit – Applicability of Cost Audit – Cost Auditor – Appointment and Removal of Cost Auditor. (18 Hours)

## UNIT II

**Analytical Procedures:** Purpose and Timings

**Audit of Items of Financial Statements:** Audit of Purchases, Depreciation, Share Capital

**Audit Report:** Introduction – Forming an Opinion on the Financial Statements – Objectives of the Auditor – Form of Opinion – Auditor’s Report – Contents. (18 Hours)

## UNIT III

**Audit of Banks:** Introduction – Types of Banks – Accounting System in Banks – Bank Audit Approach – Income Recognition Policy – Form and Content of Financial Statements – Audit of Accounts – Appointment, Remuneration, Powers of Auditor – Auditor’s Report – Conducting an Audit. (18 Hours)

## UNIT IV

**Audit of Different Types of Entities:** Government Audit – Audit of Local bodies – Audit of Non-Governmental Organisations (NGO’s) – Audit of Sole Trader – Audit of Firm – Audit of Charitable Institution. (18 Hours)

## UNIT V

**Audit of Service Organisations:** Audit of Educational Institutions – Audit of Hospital – Audit of Club – Audit of Cinema – Audit of Hire Purchase and Leasing Companies – Audit of Hotels. (18 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Independent Auditor’s Report for Audit of Items of Financial Statements
2. Independent Auditor’s Report for Audit of Co-operative Societies

## NOTE:

**Composition of the Question Paper:**

<b>Theory</b>	<b>:</b>	<b>70%</b>
<b>Application Based Questions</b>	<b>:</b>	<b>30%</b>

**TEXT BOOK**

Intermediate Course Study Material –*Auditing & Assurance*. The Institute of Chartered Accountants of India.

- Unit I - <https://resource.cdn.icai.org/66606bos53774-cp10.pdf>  
 Unit II - <https://resource.cdn.icai.org/66604bos53774-cp8.pdf>  
<https://resource.cdn.icai.org/66605bos53774-cp9.pdf>  
<https://resource.cdn.icai.org/66607bos53774-cp11.pdf>  
 Unit III - <https://resource.cdn.icai.org/66608bos53774-cp12.pdf>  
 Unit IV - <https://resource.cdn.icai.org/66609bos53774-cp13.pdf>  
 Unit V - <https://resource.cdn.icai.org/66609bos53774-cp13.pdf>

**REFERENCE BOOKS**

1. Dinkar Pagare, D. (2019). *Principles and Practice of Auditing*. New Delhi : Sultan Chand & Sons, Eleventh Edition.
2. Tandon, B.N., Sudharsanam, S., Sundhrabahu, S. (2015). *A Handbook of Practical Auditing*. New Delhi : Sultan Chand & Sons. First Edition.
3. Saxena, R.G. (2018). *Principles and Practice of Auditing*. Mumbai: Himalaya Publishing House, Seventh Edition.

Course Code	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	H	H	H	L	L	L	L	L	L	M
CO2	H	H	H	H	M	L	L	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

(2023 – 24 onwards)

Semester VI	<b>ADVANCED SPECIAL ACCOUNTING</b>	Hours/Week: 6	
Core Course-14		Credits: 4	
Course Code <b>22UCPC63</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concepts related to insurance, electricity, banking and non-banking financial companies and consolidated financial statements . [K1]
- CO2 : explain the relevant provisions of the Insurance Act, 1938, Relevant Provisions of Banking Regulation Act,1949, the electricity act, 2003, non banking financial companies and procedure for preparing consolidated financial statements. [K2]
- CO3 : prepare the financial statements of insurance companies, banking and non banking financial companies, electricity companies and consolidated financial statements. [K3]
- CO4 : analyse the financial performance and financial position of various financial statements. [K4]
- CO5 : criticize the financial statement analysis of banks, insurance companies and electricity companies [K5]

### UNIT I

**Financial Statements of Insurance Companies:** Important Terms – Various Types of Insurance – Distinction between Life Insurance and Other Forms of Insurance – Some Relevant Provisions of the Insurance Act, 1938 – IRDA Act 1999 and Insurance (Amendment) Act, 2015 – Accounting Technique of General Insurance – Preparation of Financial Statements. (18 Hours)

## UNIT II

**Financial Statements of Banks:** Some Relevant Provisions of Banking Regulation Act,1949 – Books of Accounts, Returns and Forms of Financial Statements – Capital Adequacy Norms – Income Recognition, Classification of Assets and Provisions – Some Special Transactions of Banks – Preparation of Financial Statements of Banks. (18 Hours)

## UNIT III

**Non Banking Financial Companies:** Definition – Registration – Classification – Residuary Non-Banking Companies – Income Recognition – Asset Classification – Provisioning Requirements – Preparation of Financial Statements of Non-Banking Financial Companies. (18 Hours)

## UNIT IV

**Accounts of Electricity Company:** Features – Account for Security Deposit – Account for Service Line cum Development Charges – Account for Grant Received under APDRP – Accounting for Depreciation: Weighted Average Rate – Advance Against Depreciation – Debt-Equity Ratio – Interest on Loan Capital – Return on Equity – Optimized Depreciated Replacement Cost. (18 Hours)

## UNIT V

**Consolidated Financial Statements:** Concepts – Purpose of Preparing the Consolidated Financial Statements – Advantages – Components – Consolidation Procedures – Calculation of Goodwill/Capital Reserve – Minority Interest.

Preparation of Consolidated Balance Sheet – Preparation of Consolidated Profit and Loss Account – Preparation of Consolidated Cash Flow Statement. (18 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Financial Statement Analysis of banks, insurance companies and electricity companies
2. Interpret the Results of Financial Statement Analysis

## NOTE

**Composition of the Question Paper:**

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

**TEXT BOOKS**

Intermediate Course Study Material – *Advanced Accounting*. The Institute of Chartered Accountants of India

Unit I - <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf> (P.No. 259 - 312)

Unit II - <https://resource.cdn.icai.org/66646bos53803-cp8u1.pdf>

- <https://resource.cdn.icai.org/66647bos53803-cp8u2.pdf>

- <https://resource.cdn.icai.org/66648bos53803-cp8u3.pdf>

- <https://resource.cdn.icai.org/66649bos53803-cp8u4.pdf>

- <https://resource.cdn.icai.org/66650bos53803-cp8u5.pdf>

- <https://resource.cdn.icai.org/66651bos53803-cp8u6.pdf>

Unit III - <https://resource.cdn.icai.org/66652bos53803-cp9.pdf>

Unit IV - <http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-12New.pdf> (P.No. 245 - 258)

Unit V - <https://resource.cdn.icai.org/66653bos53803-cp10.pdf>

**REFERENCE BOOKS**

1. Jain, S.P. & Narang, K.L. (2017). *Advanced Accountancy - Corporate Accounting*. Vol. II, Ludhiana: Kalyani Publishers. 22<sup>nd</sup> Revised Edition
2. Gupta, R.L. & Radhaswamy, M. (2014). *Advanced Accountancy*. Vol. II, New Delhi: Sultan Chand & Sons. Sixth Edition.

Course code 22UCPC63	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	H	H	L	-	-	-	-	-	L	-
CO2	H	H	L	-	-	-	-	L	L	-
CO3	H	H	L	M	M	L	L	L	L	L
CO4	H	H	L	L	L	L	H	L	L	L
CO5	H	H	-	-	-	-	-	-	-	-

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## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Re-accredited with 'A' Grade (3<sup>rd</sup> Cycle) by NAAC

**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2020 – 21 onwards)**

Semester VI	<b>ECONOMICS FOR FINANCE</b>	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code <b>20UCPE61</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the functions, theories and concepts related to Economics for finance. [K1]
- CO2 : describe the significance of public finance, fiscal policy, monetary policy, trade policy and exchange rate policy on economic development. [K2]
- CO3 : relate the taxonomies of different policies in Economics for finance for acceleration of economy. [K3]
- CO4 : analyse the facts of difference policies of Economics for finance for the upliftment of the economy. [K4]
- CO5 : criticise the impact of market failure, Uruguay GATT eighth round and concerns of WTO. [K5]

### UNIT I

**National Income:** Definition – Usefulness and Significance of National Income Estimates – Different Concepts of National Income - Measurement of National Income in India – Limitations and Challenges in National Income Computation.

**The Keynesian Theory of Determination of National Income:** Circular Flow in a Simple Two-Sector Model – Basic Concepts and Functions - Two-Sector Model of National Income Determination - The Investment Multiplier - Determination of Equilibrium Income: Three Sector Model - Four Sector Model.

**Public Finance:** The Allocation Function – Redistribution Function – Stabilization Function – Why do Markets Fail– Public Goods – Incomplete Information. (15 Hours)

## UNIT II

**Government Interventions:** Government Interventions to Correct Market Failure – Government Intervention to Minimize Market Power – Government Intervention to Correct Externalities – Government Intervention in case of Merit Goods – Government Intervention in case of Demerit Goods – Government Intervention in case of Public Goods – Price Intervention: Non Market Pricing – Government Intervention for Correcting Information Failure – Government Intervention for Equitable Distribution.

**Fiscal Policy:** Objectives of Fiscal Policy – Instruments of Fiscal Policy – Types of Fiscal Policy – Limitations of Fiscal Policy. (15 Hours)

## UNIT III

**Money Market:** Functions of Money – The Demand for Money – Theories of Demand for Money – Post-Keynesian Developments in the Theory of Demand for Money

**Money Supply:** Measurement of Money Supply – The Concept of Money Multiplier – The Money Multiplier Approach to Supply of Money

**Monetary Policy:** The Monetary Policy Framework – The Organisational Structure for Monetary Policy Decisions. (15 Hours)

## UNIT IV

**International Trade:** Theories of International Trade

**Instruments of Trade Policy:** Tariffs – Non-Tariff Measures (NTMS) – Export-Related Measures

**Trade Negotiations:** Taxonomy of Regional Trade Agreements (RTAs) – The General Agreement on Tariffs and Trade (GATT) – The World Trade Organization (WTO) – 25 Years of the WTO Achievements and Concerns. (15 Hours)

## UNIT V

**Exchange Rate and its Economic Effects:** The Exchange Rate – The Exchange Rate Regimes – Nominal Vs. Real Exchange Rates – The Foreign Exchange Market – Determination of Nominal Exchange Rate – Changes in Exchange Rates – Devaluation (Revaluation) Vs. Depreciation (Appreciation) – Impacts of Exchange Rate Fluctuations on Domestic Economy.

**International Capital Movements:** Types of Foreign Capital – Foreign Portfolio Investment – Reasons for Foreign Direct Investment – Modes and Benefits of FDI – Potential Problems Associated with FDI. (15 Hours)



Course Code 20UCPE61	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	H	M	M	M	M	-	L	H	-	M
CO2	M	H	H	H	L	M	-	M	-	-
CO3	H	H	M	M	M	-	-	H	M	M
CO4	H	M	H	L	M	L	-	L	L	L
CO5	M	H	H	M	L	-	M	H	-	-

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**B.Com. Professional Accounting**

(2023-24 onwards)

Semester VI	<b>STRATEGIC MANAGEMENT</b>	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code <b>22UCPE61</b>		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 : describe the reasons for the adoption of various types of strategies at corporate, business and functional level and understand the importance of organisational structure in strategic implementation and control. [K2]
- CO3 : apply the suitable model of strategy at different levels of organisations. [K3]
- CO4 : analyse the applicability of strategies in real time business situations. [K4]
- CO5 : recommend suitable strategic options to gain competitive advantage in different market positions of the industry. [K5]

### UNIT I

**Introduction to Strategic Management:** Introduction – Business Policy – Concept of Management – Concept of Strategy – Strategic Management – Importance – Limitations – Strategic Levels in Organisations.

**Strategic Planning:** Introduction – Strategic Decision Making – Strategic Intent – Vision, Mission and Objectives – Strategic Management Model - Stages in Strategic Management. (15 Hours)

## UNIT II

**Competitive Strategy:** Strategic Analysis – Methods of Industry and Competitive Analysis – Dominant Economic Features of the Industry – Nature and Strength of Competition – Triggers of Change – Prospects and Financial Attractiveness of Industries –Core Competencies- Competitive Advantage – Product Life Cycle – Boston Consulting Group (BCG) Growth Share Matrix– SWOT Analysis – Globalisation. (12 Hours)

## UNIT III

**Corporate Level Strategies:** Introduction – Stability Strategy –Characteristics – Reasons – Growth/Expansion Strategy – Characteristics – Reasons – Types – Expansion through Diversification – Expansions through Mergers and Acquisitions – Expansion through Strategic Alliance – Retrenchment/Turnaround Strategy – Characteristics – Reasons – Combination Strategy – Reasons.

**Business Level Strategies :** Introduction – Porter’s Five Forces Model – Competitive Analysis – Business Level Strategies – Michael Porter’s Generic Strategies – Cost Leadership Strategy – Differentiation Strategy –Focus Strategies – Best-Cost Provider Strategy.

(18 Hours)

## UNIT IV

**Functional Level Strategies:** Introduction – Marketing Strategy –Formulation – Strategic Marketing Techniques – Financial Strategy – Acquiring Capital to implement Strategies –Projected Financial Statements/Budgets – Utilisation of Funds – Evaluating the worth of the Business – Production/Operations Strategy – Production System – Operations Planning and Control – Logistics Management – Supply Chain Management – Research and Development Strategy – Human Resource Strategy. (15 Hours)

## UNIT V

**Organisation and Strategic Leadership:** Introduction – Organisation Structure – Simple Structure – Functional Structure – Divisional Structure – Multi Divisional Structure – Strategic Business Unit Structure – Matrix Structure – Network Structure – Hourglass Structure – Strategic Leadership.



**REFERENCE BOOKS**

1. Aswathappa, K., Sudarsana Reddy, G., (2015). *Strategic Management*. Mumbai: Himalaya Publishing House. 2<sup>nd</sup> Edition.
2. Prasad, L.M., (2018). *Strategic Management*. New Delhi: Sultan Chand & Sons, Sixth Revised Edition.
3. Jeyarathnam, M., (2011). *Business Policy and Strategic Management*. Mumbai: Himalaya Publishing House, Fifth Edition.

Course Code 22UCPE61	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
	CO 1	H	L	L	L	L	-	-	L	L
CO 2	H	M	H	H	H	H	L	H	-	-
CO 3	H	H	H	H	H	H	L	H	M	-
CO 4	H	H	H	H	H	H	H	H	H	M
CO 5	H	H	H	H	H	H	H	H	H	M

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### B.Com. Professional Accounting (2020 – 21 onwards)

Semester VI	<b>DECISION MAKING FOR MANAGEMENT</b>	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code <b>20UCPE62</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the objectives, significance, limitations of Management Accounting and its tools. [K1]
- CO2 : describe the procedures for preparing various statements, for calculating ratios, and for fixing prices under different situations. [K2]
- CO3 : prepare various statements, compute ratios for decision making purpose and to fix prices under different situations. [K3]
- CO4 : interpret the results obtained from various tools of management accounting for the purpose of decision making by management. [K4]
- CO5 : evaluate the pros and cons of transfer pricing and just in time concept. [K5]

#### UNIT I

**Introduction to Management Accounting:** Management Accounting - Definition - Objectives of Management Accounting - Role of Management Accounting in Management Process - Functions of Management Accounting - Significance of Management Accounting - Limitations of Management Accounting - Relationship between Management Accounting and Cost Accounting - Tools of Management Accounting – Comparative Statements – Common Size Statements – Trend Analysis. (15 Hours)

## UNIT II

**Ratio Analysis:** Meaning – Significance – Limitations – Types of Ratios – Liquidity Ratios – Leverage Ratios – Turnover Ratios – Profitability Ratios in relation to Sales – Profitability Ratios in relation to Investment – Earnings Ratios. (15 Hours)

## UNIT III

**Fund Flow Analysis:** Meaning of Fund – Fund Flow Analysis – Significance – Limitations - Statement of Changes in Working Capital – Funds from Operations – Sources of Funds – Application of Funds – Fund Flow Statement. (15 Hours)

## UNIT IV

**Pricing Decisions and Strategies:** Pricing Decisions and Strategies – New Product Pricing - Use of Costs in Pricing - Sensitivity Analysis in Pricing Decisions - Monopoly Pricing vs. Competitive Pricing - Bottom Line Pricing

**Costing of Service Sector** – Methods - Pricing - Performance Measurement. (15 Hours)

## UNIT V

**Activity Based Cost Management:** Introduction – Advantages – Disadvantages – Traditional Vs Activity Based Costing

**Enterprise Resource Planning (ERP)** – Meaning – Features of ERP - Benefits of ERP – Reasons for the Implementation of ERP by Companies

**Bench Marking** – Types – Stages in the process of Bench Marking – Pre-requisites of Bench Marking – Difficulties in implementation of Bench Marking. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Just-In-Time
2. Transfer Pricing

**NOTE:****Composition of the Question Paper: Theory : 20%****Problems : 80%****TEXT BOOKS**

Intermediate Course Study Material – *Cost & Management Accounting and Financial Management*. The Institute of Cost Accountants of India.

Unit I, II and III - <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-April-2021.pdf>

Final Course Study Material – *Strategic Cost Management – Decision Making*. The Institute of Cost Accountants of India.

Unit IV and V - [https://icmai.in/upload/Students/Syllabus2016/Final/Paper15\\_April\\_2021.pdf](https://icmai.in/upload/Students/Syllabus2016/Final/Paper15_April_2021.pdf)

**REFERENCE BOOKS**

1. Maheswari, S.N. (2021). *Cost and Management Accounting*. New Delhi: Sultan Chand & Sons Educational Publishers, 13<sup>th</sup> Edition.
2. Jain, S.P. & Narang, K.L. (2016). *Cost and Management Accounting*. New Delhi: Kalyani Publishers, 12<sup>th</sup> Edition.

Course code 20UCPE62	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	H	L	H	-	-	-	-	-	-	-
CO2	H	L	H	-	-	-	-	-	-	-
CO3	H	H	M	M	H	L	M	-	-	-
CO4	H	H	L	H	H	M	H	-	H	-
CO5	H	H	L	H	H	H	H	-	H	-

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## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2020-21 onwards)

Semester VI	<b>FINANCIAL SERVICES</b>	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code <b>20UCPE63</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the basic concepts in financial services. [K1]  
 CO2 : describe the guidelines, terms and conditions for various financial services. [K2]  
 CO3 : use various financial services in the progress of financial sector industry. [K3]  
 CO4 : criticise the performance of mutual funds and estimate the risks in discounting, factoring, forfaiting and credit rating. [K4]  
 CO5 : recommend the best financial service among various alternatives available. [K5]

### UNIT I

**Introduction to Financial Services:** Features of Financial Services – Importance of Financial Services – Classification of Financial Service Industry – Scope of Financial Services – Causes for Financial Innovation – Financial Services and Promotion of Industries – New Financial Products and Services – Innovative Financial Instruments – Classification of Equity Shares – Challenges Facing the Financial Service Sector – Present Scenario. (15 Hours)

### UNIT II

**Merchant Banking :** Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Merchant Bankers as Lead Managers – Qualities Required for Merchant Bankers – Guidelines for Merchant Bankers – Merchant Bankers'

Commission – Merchant Bankers in the Market-making Process – Progress of Merchant Banking in India – Problems of Merchant Bankers – Scope for Merchant Banking in India. (15 Hours)

### UNIT III

**Mutual Funds:** Introduction – Scope of Mutual Fund – Definition – Origin of the Fund – Types of Funds/Classification of Funds – Importance of Mutual Funds – Risks – Organisation of the Fund – Operation of the Fund – Facilities Available to Investors – Net Asset Value – Performance Evaluation of Mutual Funds – Sharpe's Model for Evaluation – Treynor's Model for Evaluation. (15 Hours)

### UNIT IV

**Discounting, Factoring and Forfaiting:** Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – International Factoring – Factoring in Other Countries – Accounting Treatment in the Books of Factor and Firm – Edi-factoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India. (15 Hours)

### UNIT V

**Credit Rating:** Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – SEBI Guidelines 1999 – New Symbols of Credit Rating – Practical Problems – Future of Credit Rating in India. (15 Hours)

### SELF STUDY FOR ASSIGNMENT

1. Factoring and Forfaiting in India
2. Credit Rating in India

### TEXT BOOK

Gordon, E. & Natarajan, K. (2016). *Financial Markets and Services*. Mumbai: Himalaya Publishing House, 10<sup>th</sup> Revised Edition.

**REFERENCE BOOKS**

1. Renuka Sharma. & Kiran Mehta., (2017). *Financial Services*. New Delhi: Cengage Learning India Private Limited.
2. Krishna Murari. (2019). *Financial Services*. New Delhi: Global Vision Publishing House.
3. Khan, M.Y. (2019). *Financial Services*. Uttar Pradesh: MC Graw Hill India Private Limited, 10<sup>th</sup> Edition.

Course Code 20UCPE63	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	H	L	L	L	L	M	-	L	-	-
CO2	H	H	M	L	L	L	-	L	-	L
CO3	H	L	L	H	H	H	H	L	M	L
CO4	H	H	H	H	H	H	H	H	M	L
CO5	H	H	H	H	H	H	H	M	L	L

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**VIRUDHUNAGAR - 626 001**

**B.Com. Professional Accounting**

**(2020-21 onwards)**

Semester VI	<b>STRATEGIC MANAGEMENT</b>	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code <b>20UCPE64</b>		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 : describe the reasons for the adoption of various types of strategies at corporate, business and functional level and understand the importance of organisational structure in strategic implementation and control. [K2]
- CO3 : apply the suitable model of strategy at different levels of organisations. [K3]
- CO4 : analyse the applicability of strategies in real time business situations. [K4]
- CO5 : recommend suitable strategic options to gain competitive advantage in different market positions of the industry. [K5]

### UNIT I

**Introduction to Strategic Management:** Introduction – Business Policy – Concept of Management – Concept of Strategy – Strategic Management – Importance – Limitations – Strategic Levels in Organisations.

**Strategic Planning:** Introduction – Strategic Decision Making – Strategic Intent – Vision, Mission and Objectives – Strategic Management Model - Stages in Strategic Management. (15 Hours)

## UNIT II

**Competitive Strategy:** Strategic Analysis – Methods of Industry and Competitive Analysis – Dominant Economic Features of the Industry – Nature and Strength of Competition – Triggers of Change – Prospects and Financial Attractiveness of Industries – Core Competencies – Competitive Advantage – Product Life Cycle – Boston Consulting Group (BCG) Growth Share Matrix – SWOT Analysis – Globalisation. (12 Hours)

## UNIT III

**Corporate Level Strategies:** Introduction – Stability Strategy – Characteristics – Reasons – Growth/Expansion Strategy – Characteristics – Reasons – Types – Expansion through Diversification – Expansions through Mergers and Acquisitions – Expansion through Strategic Alliance – Retrenchment/Turnaround Strategy – Characteristics – Reasons – Combination Strategy – Reasons.

**Business Level Strategies :** Introduction – Porter's Five Forces Model – Competitive Analysis – Business Level Strategies – Michael Porter's Generic Strategies – Cost Leadership Strategy – Differentiation Strategy – Focus Strategies – Best-Cost Provider Strategy. (18 Hours)

## UNIT IV

**Functional Level Strategies:** Introduction – Marketing Strategy – Formulation – Strategic Marketing Techniques – Financial Strategy – Acquiring Capital to implement Strategies – Projected Financial Statements/Budgets – Utilisation of Funds – Evaluating the worth of the Business – Production/Operations Strategy – Production System – Operations Planning and Control – Logistics Management – Supply Chain Management – Research and Development Strategy – Human Resource Strategy. (15 Hours)

## UNIT V

**Organisation and Strategic Leadership:** Introduction – Organisation Structure – Simple Structure – Functional Structure – Divisional Structure – Multi Divisional Structure – Strategic Business Unit Structure – Matrix Structure – Network Structure – Hourglass Structure – Strategic Leadership.



**REFERENCE BOOKS**

1. Aswathappa, K., Sudarsana Reddy, G., (2015). *Strategic Management*. Mumbai: Himalaya Publishing House. 2<sup>nd</sup> Edition.
2. Prasad, L.M., (2018). *Strategic Management*. New Delhi: Sultan Chand & Sons, Sixth Revised Edition.
3. Jeyarathnam, M., (2011). *Business Policy and Strategic Management*. Mumbai: Himalaya Publishing House, Fifth Edition.

Course Code 20UCPE64	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	H	L	L	L	L	-	-	L	L	-
CO2	H	M	H	H	H	H	L	H	-	-
CO3	H	H	H	H	H	H	L	H	M	-
CO4	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	H	H	H	H	H	H	M

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**VIRUDHUNAGAR - 626 001**

### B.Com. Professional Accounting

(2023 – 24 onwards)

Semester VI	<b>FINANCIAL MANAGEMENT - II</b>	Hours/Week: 5	
DSEC-4		Credits: 3	
Course Code <b>22UCPE64</b>		Internal 25	External 75

### COURSE OUTCOMES

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

- CO1 : state the concepts related to working capital management, capital investment and dividend decisions. [K1]
- CO2 : describe the procedures for determining capital budgeting, dividends, and working capital management through various methods and theories. [K2]
- CO3 : apply the techniques of capital budgeting, uncertainty in capital budgeting and working capital management. [K3]
- CO4 : analyse the results of various methods of evaluating capital budgeting, uncertainty in capital budgeting and interpret the results of working capital management. [K4]
- CO5 : Decide the receivables and cash management in accordance with the different situations. [K5]

### UNIT I

**Investment Decisions:** Purpose of Capital Budgeting – Capital Budgeting Process – Types of Capital Investment Decisions – Estimation of Project Cash Flows – Basic Principles for Measuring Project Cash Flows – Capital Budgeting Techniques – Traditional or Non-Discounting Techniques – Discounting Techniques – Special Cases of Capital Budgeting.

(15 Hours)

## UNIT II

**Risk Analysis in Capital Budgeting:** Risk and Uncertainty – Sources of Risk – Techniques of Risk Analysis in Capital Budgeting – Statistical Techniques – Other Techniques.  
(15 Hours)

## UNIT III

**Dividend Decisions:** Introduction – Significance of Dividend Policy – Forms of Dividend – Relationship between Retained Earnings and Growth – Determinants of Dividend Decisions – Practical Considerations in Dividend Policy – Theories of Dividend.  
(15 Hours)

## UNIT IV

**Management of Receivables:** Meaning and Objective – Aspects of Management of Debtors – Factors Determining Credit Policy – Factors under the Control of Finance Manager – Approaches to Evaluation of Credit Policies – Financing Receivables – Innovations in Receivable Management – Monitoring of Receivables.  
(15 Hours)

## UNIT V

**Management of Payables:** Introduction – Cost and Benefits of Trade Credit – Computation of Cost of Payables.

**Treasury and Cash Management:** Meaning – Functions of Treasury Management – Management of Cash – Methods of Cash Flow Budgeting – Cash Management Models – Developments in Cash Management.  
(15 Hours)

## SELF STUDY FOR ASSIGNMENT

3. Evaluating Receivables and Implementation of Credit Policy
4. Cash Management

## NOTE

**Composition of the Question Paper:**

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

**TEXT BOOK**

Intermediate Course Study Material – Financial Management. The Institute of Chartered Accountants of India

- Unit I - <https://resource.cdn.icai.org/66673bos53808-cp7.pdf>
- Unit II - <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
- Unit III - <https://resource.cdn.icai.org/66675bos53808-cp9.pdf>
- Unit IV - <https://resource.cdn.icai.org/66679bos53808-cp10u4.pdf>
- Unit V - <https://resource.cdn.icai.org/66680bos53808-cp10u5.pdf>  
<https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>

**REFERENCE BOOKS**

1. Maheshwari. (2019). S.N., *Financial Management Principles and Practice*. New Delhi: Sultan Chand & Sons, Fourteenth Edition.
2. Murthy., A. (2013). *Financial Management*. Chennai : Margham Publications. I Edition.
3. Palani Velu., V.R. (2012). *Financial Management*. New Delhi: S.Chand and Company Pvt. Ltd., Second Revised Edition.

Course code 22UCPE64	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	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M

Dr. A. Aruna Devi  
Head of the Department

Dr. M.Subasini  
Course Designer



## V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

### B.Com. Professional Accounting (2020– 21 onwards)

Semester VI	<b>RESEARCH METHODOLOGY</b>	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code <b>20UCPE65</b>		Internal 25	External 75

#### COURSE OUTCOMES

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

- CO1 : state the meaning, characteristics, objectives, importance, types, sources and concepts related to research methodology. [K1]
- CO2 : describe the procedure to be followed for conducting the research. [K2]
- CO3 : use the tools and techniques of research methodology in real life situations. [K3]
- CO4 : interpret the findings of the study, report writing and recommend suitable solutions to the problems under study. [K4]
- CO5 : construct interview schedule and reports related to various research problems. [K5]

#### UNIT I

**Research:** Meaning – Objectives – Types – Methods: Case Study Method, Survey Method, Review of Literature – Selection and Formulation of Research Problem, Research Process.

**Hypotheses:** Meaning – Types – Sources – Characteristics of a Good Hypothesis.

**Research Design:** Meaning – Importance – Contents of Research Design. (15 Hours)

## UNIT II

**Methods of Data Collection:** Sources of Data – Primary – Secondary – Methods of Collecting Primary Data

**Observation:** Meaning – Types – Merits and Demerits of Observation Method.

**Experimentation method:** Meaning – Evaluation of Experimentation Method.

**Interviewing:** Personnel interview – Meaning- Types – Evaluation of Interviewing – Interviewing Process. Telephone Interviewing – Merits and Demerits. Mail Survey – Procedure – Evaluation. (15 Hours)

## UNIT III

**Sampling:** Meaning - Census Vs. Sampling – Characteristics of a Good Sample – Sampling Techniques – Probability Sampling – Non Probability Sampling – Sample Design and Choice of Sampling Technique – Selection of Sample Units – Sample Size – Sampling and Non-Sampling Errors. (15 Hours)

## UNIT IV

**Tools for Data collection:** Preparation of Observation Schedule, Construction of Interview Schedule. Questionnaire: Principles to Construct a Questionnaire, Types of Questions in a Questionnaire – Pre-Testing and Pilot Study. Scaling Techniques – Different Scaling Techniques (Including Thurstone method and Guttman's Cumulative Scale), General Principles in Construction of Scales, Measures of Reliability and Validity of Scales. (15 Hours)

## UNIT V

**Processing and Reporting:** Processing of data – Editing, Coding, Classification, Tabulation and Interpretation. Content Analysis.

**Report Writing:** Types of Reports – steps in Report Writing – Format of a Research Report – Principles of writing. Documentation – Footnotes and bibliography. (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Construction of Questionnaire
2. Construction of reports

**TEXT BOOK**

Krishnaswami. O. R. (2018). *Methodology of Research in Social Sciences*. Mumbai: Himalaya Publishing House

**REFERENCE BOOKS**

1. Kothari, C.R. (2013). *Research Methodology: Methods and Techniques*. New Delhi, New Age International (P) Ltd. Publishers, Second Revised Edition, Reprint.
2. Pauline V. Young. (2015). *Scientific Social Surveys*. New Delhi: Prentice Hall Of India.
3. William G. Zikmand & Dryden. (2016). *Business Research Methods*. United States: Oxford University Publishers.

Course Code	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	H	H	H	M	M	-	L	H	-	M
CO2	H	M	H	M	L	M	-	M	-	-
CO3	H	H	M	M	M	-	-	H	M	L
CO4	H	H	H	L	L	M	-	H	L	M
CO5	M	H	H	M	L	-	L	H	-	-

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### B.Com. Professional Accounting

(2020 - 21 onwards)

Semester VI	<b>INVESTMENT MANAGEMENT</b>	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code		Internal	External
<b>20UCPE66</b>		25	75

#### COURSE OUTCOMES

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

- CO1 : state the meaning, objectives, features and characteristics of investment and portfolio management. [K1]
- CO2 : describe the factors, theories, models and approaches in investment and portfolio management. [K2]
- CO3 : apply various theories, methods, techniques for various investment and portfolio analysis. [K3]
- CO4 : compare various methods, theories, models and techniques to find out the profitable investment. [K4]
- CO5 : recommend the suitable investment by analysing the safety returns, liquidity position, easy marketability and the risks involved. [K5]

#### UNIT I

**Investment:** Definitions - Classification of Investment - Investment Vs. Speculation – Gambling - Factors Favouring Investment - Objectives – Features– Process – Opening of Demat Account- Investment Alternatives.

(15 Hours)

## UNIT II

**Equity and Bond Valuation:** Theoretical Approach to Valuation of Stock - Methods of Valuation of Equity Shares – Approaches to Valuation of Equity Shares – M.M. Hypothesis – Gordon’s Model – Walter’s Model – Price Earning Ratio – Explicit Resale Price Method (ERP)- Bond Valuation – Return on Bonds – Constant Required Returns – Changing Required Returns – Yield to Maturity (YTM). (15 Hours)

## UNIT III

**Approaches to Security Analysis:** Fundamental Analysis -Economic Analysis –Industry Analysis – Factors Influencing the Growth of Industry - Company Analysis- Analysis of Financial Statements – Limitations of Financial Statements – Fundamental Valuation Models. (15 Hours)

## UNIT IV

**Technical Analysis:** Basic Assumptions of Technical Analysis – Differences Between Technical Analysis and Fundamental Analysis – Theories, Techniques and Methods of Movements of Stock Prices - Dow theory - Minor Trends- Chartist Method - Charts – Important Chart Patterns Adopted in Technical Analysis - Head and Shoulders – Moving Averages Method – Oscillator – Triangles – Elliot Wave Theory – Short Selling – Odd Lot Trading. (15 Hours)

## UNIT V

**Portfolio Management Theory:** Meaning – Definition – Portfolio Management Process – Factors Contributing to Portfolio Management – Principles - Policies of Portfolio Management - Markowitz Model – Sharpe’s Portfolio Model – Risk Return in Sharpe Model – Baumol’s Model - Capital Asset Pricing Model (CAPM) –Security Market Line (SML) - Limitations of CAPM – Arbitrage Pricing Theory (APT) Model – Differences Between CAPM and APT – Problems in Portfolio Management . (15 Hours)

## SELF STUDY FOR ASSIGNMENT

1. Suitable Investment Decision by Individual Investors
2. Suitable Investment Decision by Government Company

**NOTE:**

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

**TEXT BOOK**

1. Natarajan, L. (2014). *Investment Management; Security Analysis and Portfolio Management*. Vikas Publishing House Private Limited, Noida, 2<sup>nd</sup> Edition,

**REFERENCE BOOKS**

1. Punithavathi Pandiyan, (2013). *Security Analysis and Portfolio Management*. Vikas Publishing House Private Limited, Noida, 2<sup>nd</sup> Edition.
2. Donald E. Fisher & Ronald J. Jordan, (2013). *Security Analysis and portfolio Management*. New Delhi : Pearson Prentice Hall of India , 10<sup>th</sup> Impression.
3. Bhalla V.K. (2011). *Investment Management; Security analysis and Portfolio Management*. New Delhi: S. Chand & Co. Ltd, 17<sup>th</sup> Edition.
4. Prasanna Chandra, (2021). *Investment analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Publishing Company Limited, 6<sup>th</sup> Edition.

Course Code 20UCPE66	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	L	-	-	-	L	M	-	L	-
CO2	-	-	L	L	L	H	-	-	-	-
CO3	H	L	L	-	L	H	L	-	-	-
CO4	M	L	-	L	H	H	L	L	-	-
CO5	L	-	-	-	M	H	H	L	-	-

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### B.Com. Professional Accounting

(2020 – 21 onwards)

Semester: VI	<b>ACCOUNTING SOFTWARE LAB</b>	Hours/Week: 2	
SEC – 6		Credits: 2	
Course Code <b>20UCPS61P</b>		Internal 40	External 60

### COURSE OUTCOMES

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

- CO1 : describe all the basic features for any exercise in accounting software lab. [K3]
- CO2 : describe the specific procedures for executing the program. [K3]
- CO3 : execute the program as per the data and criteria given. [K3]
- CO4 : display the results and explain the method of execution. [K4]
- CO5 : justify the answers for various viva-voce questions. [K5]

1. Creation of a new company.
2. Alteration of existing company details.
3. Opening two or more company with different names.
4. Creation of groups in tally.
5. Creation of single and multiple ledgers in tally.
6. Creation of different types of vouchers.
7. Creation of final accounts without opening balances.
8. Creation of final accounts with opening balances covering all types of vouchers.  
Preparation and printing of daybooks, ledgers and trial balance.
9. Establishing GST and Defining Tax Details.
10. Recording Intrastate Inward Supplies of Goods and Services.
11. Recording Interstate Inward Supplies of Goods and Services.
12. Generating GSTR 1 Report in Tally ERP 9.
13. Setting off Input Tax Credit.
14. Exporting Returns and Uploading to GSTN

Course Code 20UCPS61P	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	H	H	L	-	H	L	-	H	L	-
CO2	H	H	L	-	H	L	-	H	L	-
CO3	H	H	-	-	H	L	-	H	L	-
CO4	H	H	-	-	H	H	M	H	H	-
CO5	H	H	-	-	H	H	M	H	H	-

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