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 (3rd Cycle) by NAAC
VIRUDHUNAGAR – 626 001

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
REGULATIONS AND SYLLABUS
(with effect from Academic Year 2023 - 2024)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 14 UG Programmes (SF), 13 PG Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC) &Tamil Nadu State Council for Higher Education (TANSCHE) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

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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, Computer Applications and Computer Applications - Graphic Design
Commerce & Management	:	Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration

PG PROGRAMMES

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

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

List of Non Major Elective Courses (NME)
(2023-2024 onwards)

UG PROGRAMMES

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	23UHIN11	I	History(EM)
Indian Constitution	23UHIN21	II	History(EM)
சுற்றுலா ஓர் அறிமுகம்	23UHIN11	I	History (TM)
இந்திய அரசியலமைப்பு	23UHIN21	II	History(TM)
Popular Literature and Culture	23UENN11	I	English
English for Professions	23UENN21	II	
பேச்சுக்கலைத்திறன்	23UTAN11	I	Tamil
பயன்முறைத் தமிழ்	23UTAN21	II	
Practical Banking	23UCON11	I	Commerce (Aided)
Basic Accounting Principles	23UCON22	II	
Financial Literacy-I	23UCON12	I	Commerce (SF)
Financial Literacy -II	23UCON21	II	
Self-Employment and Startup Business	23UCCN11	I	Commerce CA (SF)
Fundamentals of Marketing	23UCCN21	II	
Women Protection Laws	23UCPN11	I	Commerce (Professional Accounting)
Basic Labour Laws	23UCPN21	II	

Basics of Event Management	23UBAN11	I	Business Administration
Business Management	23UBAN21	II	
Quantitative Aptitude I	23UMTN11	I	Mathematics
Quantitative Aptitude II	23UMTN21	II	
Physics for Everyday life -I	23UPHN11	I	Physics
Physics for Everyday life -II	23UPHN21	II	
Food Chemistry	23UCHN11	I	Chemistry
Drugs and Natural Products	23UCHN21	II	
Ornamental fish farming and Management	23UZYN11	I	Zoology
Biocomposting for Entrepreneurship	23UZYN21	II	
Foundations of Baking and Confectionery	23UHSN11	I	Home Science – Nutrition and Dietetics
Basic Nutrition and Dietetics	23UHSN21	II	
Nutrition and Health	23UBCN11	I	Biochemistry
Life Style Diseases	23UBCN21	II	
Social and Preventive Medicine	23UMBN11	I	Microbiology
Nutrition & Health Hygiene	23UMBN21	II	
Herbal Medicine	23UBON11	I	Biotechnology
Organic farming and Health Management	23UBON21	II	
Basics of Fashion	23UCFN11	I	Costume Design And Fashion
Interior Designing	23UCFN21	II	
Office Automation	23UCSN11	I	Computer Science
Introduction to Internet and HTML 5	23UCSN21	II	
Office Automation	23UITN11	I	Information Technology
Introduction to HTML	23UITN21	II	
Introduction to HTML	23UCAN11	I	Computer Applications
Fundamentals of Computers	23UCAN21	II	
Introduction to HTML	23UGDN11	I	Computer Applications - Graphic Design
Fundamentals of Computers	23UGDN21	II	
Organic Farming	23UBYN11	I	Botany
Nursery and Landscaping	23UBYN12		
Mushroom Cultivation	23UBYN21	II	
Medicinal Botany	23UBYN22		
Cadet Corps for Career Development I	23UNCN11	I	National Cadet Corps
Cadet Corps for Career Development II	23UNCN21	II	

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

Offered

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.

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

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

Vision of the Department of Commerce PA

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

Mission of the Department of Commerce PA

- To provide an environment for gaining knowledge on professional avenues in Commerce.

- To encourage the students to maintain independence of thought and action in all their activities.

- To give confidence to the students by involving them in hands on training in professional firms.

- To generate the students as potential job providers.

B.1.1 Programme Educational Objectives (PEOs)

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

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

The students will be able to

- recognise the diversified needs of industry, academia and research and pursue lifelong learning and continuous improvement of their knowledge and skills.

- apply their knowledge and skills in diverse industries with the highest professional and ethical standards.

- become a creative, innovative and socially responsible entrepreneur and leader at global level and be able to face any challenges with courage and confidence.

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

B.1.2 Programme Outcomes (POs)

POs shall be based on Graduate Attributes (GAs) of the Programme. The GAs are the attributes expected of a graduate from a Programme in terms of knowledge, skills, attitude and values. The Graduate Attributes include Disciplinary Knowledge, Communication Skills, Critical Thinking, Problem Solving, Analytical Reasoning, Research Related Skills, Co-

operation/Team Work, Scientific Reasoning, Reflective Thinking, Information/Digital Literacy, Multicultural Competence, Moral and Ethical Awareness/Reasoning, Leadership Qualities and Lifelong Learning.

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

1 apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)

2 articulate innovative thoughts and ideas proficiently in both in spoken and written forms. (*Communication Skills)*

3 identify, formulate and solve problems in real life situations scientifically / systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving)*

4 critically analyse, synthesize and evaluate data, theories and ideas to provide valid suggestions through assignments, case studies, Internship and projects for the fullfillment of the local, national and global developmental needs. (*Critical Thinking and Analytical Reasoning)*

5 use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning)*

6 self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence)*

7 uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness)*

B.1.3 Programme Specific Outcomes (PSOs)

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

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

PO1- *Disciplinary Knowledge*

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

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

PO2 - *Communication Skills*

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

PO3 - *Scientific Reasoning and Problem Solving*

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

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

PO4 - *Critical Thinking and Analytical Reasoning*

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

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

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

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

PO6 - *Cooperation/Team Work and Multicultural Competence*

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

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PO7 - *Moral and Ethical Awareness*

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

PO-PEO Mapping Matrix

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

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

B.1.4 Course Outcomes (COs)

    Course Outcomes are narrow statements restricted to the Course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.
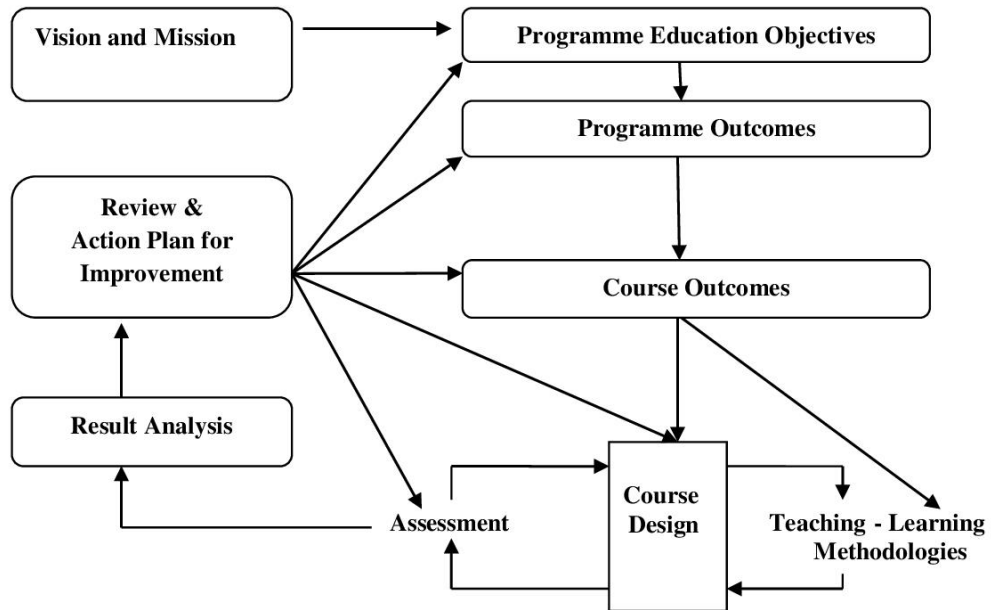
It is important to determine the methods of assessment. A comprehensive assessment strategy may be outlined using the revised Bloom's Taxonomy levels.

BLOOM'S TAXONOMY
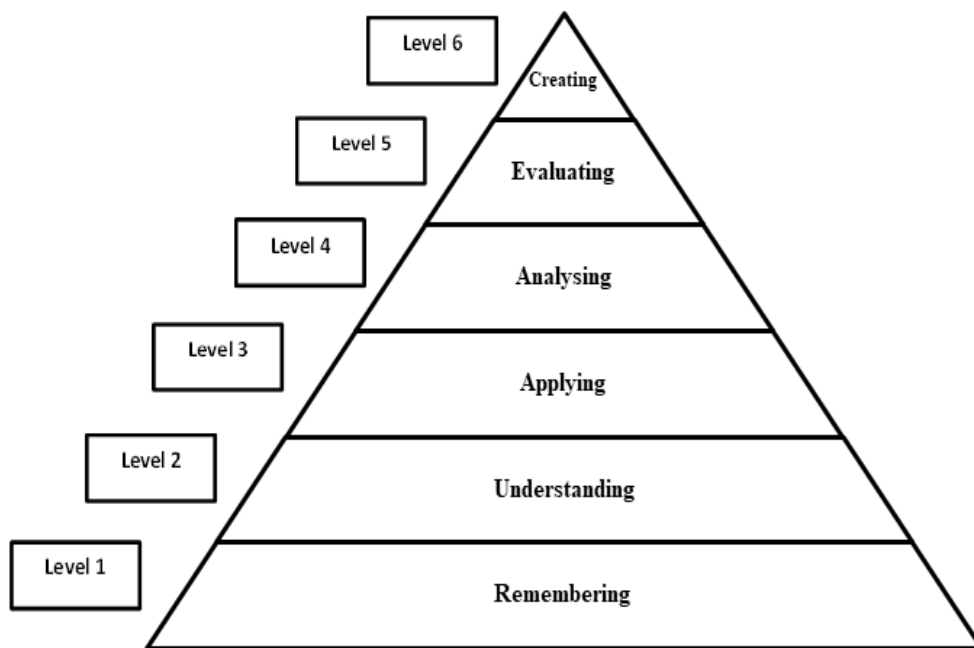
CO – PO Mapping of Courses

After framing the CO statements, the COs framed for each Course is mapped with POs based on the relationship that exists between them. The COs which are not related toany 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
		Elective 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

B.2 EVALUATION SCHEME

B.2.1.PART II

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

INTERNAL ASSESSMENT

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	15
Practical	:	5+5
Total	**:**	**25**

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

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B.2.2.Part I & PART III - Core Courses, Discipline Specific Elective Courses & Elective Courses

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

INTERNAL ASSESSMENT

Distribution of Marks

Theory

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

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

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

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

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

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

SUMMATIVE EXAMINATION

Question Pattern   **Duration: 3 Hours**

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

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

INTERNAL ASSESSMENT

Distribution of Marks

Theory

Mode of Evaluation			Marks
Internal Test		:	15
Assignment	K2 Level	:	5
Quiz	K2 Level	:	5
Total		**:**	**25**

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

Two Assignments   - Better of the two will be considered

Three Quiz Tests   - Best of the three will be considered

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

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

Summative Examination

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

Question Pattern   **Duration: 2 Hours**

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

B.2.6 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
Total	:	**25***

*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
				Total	**100**

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 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.

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment –Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

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

Attainment Levels of COs

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

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

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

PO Assessment Tools

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

Programme Articulation Matrix (PAM)

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

Indirect Attainment of POs for all Courses

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

Attainments of POs for all Courses

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

Overall PO Attainment= 75% of Direct PO Attainment +

25% of Indirect PO Attainment (Graduate Exit Survey

& Participation in Co- curricular and

Extra curricular Activities)

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRMME EDUCATIONAL OBJECTIVES

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

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR – 626 001

BACHELOR OF COMMERCE
B.COM. PROFESSIONAL ACCOUNTING- 4031
Outcome Based Education with Choice Based Credit System
Programme Structure - Allotment of Hours and Credits
For those who join in the Academic Year 2023-2024

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
Part I : Tamil /Hindi	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part II : English	6(3)	6(3)	6(3)	6(3)	-	-	24(12)
Part III : Core Courses, Discipline Specific Elective Courses , Allied Courses & Self Study Course							
Core Course	5(5)	5(5)	5(5)	5(5)	5(4)	6(4)	31(28)
Core Course	5(5)	5(5)	5(5)	4(4)	5(4)	6(4)	30(27)
Core Course	-	-	-	-	5(4)	6(4)	11(8)
Core Course Project	-	-	-	-	1(1)	-	1(1)
DSEC	-	-	-	-	5(3)	5(4)	10(7)
DSEC	-	-	-	-	5(3)	5(4)	10(7)
Elective Course	4(3)	4(3)	4(3)	4(3)	-	-	16(12)
Self Study Course	-	-	-	-	-	0(1)	0(1)
Part IV : Skill Enhancement Courses, Non Major Elective Courses, Ability Enhancement Compulsory Courses, Generic Elective Courses & Self Study Course							
SEC	2(2)	-	1(1)	-	-	-	3(3)
SEC	-	2(2)	2(2)	2(2)	2(2)	2(2)	10(10)
Non Major Elective Course	2(2)	2(2)	-	-	-	-	4(4)
AECC - Value Education	-	-	-	-	2(2)	-	2(2)
AECC - Environmental Studies	-	-	-	2(2)	-	-	2(2)
GEC-1	-	-	1(1)	-	-	-	1(1)
GEC -2	-	-	-	1(1)	-	-	1(1)
Self Study Course	-	-	-	-	0(1)	-	0(1)
Part V : Extension Activities	-	-	-	0(1)	-	-	0(1)
Total	**30 (23)**	**30 (23)**	**30 (23)**	**30 (24)**	**30 (24)**	**30 (23)**	**180 (140)**
Extra Credit Course (Self Study Course)	**-**	**-**	**-**	**-**	-	0(2)	0(2)

DSEC: Discipline Specific Elective Course   SEC: Skill Enhancement Course

AECC : Ability Enhancement Compulsory Course   GEC: Generic Elective Course

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B.COM. PROFESSIONAL ACCOUNTING- 4031
PROGRAMME CONTENT
SEMESTER I

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

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.	**Part I**		Tamil-I/ Hindi – I	23UTAG21/ 23UHDG21	6	3	3	25	75	100
2.	**Part II**		English -II	23UENG21	6	3	3	25	75	100
3.	**Part III**	Core Course -3	Financial Accounting - II	23UCPC21	5	5	3	25	75	100
4.		Core Course -4	Business Statistics	23UCPC22	5	5	3	25	75	100
5.		Elective Course	Business Laws	23UCPA21	4	3	3	25	75	100
6.	**Part IV**	NME- 2	Basic Labour Laws	23UCPN21	2	2	3	25	75	100
7.		SEC-2	Logical Reasoning	23UCPS21	2	2	3	25	75	100
			Total		**30**	**23**				**700**

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B.Com. Professional Accounting

(2023-2024 onwards)

Semester I		Hours/Week: 5	
Core Course - 1	**FINANCIAL ACCOUNTING -I**	Credits: 5	
Course Code		Internal	External
23UCPC11		25	75

COURSE OUTCOMES:

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

CO1 : state the golden rules, accounting concepts and conventions and also state the meaning, advantages and disadvantages of various process of accounting. [K1]

CO2 : describe the types of errors, methods of depreciation and the reasons for preparing various accounts and statements.[K2]

CO3 : explain the concepts and accounting treatment for discounting, endorsement, renewal and retirement of bills of exchange. [K2]

CO4 : prepare the financial statements of sole proprietorship and to prepare the financial statements for Non-Profit Organisations to find out the profitability and to know the financial position. [K3]

CO5 : apply the accounting knowledge in preparing bank reconciliation statement, in rectifying the errors and to prepare depreciation accounts. [K3]

UNIT I

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

(15 Hours)

UNIT II

Final Accounts: Final Accounts of Sole Trading Concern– Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (15 Hours)

UNIT III

Depreciation: Depreciation – Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method – Conversion method – Sum of Digits Method. (15 Hours)

UNIT IV

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

UNIT V

Non-Profit Organisation: 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)

SELF STUDY FOR ASSIGNMENT

1. Sum of Digits Method of Depreciation
2. Retirement of Bill under Rebate

NOTE:

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

Problems : 80 %

TEXT BOOKS

1. Jain, S.P. & Narang, K.L. (2018).*Advanced Accountancy: Principles of Accounting Including GST.* Volume - I, New Delhi: Kalyani Publishers, 20th 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.

3. Maheswari,S.N.*Financial Accounting*, Noida: Vikas Publications, Eleventh Edition.

4. Gupta, R.L &Gupta, V.K.(2022). *Financial Accounting*.New Delhi: Sultan Chand & Sons, Eighth Edition.

WEB RESOURCES

Unit I: https://resource.cdn.icai.org/74611bos60479-fnd-cp2-u6.pdf

https://resource.cdn.icai.org/74612bos60479-fnd-cp3.pdf

Unit II: https://resource.cdn.icai.org/74616bos60479-fnd-cp7-u1.pdf

Unit III: https://resource.cdn.icai.org/74614bos60479-fnd-cp5.pdf

https://resource.cdn.icai.org/74615bos60479-fnd-cp6.pdf

Unit IV: https://resource.cdn.icai.org/74620bos60479-fnd-cp9.pdf

Unit V: https://resource.cdn.icai.org/74619bos60479-fnd-cp8.pdf

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPC11**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	2	2	2	2	3	2	2
CO2	3	3	3	3	2	2	1	1	2	1
CO3	3	3	3	3	3	2	2	2	2	1
CO4	3	3	3	3	3	2	2	2	3	1
CO5	3	3	3	3	3	2	2	2	2	1

Dr. CMA A. Aruna Devi   Dr. CMA A. Aruna Devi

Head of the Department   Course Designer

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting

(2023-2024 onwards)

Semester I		Hours/Week: 5	
Core Course - 2	**PRINCIPLES OF MANAGEMENT**	Credits: 5	
Course Code		Internal	External
23UCPC12		25	75

COURSE OUTCOMES:

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

CO1 : state the basic management concepts and functions of Management.[K1]

CO2 : explain the characteristics, types, tools and techniques of Planning, Organising, Staffing, Directing, Co-ordinating and Control.[K2]

CO3 : describe the process, procedures and steps in various management functions.[K2]

CO4 : apply the various theories of Motivation in real life situations. [K3]

CO5 : identify the modern challenges in the management function and find solutions. [K3]

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOKS

1. Gupta,C.B, (2021). *Management Theory and Practice*.New Delhi :S.Chand&Sons Co. Ltd.

2.DinkarPagare. (2018).*Principles of Management*.New Delhi: Sultan Chand& Sons Publications, Sixth Edition.

3.Tripathi,P.C.& Reddy,P.N, (2017).*Principles of Management*.Noida: Tata McGraw Hill, Sixth Edition.

4. Prasad,L.M. (2019).*Principles of Management*, New Delhi :S.Chand&Sons Co. Ltd.

5.Sharma,R.K, ShashiK.Gupta&Rahul Sharma.(2021).*Business Organisation and Management*, New Delhi: Kalyani Publications.

REFERENCE BOOKS

1.SundarK.(2014).*Principles of Management*.Chennai :VijaiNicholos Imprints Limited.

2. Harold Koontz & Heinz Weirich.(2020).*Essentials of Management*.New Delhi: McGraw Hill, Sultan Chand and Sons, Eleventh Edition.

3. Grifffin.(2019). *Management Principles and Applications*.India :Cengage Learning.

4. Mintzberg,H.(2022).*The Nature of Managerial Work*, Harper & Row, New York.

5. Eccles,R.G. &Nohria, N.(1992).*Beyond the Hype: Rediscovering the Essence of Management.*India: Boston The Harvard Business School Press.

WEB RESOURCES

1   http://www.universityofcalicut.info/sy1/management

2   https://www.managementstudyguide.com/manpower-planning.htm

3   https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

4   https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code 23UCPC12	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	2	3	2	3	1	3	1	3
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

Dr. CMA A. Aruna Devi   Dr.D.Jeyapriya

Head of the Department   Course Designer

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting

(2023-2024 onwards)

Semester I	BUSINESS ECONOMICS	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code		Internal	External
23UCPA11		25	75

COURSE OUTCOMES:

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

CO1 : state the basic concepts of business economics. [K1]

CO2 : describe the usefulness and significance of national income, sources and determinants of money supply .[K2]

CO3 : explain various laws relating to demand, supply, utility and production .[K2]

CO4 : apply the various theories and laws in the decision making of business.[K3]

CO5 : calculate the national income and to measure money supply.[K3]

UNIT I

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

UNIT II

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

UNIT III

Consumer Behaviour : Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning– Definition – Assumptions – Significance and Properties – Consumer's Equilibrium Price.

Theory of Production: Introduction – Factors of Production – Production Function – Production Optimization

Price Determination in Different Markets: Introduction - Market Structure - Perfect Competition, Monopoly, Monopolistic Competition, Duopoly, Oligopoly – Price Leadership- "Kinked Demand" Curve.   (12 Hours)

UNIT IV

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

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.   (12 Hours)

UNIT V

Money Market : The Concept of Money Demand: Function of Money – The Demand for Money - Theories of Demand for Money - Post-Keynesian Developments in the Theory of Demand for Money – Concept of Money Supply – The Sources of Money Supply – Measurement of Money Supply – Determinants of Money Supply – The concept of Money Multiplier   (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Demand Determinants
2. Determinants of Money Supply

TEXT BOOKS

1. Sankaran, S. (2013).*Business Economics*. Chennai: Margham Publications, Fourth Edition

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

3. Dutt & Sundaram.(2023).*Indian Economy*. New Delhi: S.Chand & Sons, Seventy Second Edition.

REFERENCE BOOKS

1. Ahuja,*H.L.* (2019). *Business Economics–Micro & Macro*.New Delhi:S Chand and Company Private Ltd.

2 .Chaudhary, C.M. (2019). *Business Economics*.RBSA Publishers.

3. Jain, T.P. (2014), *Business Economics.*Global Publication Private Ltd.

4. Mithani, D.M. (2010). *Money, Banking, International Trade and Public Finance*. Mumbai: Himalaya Publishing House Pvt.Ltd, Sixteenth Revised Edition.

5. Puri,V.K&. Mishra, S.K.(2015).*Indian Economy*. Mumbai :Himalaya Publishing house, Thirty Third Revised Edition.

WEB RESOURCES

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

https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf

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

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

Unit III - https://resource.cdn.icai.org/74660bos60481-fnd-p4-cp2-u2.pdf

https://resource.cdn.icai.org/74662bos60481-fnd-p4-cp3-u1.pdf

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

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

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

Unit V - https://resource.cdn.icai.org/74674bos60481-fnd-p4-cp8-u1.pdf

https://resource.cdn.icai.org/74675bos60481-fnd-p4-cp8-u2.pdf

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPA11**	PO1		PO 2	PO3		PO4		PO 5	PO 6	PO 7
	PSO 1. a	PSO 1. b	PSO 2.	PSO 3. a	PSO 3. b	PSO 4. a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	2	2	3	2	3	1	3	1	3
CO2	3	2	2	3	2	3	1	3	1	3
CO3	3	2	2	3	2	3	2	3	2	3
CO4	3	2	2	3	2	3	2	3	2	3
CO5	3	2	2	3	2	3	2	3	2	3

Dr. CMA A. Aruna Devi   Dr.D.Jeya priya

Head of the Department   Course Designer

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B.Com. Professional Accounting

(2023-2024 onwards)

Semester I		Hours/Week: 2	
NME - 1	**WOMEN PROTECTION LAWS**	Credits: 2	
Course Code **23UCPN11**		Internal 25	External 75

COURSE OUTCOMES

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

CO1 : state the basic concepts of women protection in The Hindu Succession Act, 1956, The Protection of Women from Domestic Violence Act, 2005,The Maternity Benefit (Amendment) Act 2017, The Indecent Representation of Women (Prohibition) Act, 1986 , The Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013, Married Women Rights in India, The Dowry Prohibition Act, 1961 [K1]

CO2 : highlight the eligibility and applicability of Women Protection Acts[K1]

CO3 : describe the features and powers of protection officers and Government [K2]

CO4 : explain the provisions of women protection acts in complaint process [K2]

CO5 : Apply the provisions of women protection acts by knowing offences, penalty and punishment [K3]

UNIT-I

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

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

UNIT II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

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

SELF STUDY FOR ASSIGNMENT

1.Case laws related to Women Protection

2.Recent Amendments for Women Protection

TEXT BOOK

Study Material Prepared by the Course Teacher

REFERENCE BOOKS

1.Das.P.K.(2011).*Protection of Women from Domestic Violence.*New Delhi: Universal Law Publishing Company Private Ltd,Fourth Edition

2.ParasDiwan, PeeyushiDiwan(2016). *Modern Hindu Law(Codified and Uncodified)*,Haryana: Allahabad Hindu Agency,Ninth Edition.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPN11**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	2	3	1	2	3	2	3	3	2	1
CO2	2	3	1	2	3	2	3	3	2	1
CO3	3	3	1	1	3	3	3	3	3	1
CO4	3	3	1	1	3	3	3	3	3	1
CO5	3	3	1	1	3	3	3	3	3	1

Dr. CMA.A.ArunaDevi   Dr.G.Balasaraswathi

Head of the Department   Course Designer

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting

(2023-2024 onwards)

Semester I		Hours/Week: 2	
SEC – 1 Foundation Course	**QUANTITATIVE SKILLS**	Credits: 2	
Course Code **23UCPF11**		Internal	External
		25	75

COURSEOUTCOMES

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

CO1 : state the basic concept of set theory ,differential and integral calculus, permutations and combinations [K1]

CO2 : recognise the types of sets, methods of describing sets, rules of calculus, permutations and combinations [K1]

CO3 : explain the properties and operations on sets, De-morgan's laws. [K2]

CO4 : describe the methods of differential and integral calculus, permutation and combination[K2]

CO5 : compute the permutations and combinations, the marginal cost and revenue using calculus and prove the De-morgan's laws using venn diagram.[K2]

UNIT I

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

UNIT II

Differential Calculus: Differential Calculus Rules (excluding trigonometric functions) – Sum Rule – Product Rule –Quotient Rule – Function of a Function Rule – Applications of Marginal Cost and Marginal Revenue.   (8 Hours)

UNIT III

Integral Calculus: Methods of Integral Calculus – Rules –Method of Substitution – Integration by Parts. (4 Hours)

UNIT IV

Permutations: Factorial notation – Permutations of n different things – Circular Permutations – Permutations of things not all different. (4 Hours)

UNIT V

Combinations: Restricted Combinations – Combinations of things not all different.

(4 Hours)

SELF STUDY FOR ASSIGNMENT

1. Number System
2. Cartesian Product of sets

NOTE:

Composition of the Question Paper:

Theory : 20 %

Problems : 80 %

TEXT BOOKS

1. Vittal,P.R.(2018).*BusinessMathematics.*Chennai:MarghamPublications, Revised and Enlarged Edition.

2. Manoharan,M. &Elango,C. (2013). *Business Mathematics.* Palani: Palani Paramount Publications.

REFERENCEBOOKS

1. Sancheti, D.C. &Kapoor, V.K. (2015).*Business Mathematics.* New Delhi: S.Chand& Company Pvt. Ltd, Eleventh Edition.

2. Ponnienselvi, M. &Sridevi, N. (2011). *Business Mathematics.* Virudhunagar:YogaPublishing House, Second Revised and Enlarged Edition.

3. Ranganath, G.K. Santangiram, &Rajaram. (2011). *Business Mathematics.* New Delhi: Himalaya Publishing House.

WEB RESOURCES

1. **https://resource.cdn.icai.org/66816bos53874cp7.pdf**

2. **https://resource.cdn.icai.org/66820bos53874cp8a.pdf**

3. **https://resource.cdn.icai.org/66821bos53874cp8b.pdf**

4. **https://resource.cdn.icai.org/66815bos53874cp5.pdf**

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPF11**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	2	2	1	1	1	1	2	1	1	1
CO2	2	2	1	1	1	1	2	1	1	1
CO3	2	2	1	2	2	2	2	1	1	1
CO4	2	2	1	2	2	2	2	1	1	1
CO5	3	3	3	3	3	3	3	2	1	1

Dr.A.ArunaDevi   Dr.G.Balasaraswathi

Head of the Department   Course Designer

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN
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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting
(2023-2024 onwards)

Semester II		Hours/Week: 5	
Core Course - 3	**FINANCIAL ACCOUNTING -II**	Credits: 5	
Course Code		Internal	External
23UCPC21		25	75

COURSE OUTCOMES

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

CO1 : state the concepts relating to single entry system, branch accounts, partnership accounts and company accounts. [K1]

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

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

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

CO5 : apply the knowledge in preparing partnership accounts and company accounts under different situations. [K3]

UNIT I

Accounting from Incomplete Records: Incomplete Records –Meaning and Features – Limitations –Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.   (15 Hours)

UNIT II

Branch Accounts: Branch – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches - Foreign Branches. (15 Hours)

UNIT III

Partnership Accounts –I: Partnership Accounts: Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

(15 Hours)

UNIT IV

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

UNIT V

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. Issue of Debentures
2. Methods of Calculation of Profit

NOTE:

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

                Problems   : 80 %

TEXT BOOKS

1. Jain, S.P. & Narang, K.L. (2018).*Advanced Accountancy: Principles of Accounting Including GST.* Volume - I, New Delhi: Kalyani Publishers, 20th 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.

3. Maheswari,S.N.*Financial Accounting*, Noida: Vikas Publications, Eleventh Edition.

4. Gupta, R.L &Gupta, V.K.(2022). *Financial Accounting*.New Delhi: Sultan Chand & Sons, Eighth Edition.

WEB RESOURCES:

Unit I: https://resource.cdn.icai.org/74613bos60479-fnd-cp4.pdf

Unit II: https://resource.cdn.icai.org/74721bos60485-inter-p1-cp15.pdf

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

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

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

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

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

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

Unit V: https://resource.cdn.icai.org/74629bos60479-fnd-cp11-u2.pdf

https://resource.cdn.icai.org/74630bos60479-fnd-cp11-u3.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPC21**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	3	3	3	3	1	2	3	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	2	1	1	2
CO4	3	3	3	3	3	2	1	2	2	3
CO5	3	3	3	3	3	3	1	1	2	3

Strong – 3   Medium – 2   Low – 1

Dr. CMA A. Aruna Devi   Dr. CMA A. Aruna Devi

Head of the Department   Course Designer

V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting
(2023-24 onwards)

Semester II		Hours/Week: 5	
Core Course - 4	**BUSINESS STATISTICS**	Credits: 5	
Course Code		Internal	External
23UCPC22		25	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. [K2]

CO4: construct the value of index numbers, trend analysis by using time series and theoretical distributions. [K3]

CO5: interpret the results obtained in frequency distribution, measures of central tendency, dispersion, correlation, regression, index numbers, time series analysis and theoretical distributions. [K3]

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)

UNIT II

Measures of Central Tendency and Dispersion: Mean - Median - Mode - Dispersion- Range - Quartile Deviation - Mean Deviation - Standard Deviation - Co-efficient of Variation. (15 Hours)

UNIT III

Correlation: Meaning - Methods of studying Correlation - Karl Pearson's Co-efficient of Correlation - Spearman's Rank Correlation - Concurrent Deviation Method

Regression: Meaning - Types of Regression - Regression Lines - Regression Equations - Regression Co-efficient. (15 Hours)

UNIT IV

Index Numbers: Meaning - Uses - Methods of Constructing Index Numbers - Laspayre's Method - Paasche's Method - Fisher's Ideal Index Method - Cost of Living Index Numbers.

Probability: Terms of Probability – Theorems of Probability: Addition Theorem, Multiplication Theorem, Baye's Theorem. (15 Hours)

UNIT V

Theoretical Distributions: Binomial Distribution: Properties of Binomial Distribution (Except Skewness and Kurtosis) and its Applications - Poisson Distribution; Properties of Poisson Distribution and its Applications - Normal Distribution – Properties of Normal Distribution and its Applications. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Correlation
2. Problems in the Construction of Index Numbers

NOTE:

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

                                                Problems   **: 80 %**

TEXT BOOKS

1. Gupta, S.P. & Gupta, M.P. (2017). *Business Statistics.* New Delhi, Sultan Chand & Company Ltd., 18th Edition. (Unit I - IV)
2. Pillai, R.S.N. & Bagavathi,V. (2017). *Statistics - Theory and Practice.* New Delhi, S.Chand & Company Ltd. (Unit V)

REFERENCE BOOKS

1. Gupta, S.P. (2015). *Elementary Statistical Methods.* New Delhi: Sultan Chand & Sons, 37th Revised Edition.

2. Arora,P.N., Sumeet Arora, Arora,S. & Amit Arora. (2010). *Comprehensive Statistical Methods.* New Delhi, Sultan Chand & Company Ltd.,

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course code 23UCPC22	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	3	1	3	3	1	2	2	1	1
CO2	3	3	1	3	3	1	3	2	2	-
CO3	3	3	1	3	3	2	3	3	2	-
CO4	3	3	1	3	3	3	3	3	2	-
CO5	3	3	1	3	3	3	3	3	2	1

Strong – 3   Medium – 2   Low – 1

Dr. A. Aruna Devi   Dr. G. Balasaraswathi
Head of the Department   Course Designer

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B.Com. Professional Accounting

(2023-2024 onwards)

Semester II	**BUSINESS LAWS**	Hours/Week: 4	
Elective Course		Credits: 3	
Course Code		Internal	External
23UCPA21		25	75

COURSE OUTCOMES:

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

CO1 : State the provisions relating to business laws. [K1]

CO2 : Understand and Explain the Provisions of Sale of Goods Act.[K2]

CO3 : Describe the rights and duties of parties involved in various Acts. [K2]

CO4 : Apply the provisions of Business laws and Sale of goods Act in real life situation. [K3]

CO5 : Interpret different cases relating to Contracts, negotiable instruments & Sale of goods by applying the suitable provisions. [K3]

UNIT I

Indian Regulatory Framework: Introduction – Sources of law – Process of making law – Enforcing the law – Structure of the Indian Judicial System.

The Negotiable Instruments Act, 1881: Meaning – Characteristics – Bill of Exchange – Promissory Note – Cheque – Classification of Negotiable Instruments – Transfer of Negotiable Instruments – Dishonour of Cheques – Presentment of Instruments – Rules of Compensation. (12 Hours)

UNIT II

Contract Laws I : Nature of Contracts – Consideration – Other Essential Elements of a Contract – Performance of Contract – Breach of Contract and its Remedies – Contingent and Quasi Contracts (12 Hours)

UNIT III

Contract Laws II: Contract of Indemnity and Guarantee – Bailment and Pledge – Agency.   (12 Hours)

UNIT IV

The Sale of Goods Act, 1930: Meaning - Essentials - Contract of Sale - An overview of Conditions and Warranties – Transfer of Ownership and Delivery of Goods - Rules - Rights and Duties of Buyer - Rights of Unpaid Seller.   (12 Hours)

UNIT V

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

The Limited Liability Partnership Act, 2008: Introduction - Covering Nature and Scope - Essential Features - Characteristics of LLP – Incorporation - Differences with other forms of Organization.   (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Characteristics of LLP
2. Unpaid Seller

NOTE:

Composition of the Question Paper:

Application based   **: 30 %**

Knowledge based   **: 70 %**

TEXT BOOKS

1. Kapoor ,N.D.(2022).*Business Laws*. New Delhi :Sultan Chand and Sons, Twenty Third Revised Edition.
2. Pillai,R.S.N.(2007).*Business Law*. New Delhi :S.Chand&Sons.
3. Kuchhal,M.C&VivekKuchhal.(2018).*Business law*. New Delhi: S Chand Publishing House, Seventh Edition.
4. Dhandapani,M.V. Business Laws.New Delhi :Sultan Chand andSons,.
5. Shusma Aurora.(2020).*Business Law*. New Delhi: Taxmann, Eighth Edition.

REFERENCE BOOKS

1. PreethiAgarwal.(2023).*Business Law*.Chennai : CA Foundation Study Material.

2. Saravanavel, Sumathi&Anu.(2018).*Business Law*.Mumbai: Himalaya Publications.

3. Kavya&Vidhyasagar.*Business Law*.New Delhi: Nithya publication.

4. Geet, D.(2017).*Business Law*.Pune :NiraliPrakashan Publication, Third Edition.

5. Sreenivasan,M.R.(2018).*Business Laws*.Chennai:Margham Publications.

WEB RESOURCES

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

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

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

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

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

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

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

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

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

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

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

Course Code **23UCPA21**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	3	1	3	2	1	3	2	3	2	3
CO2	3	1	3	2	1	3	2	3	2	3
CO3	3	1	1	2	1	3	1	1	2	1
CO4	3	1	3	2	1	3	2	3	2	3
CO5	3	1	3	2	1	3	2	3	2	3

Strong – 3   Medium – 2   Low – 1

Dr. CMA A. Aruna Devi   Mrs.A.Alphonse Mary

Head of the Department   Course Designer

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting

(2023-2024 onwards)

Semester II		Hours/Week: 2	
NME -2	**BASIC LABOUR LAWS**	Credits: 2	
Course Code		Internal	External
23UCPN21		25	75

COURSE OUTCOMES

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

CO1 : state the basic concepts relating to labour laws. [K1]

CO2 : outline the essential elements, Contribution, applicability and non- applicability of various Acts. [K1]

CO3 : describe the features and purposes of various Acts. [K2]

CO4 : explain the provisions relating to Factories Act, Employees Provident Fund Act, Employee State Insurance Act and Minimum Wages Act. [K2]

CO5 : apply the provisions of labour laws in real life situations.[K3]

UNIT- I

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

(6 Hours)

UNIT- II

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

(6 Hours)

UNIT- III

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

(6 Hours)

UNIT-IV

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

(6 Hours)

UNIT-V

Payment of Gratuity Act, 1972 : Introduction – Objective – Important Definitions – Payment of Gratuity – Forfeiture of Gratuity – Amount and Application of Gratuity – Mode of Payment – Recovery of Gratuity. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Penalties for Contravention of Provisions of Factories Act

2. Provisions of Maternity Benefits Act, 2017

TEXT BOOK

Study Material Prepared by the Course Teacher.

REFERENCE BOOKS

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

WEB RESOURCE

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

Strong – 3   Medium – 2   Low – 1

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

Head of the Department   Course Designer

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VIRUDHUNAGAR – 626 001

B.Com. Professional Accounting

(2023-2024 onwards)

Semester II		Hours/Week: 2	
SEC-2	**LOGICAL REASONING**	Credits :2	
Course Code		Internal	External
23UCPS21		25	75

COURSE OUTCOMES

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

CO1 : Retrieve the basic mathematical problems with logical reasoning. [K1]

CO2 : Find the appropriate solutions to problems with logical thinking [K1]

CO3 : Explain the aptitude problems, reasoning skills to enhance their career in Government and Corporate sector. [K2]

CO4 : Understand the problems in competitive examinations and solve them confidently. [K2]

CO5 : Apply the computational skills on problem solving. [K3]

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. RajinderDhillon, S., Mishra, R.K., &ShashikalaChoudhary. (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

SELF STUDY FOR ASSIGNMENT

1.Seating Arrangement

2.Syllogism

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

Course Code **23UCPS21**	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	2	2	3	3	3	3	3	2	2	1
CO2	2	2	3	3	3	3	3	1	2	2
CO3	1	2	3	3	3	3	1	2	1	2
CO4	2	1	3	3	3	1	3	2	2	2
CO5	2	2	3	3	3	3	1	2	2	1

Strong – 3   Medium – 2   Low – 1

Dr. CMA. Aruna Devi   Mrs. S. Swathi Sundari

Head of the Department   Course Designer