



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 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 (TANSCHHE) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

Arts & Humanities	:	History (E.M. & T.M.), English, Tamil
Physical & Life Sciences	:	Mathematics, Zoology, Chemistry, Physics, Biochemistry, Home Science - Nutrition and Dietetics, Costume Design and Fashion, Microbiology, Biotechnology, Computer Science, Information Technology 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, Home Science - Nutrition and Dietetics, 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. Self Study Courses
9. Extra Credit Courses (Optional)

List of Non Major Elective Courses (NMEC) Offered

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	
Practical Banking	III	Commerce
Basic Accounting Principles	IV	
Business Management	III	Business Administration
Entrepreneurship	IV	
Quantitative Aptitude – I	III	Mathematics
Statistics and Operation Research	IV	
Physics in Everyday life	III	Physics
Fundamentals of Electronics	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

3. List of Non Major Elective Courses (NMEC) Offered (2023-24 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 Administration
Entrepreneurship	IV	
Quantitative Aptitude – I	III	Mathematics
Statistics and Operation Research	IV	
Physics in Everyday life	III	Physics
Fundamentals of Electronics	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	

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

4. அடிப்படைத் தமிழ் - எழுத்தறிதல்
5. அடிப்படைத் தமிழ் - மொழித்திறனறிதல்

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

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

Mission of the Department of Commerce

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

B.1.1 Programme Educational Objectives (PEOs)

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

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

The students will be able to

- become a successful entrepreneur and job provider with leadership and managerial qualities
- apply the digital knowledge and the acquired skills in all fields (Accounting, Taxation, Banking, *etc.*) to suit the needs of the employment/business/profession.
- exhibit professional ethics and moral values as an individual and as a team in their activities towards society

Key Components of Mission Statement	PEO1	PEO2	PEO3
To provide learning environment by inculcating research aptitude	✓	✓	✓
To apply the findings and suggestions of their project works for the betterment of the society	-	✓	✓
To transform into dynamic entrepreneurs and potential job providers.	✓	-	✓

B.1.2 Programme Outcomes (POs)

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

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

- 1 apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)
- 2 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. Programme, the students will be able to

PO1 - *Disciplinary Knowledge*

PSO 1.a : apply effectively the acquired knowledge of concepts, principles, laws and practices of Accounting, Banking, Marketing, Management, Auditing, Insurance and Economics for Post Graduate Programmes or Professional Programmes like CMA, CS and CA.

PSO 1.b : be placed as accountants, consultants, advisors, clerks, assistants to professionals, agents or become job providers.

PO2 – *Communication Skills*

PSO 2 : communicate confidently and effectively the commerce related contents to consumers, entrepreneurs and other recipients in their career at all levels in the institution or organisation.

PO3 – *Scientific Reasoning and Problem Solving*

PSO 3.a : identify the problems in association with finance and accounting in real life situations and solve them systematically by applying financial, marketing, statistical and accounting tools and techniques.

PSO 3.b : budget, assess and plan for future investment, expenses and taxes by analysing and interpreting financial and accounting statements.

PO4 – *Critical Thinking and Analytical Reasoning*

PSO 4 : evaluate the theories and practices of commerce and economic and provide valid conclusions contributing to the economics and social development of nation.

PO5 – *Digital Literacy, Self - Directed and Lifelong Learning*

PSO 5.a : make use of ICT and reflective thinking for self directed learning to face career challenges.

PSO 5.b : enhance their knowledge and update their skill in software applications in commerce practices and provide valuable consultancy services to customers, consumers and taxpayers as their lifelong learning process in the fields of their interest.

PO6 – *Co-operation/Team Work and Multicultural Competence*

PSO 6 : self manage and strengthen inter personal relationship with multicultural competence by adopting managerial skills in team work to achieve common goal for the betterment of the institution / organisation and society.

PO7 –Moral and Ethical Awareness

PSO 7 : uphold the imbibed legal, ethical and moral values in every sphere of life and strive for shifting from material system to DEMAT (de-material) system (paper to paperless) for sustainable environment.

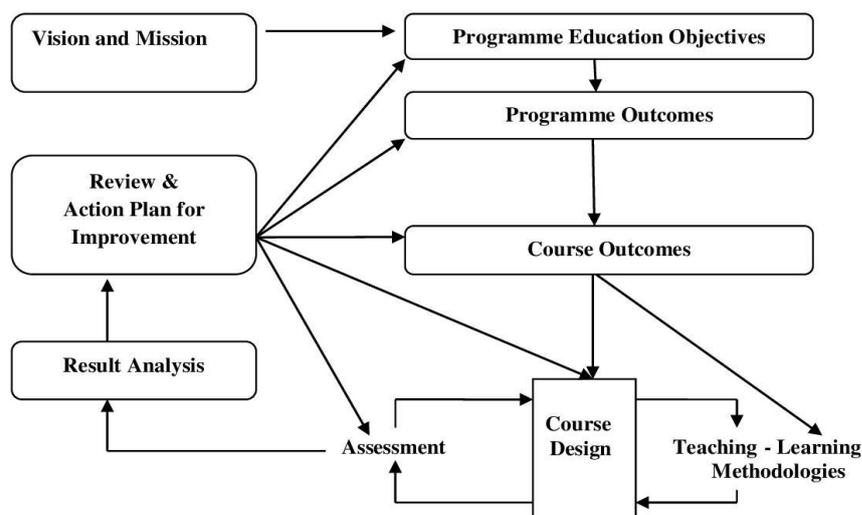
PO-PEO Mapping Matrix

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

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

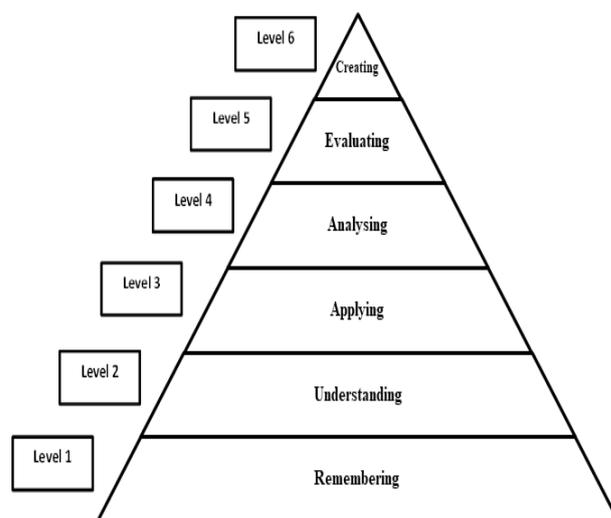
B.1.4 Course Outcomes (COs)

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



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

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I	:	Tamil/Hindi/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)
Part V	:	Self Study Course
		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	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
Total	:	25

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

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

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory	25	75	100
Practical	40	60	100

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
Total		:	25

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

Two Assignments - Best 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

Mode of Evaluation		Marks
Periodic Test	:	15
Project	:	10
Total	:	25

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
Total					45*

*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
Total					75

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

Mode of Evaluation		Marks
Periodic Test	:	40
Model Examination	:	60
Total	:	100

Two Periodic Tests - Better of the two will be considered

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

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

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

Two Assignments - Best 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
Total	:	40

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
Total					25

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
Total					60

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

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
Total		:	100

Two Periodic Tests - Best of the two will be considered

Two Assignments - Best 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
Total					30

Question Pattern for Model Examination

Duration: 2 Hours

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

B.2.5 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

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

Distribution of Marks

Mode of Evaluation		Marks
Periodic Test	:	40
Model Examination	:	60
Total	:	100

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
Total	:	25*

*The marks obtained will be calculated for 100 marks

B.2.7 Extra Credit Course

- Two credits are allotted for the Extra Credit Course offered by the Department.
- Assessment by Internal Examiner Only

Mode of Evaluation	:	Marks
Project Work and Report	:	60
Presentation and Viva -voce	:	40
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 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.

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.

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

Programme Articulation Matrix (PAM)

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

Indirect Attainment of POs for all Courses

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

Attainments of POs for all Courses

Pos	PO 1	PO 2	PO 3	PO4	PO 5	PO 6	PO 7
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 $\geq 60\%$ 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 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
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
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. Programme.



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BACHELOR OF COMMERCE (4027/4028)

[B.Com. & B.Com.(CA)]

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2020-2021

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
Part I : Tamil /Hindi/ Alternate Course	5(3)	5(3)	-	-	-	-	10(6)
Part II : English	6(3)	6(3)	-	-	-	-	12(6)
Part III : Core Courses, Discipline Specific Elective Courses , Allied Courses & Self Study Course							
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)
Part IV : Skill Enhancement Courses, Non Major Elective Courses, Ability Enhancement Compulsory Courses, Generic Elective Courses & Self Study Course							
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)
Part V : Extension Activities	-	-	-	0(1)	-	-	0(1)
Total	30 (21)	30 (21)	30 (25)	30 (27)	30 (23)	30 (23)	180 (140)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

AECC : Ability Enhancement Compulsory Course

GEC: Generic Elective Course



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PART I-TAMIL

S.No.	Sem.	Code	Title of the Course	Credits	Marks
1.	I	20UCOT11	சந்தையியல் - I	3	100
2.	II	20UCOT21	சந்தையியல்- II	3	100
TOTAL				6	200

PART I –HINDI

S.No.	Sem.	Code	Title of the Course	Credits	Marks
1.	I	20UHDG11/ 22UHDG11	Hindi - Paper I Prose – I & II, Ancient Stories - I, General Essays, Functional Hindi – I & Grammar/ General Hindi - I	3	100
2.	II	20UHDG21/ 22UHDG21	Hindi - Paper II Drama, One Act Play, Letter, Correspondence, Functional Hindi – II & Grammar/ General Hindi - II	3	100
TOTAL				6	200

PART II-ENGLISH

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1.	I	20UENG11A/ 20UENG11B/ 20UENG11C	English – Paper I English for Advanced Learners – I English for Career Guidance – I English for Communicative Competence-I	3	100
2.	II	20UENG21A/ 20UENG21B/ 20UENG21C	English – Paper II English for Advanced Learners – II English for Career Guidance – II English for Communicative Competence – II	3	100
TOTAL				6	200

PART III - CORE, DISCIPLINE SPECIFIC ELECTIVE COURSES

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	I	20UCOC11	Financial Accounting -I	5	100
2	II	20UCOC21	Financial Accounting - II	5	100
3	III	20UCOC31/ 20UCOC31N	Cost Accounting	5	100
4	III	20UCOC32	Business Statistics	5	100
5	III	20UCOC33/ 20UCOC33N	Business Communication	4	100
6	IV	20UCOC41/ 20UCOC41N	Partnership Accounting	5	100
7	IV	20UCOC42	Business Mathematics	5	100
8	IV	20UCOC43	Banking Theory, Law and Practice	5	100
9	V	20UCOC51/ 20UCOC51N	Corporate Accounting	5	100
10	V	20UCOC52	Income Tax Law and Practice –I	5	100
11	V	20UCOC53	Business Legislations – I	5	100
12	V	20UCOE51/ 20UCOE51N 20UCOE52/ 20UCOE53	DSEC-1 Business Environment / International Marketing / Methodology of Research in Social Sciences	3	100
13	V	20UCOE54/ 20UCOE55/ 20UCOE55N 20UCOE56	DSEC-2 Financial Markets & Services / Portfolio Management / Web Designing	3	100
14	VI	20UCOC61	Management Accounting	5	100
15	VI	20UCOC62	Income Tax Law And Practice –II	5	100
16	VI	20UCOC63	Business Legislations – II	4	100
17	VI	20UCOE61 / 20UCOE62 / 20UCOE63	DSEC-3 Human Resource Management / Industrial Relations / Business Organisation and Management	3	100
18	VI	20UCOE64 / 20UCOE65 / 20UCOE66	DSEC-4 Retail Marketing / Marketing Research / Electronic Practices in Commerce	3	100
19	VI	20UCOQ61	Self Study Course Core Courses Quiz- Online	1	100
Total				81	1900

PART III – ALLIED COURSE

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	I	20UCOA11	Managerial Economics	3	100
2	I	20UCOA12	Elements of Company Organization	3	100
3	II	20UCOA21	Economic Development of India	3	100
4	II	20UCOA22	Principles of Insurance	3	100
5	III	20UCOA31/ 20UCOA31N	Principles of Management	3	100
6	III	20UCOA32	Information Technology	3	100
7	IV	20UCOA41	Auditing	3	100
8	IV	20UCOA42	Entrepreneurship Development	3	100
Total				24	800

PART IV -SKILL ENHANCEMENT COURSES

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	I	20UCOS11P	MS Office Practical	2	100
2	II	20UCOS21P/ 22UCOS21P	E-Commerce Practical/ Desktop Publishing	2	100
3	II	20UCOS22P	Tally Lab	2	100
4	III	20UCOS31	Soft Skill Development	2	100
5	IV	20UCOS41	Mathematics for Competitive Examinations	2	100
6	VI	20UCOS61P	Practical Advertising	2	100
Total				12	600

PART IV – NON MAJOR ELECTIVE COURSES

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	III	20UCON31/ 20UCON31N/ 22UCON31	Practical Banking/ Financial Literacy I	2	100
2	IV	20UCON41/ 20UCON41N/ 22UCON41	Basic Accounting Principles/ Financial Literacy II	2	100
Total				4	200

**PART IV-ABILITY ENHANCEMENT COMPULSORY COURSES,
GENERIC ELECTIVE COURSES AND INTERNSHIP /FIELD PROJECT**

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	I	20UGVE11	Value Education	2	100
2	III	20UGEH31/ 20UGEW32	1. Human Rights / 2. Women Studies	1	100
3	IV	20UGEC41 / 20UGEM42 / 20UGEA43 / 20UGED44	1. Constitution of India/ 2. Modern Economics/ 3. Adolescent Psychology/ 4. Disaster Management	1	100
4	V	20UGES51	Environmental Studies	1	100
5	V	20UGCE51	Self Study Course Practice for Competitive Examinations - Online	1	100
Total				6	500

EXTRACREDIT COURSES

S. No.	Sem.	Code	Title of the Course	Credits	Marks
1	V	20UCOO5PR	Project	2	100
Total				2	100

Part V - EXTENSION ACTIVITIES

S. No.	Semester	Title of the Course	Course Code	Credit
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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BACHELOR OF COMMERCE

Programme Code – 4027

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	சந்தையியல் - I	20UCOT11	5	3	3	25	75	100	
2.	Part II	English –I	20UENG11A/ 20UENG11B/ 20UENG11C	6	3	3	25	75	100	
3.	Part III	Core Course -1	Financial Accounting -I	20UCOC11	5	5	3	25	75	100
4.		Allied Course -1	Managerial Economics	20UCOA11	5	3	3	25	75	100
5.		Allied Course -2	Elements of Company Organization	20UCOA12	5	3	3	25	75	100
6.	Part IV	SEC – 1	MS Office Practical	20UCOS11P	2	2	2	40	60	100
7.		AECC – 1	Value Education	20UGVE11	2	2	-	100	-	100
Total				30	21				700	

B.Com. - SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		சந்தையியல்- II	20UCOT21	5	3	3	25	75	100
2.	Part II		English –II	20UENG21A/ 20UENG21B/ 20UENG21C	6	3	3	25	75	100
3.	Part III	Core Course -2	Financial Accounting - II	20UCOC21	5	5	3	25	75	100
4.		Allied Course -3	Economic Development of India	20UCOA21	5	3	3	25	75	100
5.		Allied Course -4	Principles of Insurance	20UCOA22	5	3	3	25	75	100
6.	Part IV	SEC-2	E-Commerce Practical	20UCOS21P	2	2	2	40	60	100
7.		SEC-3	Tally Lab	20UCOS22P	2	2	2	40	60	100
Total					30	21				700

B.Com. - SEMESTER III

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -3	Cost Accounting	20UCOC31	5	5	3	25	75	100
2.		Core Course -4	Business Statistics	20UCOC32	5	5	3	25	75	100
3.		Core Course -5	Business Communication	20UCOC33	5	4	3	25	75	100
4.		Allied Course -5	Principles of Management	20UCOA31	5	3	3	25	75	100
5.		Allied Course -6	Information Technology	20UCOA32	5	3	3	25	75	100
6.	Part IV	SEC – 4	Soft Skill Development	20UCOS31	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
Total				30	25				800	

B.Com. - SEMESTER IV

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -6	Partnership Accounting	20UCOC41	6	5	3	25	75	100
2.		Core Course -7	Business Mathematics	20UCOC42	5	5	3	25	75	100
3.		Core Course -8	Banking Theory, Law and Practice	20UCOC43	5	5	3	25	75	100
4.		Allied Course -7	Auditing	20UCOA41	5	3	3	25	75	100
5.		Allied Course -8	Entrepreneurship Development	20UCOA42	4	3	3	25	75	100
6.	Part IV	SEC -5	Mathematics for Competitive Examinations	20UCOS41	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.	Part V	Extension Activities			-	1	100			
Total					30	27	900			

B.Com. - SEMESTER V

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -9	Corporate Accounting	20UCOC51	6	5	3	25	75	100
2.		Core Course -10	Income Tax Law and Practice –I	20UCOC52	6	5	3	25	75	100
3.		Core Course -11	Business Legislations – I	20UCOC53	6	5	3	25	75	100
4.		DSEC-1	Business Environment / International Marketing / Methodology of Research in Social Sciences	20UCOE51/ 20UCOE52/ 20UCOE53	5	3	3	25	75	100
5.		DSEC-2	Financial Markets & Services / Portfolio Management / Web Designing	20UCOE54/ 20UCOE55/ 20UCOE56	5	3	3	25	75	100
6.	Part IV	Self Study Course	Practice for Competitive Examinations - Online	20UGCE51	-	1	-	100	-	100
7.		AECC – 2	Environmental Studies	20UGES51	2	1	2	100		100
				Total	30	23				700
		Extra Credit Course	Project	20UCOO5PR	-	2	-			100

B.Com. - SEMESTER VI

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -12	Management Accounting	20UCOC61	6	5	3	25	75	100
2.		Core Course -13	Income Tax Law And Practice –II	20UCOC62	6	5	3	25	75	100
3.		Core Course -14	Business Legislations – II	20UCOC63	6	4	3	25	75	100
4.		DSEC-3	Human Resource Management / Industrial Relations / Business Organisation and Management	20UCOE61 / 20UCOE62 / 20UCOE63	5	3	3	25	75	100
5.		DSEC-4	Retail Marketing / Marketing Research / Electronic Practices in Commerce	20UCOE64 / 20UCOE65 / 20UCOE66	5	3	3	25	75	100
6.		Self Study Course	Core Courses Quiz- Online	20UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC-6	Practical Advertising	20UCOS61P	2	2	2	40	60	100
				Total	30	23				700



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BACHELOR OF COMMERCE

Programme Code – 4027

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.	Part I	சந்தையியல் - I	20UCOT11	5	3	3	25	75	100	
2.	Part II	English –I	20UENG11	6	3	3	25	75	100	
3.	Part III	Core Course -1	Financial Accounting -I	20UCOC11	5	5	3	25	75	100
4.		Allied Course -1	Managerial Economics	20UCOA11	5	3	3	25	75	100
5.		Allied Course -2	Elements of Company Organization	20UCOA12	5	3	3	25	75	100
6.	Part IV	SEC – 1	Ms Office Practical	20UCOS11P	2	2	2	40	60	100
7.		AECC – 1	Value Education	20UGVE11	2	2	-	100	-	100
Total				30	21				700	

B.Com. - SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		சந்தையியல்- II	20UCOT21	5	3	3	25	75	100
2.	Part II		English –II	20UENG21	6	3	3	25	75	100
3.	Part III	Core Course -2	Financial Accounting - II	20UCOC21	5	5	3	25	75	100
4.		Allied Course -3	Economic Development of India	20UCOA21	5	3	3	25	75	100
5.		Allied Course -4	Principles of Insurance	20UCOA22	5	3	3	25	75	100
6.	Part IV	SEC-2	Desktop Publishing-Lab	22UCOS21P	2	2	2	40	60	100
7.		SEC-3	Tally Lab	20UCOS22P	2	2	2	40	60	100
Total					30	21				700

B.Com. - SEMESTER III

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -3	Cost Accounting	20UCOC31N	5	5	3	25	75	100
2.		Core Course -4	Business Statistics	20UCOC32	5	5	3	25	75	100
3.		Core Course -5	Business Communication	20UCOC33N	5	4	3	25	75	100
4.		Allied Course -5	Principles of Management	20UCOA31N	5	3	3	25	75	100
5.		Allied Course -6	Information Technology	20UCOA32	5	3	3	25	75	100
6.	Part IV	SEC – 4	Soft Skill Development	20UCOS31	2	2	2	40	60	100
7.		NMEC –I	Practical Banking/ Financial Literacy I	20UCON31N/ 22UCON31	2	2	2	40	60	100
8.		GEC – 1	1.Human Rights / 2. Women Studies	20UGEH31/ 20UGEW32	1	1	2	100	-	100
				Total	30	25				800

B.Com. - SEMESTER IV

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -6	Partnership Accounting	20UCOC41N	6	5	3	25	75	100
2.		Core Course -7	Business Mathematics	20UCOC42	5	5	3	25	75	100
3.		Core Course -8	Banking Theory, Law and Practice	20UCOC43	5	5	3	25	75	100
4.		Allied Course -7	Auditing	20UCOA41	5	3	3	25	75	100
5.		Allied Course -8	Entrepreneurship Development	20UCOA42	4	3	3	25	75	100
6.	Part IV	SEC -5	Mathematics for Competitive Examinations	20UCOS41	2	2	2	40	60	100
7.		NMEC -2	Basic Accounting Principles/ Financial Literacy II	20UCON41N/ 22UCON41	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.	Part V	Extension Activities			-	1	-			
Total					30	27	800			

B.Com. - SEMESTER V

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -9	Corporate Accounting	20UCOC51N	6	5	3	25	75	100
2.		Core Course -10	Income Tax Law and Practice –I	20UCOC52	6	5	3	25	75	100
3.		Core Course -11	Business Legislations – I	20UCOC53	6	5	3	25	75	100
4.		DSEC-1	Business Environment / International Marketing / Methodology of Research in Social Sciences	20UCOE51N/ 20UCOE52/ 20UCOE53	5	3	3	25	75	100
5.		DSEC-2	Financial Markets & Services / Portfolio Management / Web Designing	20UCOE54/ 20UCOE55N/ 20UCOE56	5	3	3	25	75	100
6.	Part IV	Self Study Course	Practice for Competitive Examinations - Online	20UCEG51	-	1	-	100	-	100
7.		AECC – 2	Environmental Studies	20UGES51	2	1	2	100		100
				Total	30	23				700

B.Com. - SEMESTER VI

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part III	Core Course -12	Management Accounting	20UCOC61	6	5	3	25	75	100
2.		Core Course -13	Income Tax Law And Practice –II	20UCOC62	6	5	3	25	75	100
3.		Core Course -14	Business Legislations – II	20UCOC63	6	4	3	25	75	100
4.		DSEC-3	Human Resource Management / Industrial Relations / Business Organisation and Management	20UCOE61 / 20UCOE62 / 20UCOE63	5	3	3	25	75	100
5.		DSEC-4	Retail Marketing / Marketing Research / Electronic Practices in Commerce	20UCOE64 / 20UCOE65 / 20UCOE66	5	3	3	25	75	100
6.		Self Study Course	Core Courses Quiz- Online	20UCOQ61	-	1	-	100	-	100
7.	Part IV	SEC-6	Practical Advertising	20UCOS61P	2	2	2	40	60	100
				Total	30	23				700

Part V - EXTENSION ACTIVITIES

S. No.	Semester	Title of the Course	Course Code	Credit
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 Forum	20UVCF1	
9		Health and Fitness Club	20UVHF1	
10		National Cadet Corps	20UVNC1 20UVNC2	
11		Rotaract Club	20UVRO1	



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VIRUDHUNAGAR - 626 001

இளங்கலை வணிகவியல்

(2020-21ம் ஆண்டில் சேரும் மாணவர்களுக்குரியது)

முதல் பருவம்	சந்தையியல் - I	நேரம் / வாரம் : 5	
பகுதி - I		தரமதிப்பு : 3	
பாடக் குறியீட்டு எண் 20UCOT11		அக மதிப்பெண் 25	புற மதிப்பெண் 75

கற்றல் வெளிப்பாடு

இந்த பாடத்திட்டம் முடிந்த பிறகு, மாணவர்கள்

CO1 : சந்தைகளைப் பற்றிய அணுகுமுறைகள், கூறுகள் மற்றும் சந்தைப்பணிகளை 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 நிதி வசதி ஆகியவற்றைப் பற்றி விரிவாக

அறிந்து கொள்வர். [K2]

CO4: சந்தையிடுகை பணிகளை செயல்படுத்தும் வழி முறைகளின் 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 மணி நேரம்)

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 மணி நேரம்)

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 மணி நேரம்)

அத்தியாயம் 4

தரப்படுத்துதலும் வகைப்படுத்துதலும் : தரப்படுத்துதல் - தரம் - தரத்தின் அடிப்படைகள் - வகைப்படுத்துதல் - தரப்படுத்துதல் மற்றும் வகைப்படுத்துதலால் விளையும் நன்மைகள் - குறைபாடுகள் - இந்திய தர நிர்ணய நிறுவனம். (15 மணி நேரம்)

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 மணி நேரம்)

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

Dr. A. Rama
Head of the Department

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



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B.Com.
(2020 - 21 onwards)

Semester I	FINANCIAL ACCOUNTING - I	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning and importance of accounting principles, conventions,

concepts and terminologies. [K1]

CO2: describe the final accounts. [K2]

CO3: apply the rules for passing journal entries, posting into ledger, prepare accounts. [K3]

CO4: prepare bank reconciliation statement, trial balance and rectification of errors. [K3]

CO5: arrive the profit or loss for trading and non-trading concern, and apply the conversion method in single entry system. [K4]

UNIT I

Introduction to Accounting: Definition – Advantages and Limitations of Accounting – Types of Accounts – Accounting Rules – Basic Accounting Concepts and Conventions – Accounting Equation – Journal – Ledger – Trial Balance.

Rectification of Errors: Classification of Errors – Rectification before preparation of Trial Balance – Rectification after preparing Trial Balance but before finalising the Accounts – Suspense Account. (15 Hours)

UNIT II

Final Accounts of Trading Concerns: Meaning and Preparation of Trading Account, Profit & Loss Account and Balance Sheet – Opening and Closing Entries – Adjustments regarding Closing Stock, Prepaid Expenses, Outstanding Expenses, Income Receivable and Income Received in Advance, Bad Debts and Reserve for Doubtful Debts, Depreciation, Interest on Capital and Interest on Drawings.

(15 Hours)

UNIT III

Final Accounts of Non-Trading Concerns (Non - Profit Organisations): Distinction between Receipts and Payments Account and Income and Expenditure Account – Treatment of items peculiar to Non-Trading Concerns - Preparation of Receipts and Payments Account, Income and Expenditure Account – Preparation of Balance Sheet (when Receipts and Payments Account and / or Income and Expenditure Account are / is given).

(15 Hours)

UNIT IV

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)

UNIT V

Depreciation Accounting: Meaning – Necessity for providing Depreciation – Basic Factors affecting the Amount of Depreciation – Methods of providing Depreciation – Problems based on Straight Line Method, Written Down Value Method, Annuity Method and Sinking Fund Method only.

Bank Reconciliation Statement: Causes for Difference between Bank Balances as per Cash Book and Passbook – Preparation of Bank Reconciliation Statement from

- a) Favorable Cash Book Balance b) Favorable Passbook Balance
c) Overdrawn Cash Book Balance d) Overdrawn Passbook Balance. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Proforma of Trading Account, Profit & Loss Account and Balance Sheet.
2. Distinction between Double Entry System and Single Entry System.

NOTE:

Composition of the Question Paper:

Theory : 40 %

Problems : 60 %

TEXT BOOK

Reddy, T.S. & Murthy., A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition.

REFERENCE BOOKS

1. Arulanandam, M.A. ,& Raman, K.S. (2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Revised Edition.
2. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy, Volume-I*, Delhi: Sultan Chand & Sons, 11th Revised Edition.

Course Code 20UCOC11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	M	H	-	-	-	-	-	-
CO2	H	H	H	M	M	-	-	-	-	-
CO3	H	H	H	H	H	-	-	-	-	M
CO4	H	H	H	H	H	M	-	-	-	-
CO5	H	H	H	H	H	M	-	-	-	-

Dr. A. Rama
Head of the Department

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



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B.Com.

(2020 - 21 onwards)

Semester I	MANAGERIAL ECONOMICS	Hours / Week : 5	
Allied Course		Credits: 3	
Course Code 20UCOA11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the nature and scope of managerial economics, demand analysis, cost

and revenue analysis, market structure and profit analysis. [K1]

CO2: indicate the objective of business firm, demand forecasting, cost concept,

pricing policy and profit forecasting. [K2]

CO3: classify the basic managerial economics discipline, elasticity of demand,

revenue concept, market structure and profit. [K2]

CO4: identify the problem of economics, importance of consumer surplus,

relationship between AR, MR & TR, types of pricing and profit planning. [K3]

CO5: analyse the profit maximization and sales maximization of a firm, demand

forecasting, cost, pricing process and policy, break even analysis. [K4]

UNIT I

Introduction: Definition – Nature and Scope of Managerial Economics – Relationship of Managerial Economics with other Discipline – Role of Managerial Economists– Modern Business Firm – Objectives. (15 Hours)

UNIT II

Demand Analysis: Law of Demand – Determinants of Demand – Elasticity of Demand– Kinds of Elasticity of Demand– Forms of Price Elasticity – Methods of Measurement Elasticity of Demand- Consumer's Surplus.

Demand Forecasting: Meaning - Objectives and Features of a Good Forecasting Method. (15 Hours)

UNIT III

Cost and Revenue Analysis: Cost Concepts – Types, Cost Curves – Revenue Concepts – Types, Revenue Curves – Relationship between Average Revenue, Marginal Revenue and Total Revenue – Relationship between Average Cost, Marginal Cost and Total Cost.

(15 Hours)

UNIT IV

Profit Analysis: Profit- Nature of Profit –Profit Planning – Profit Forecasting – Meaning, Nature and Methods of Profit Forecasting– Break Even Analysis.

(15 Hours)

UNIT V

Market Structure and Pricing Methods: Meaning and Features– Perfect Competition– Monopoly– Monopolistic Competition – Price Determination under Perfect Competition, Monopoly and Monopolistic Completion.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Design the Profit Maximization in a firm.
2. Determinants of Demand.

TEXT BOOKS

1. Srinivasan .S. (2018). *Managerial Economics*. Madurai: Meenakshi Pathippagam.
2. Cauvery, R., Sudhanayak, U.K., Girija, M. & Meenakshi, R. (2008). *Managerial Economics*, New Delhi: S. Chand and Co. Ltd.
3. Lekhi. R.K. (2017). *Business Economics*. New Delhi: Kalyani Publishers.

REFERENCE BOOKS

1. Hemlata Manglani (2019). *Managerial Economics* (MBA Reference Books). New Delhi: Neelkanth Publishers.
2. Varshney, R.L., & Maheshwari, K.L. (2014). *Managerial Economics*, New Delhi: Sultan Chand & Sons.
3. Gopalakrishna . D. (2011). *A Study of Managerial Economics*. Mumbai: Himalaya Publishing House Pvt. Ltd.
4. Jhingan, M.L., & Stephen, J.K. (2010). *Managerial Economics*, New Delhi: Vrinda Publications (P) Ltd.
5. Samuelson, W. F., & Marks, S. G. (2010). *Managerial Economics* (6th Ed.). Hoboken, NJ: John Wiley & Sons.

Course Code 20UCOA11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO									
	1.a	1.b	2	3.a	3.b	4	5.a	5.b	6	7
CO1	H	H	L	L	-	H	-	-	-	-
CO2	H	H	H	L	-	H	-	-	-	-
CO3	H	H	M	L	-	H	-	-	-	-
CO4	H	H	H	M	-	H	-	-	-	-
CO5	H	M	M	L	-	H	-	-	-	-

Dr.S.Vaidehi
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Dr.S.Vaidehi
Dr.V.Sakthidevi
Course Designers



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(2020 -21 onwards)

Semester I	ELEMENTS OF COMPANY ORGANISATION	Hours/Week:5	
Allied Course		Credits: 3	
Course Code 20UCOA12		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning and definition of company, its characteristics, promoter, company documents, shares, shareholders and the essentials for company meetings. [K1]

CO2: classify companies, shares, company meetings, resolutions and enumerate the contents of company documents, functions and duties of promoters. [K2]

CO3: explain the procedure for formation of company, issue and redemption of shares, and conducting the company meetings. [K2]

CO4: apply the highlights of MCA-21 Schemes, Companies Rules regarding share certificate, Provisions of Companies Act regarding formation of a company, preparation of documents, alteration of contents of documents and conducting company meetings. [K3]

CO5: analyse the relationship and/or distinction between Memorandum and Articles, private and public companies, share certificate and share warrant, and the matters requiring ordinary resolution and special resolution. [K4]

UNIT I

Introduction: Company – Meaning – Definition – Characteristics – Classification of Companies – On the basis of Incorporation, Liability, Ownership, Number of Members, Control and Other Types.

(15 Hours)

UNIT II

Formation of a Company: Promoter – Meaning – Definition – Functions – Steps for formation of a company – Application for incorporation – Electronic filing of Forms – Ministry of Corporate Affairs (MCA-21) scheme and its Highlights – Signing of

Memorandum of Association and Articles of Association – Corporate Identity Number (CIN)– Certificate of Incorporation – Certificate of Commencement of Business.
(15 Hours)

UNIT III

Documents: Memorandum of Association – Contents– Alteration – Doctrine of Ultra Vires – Articles of Association – Contents – Alteration – Doctrine of Constructive Notice – Doctrine of Indoor Management – Prospectus – Definition – Contents.
(15 Hours)

UNIT IV

Shares: Share Capital – Kinds of Shares – Share Certificate : Meaning, Contents and Companies (Share Capital and Debenture) Rules 2014 regarding Share Certificate – Distinction between Share and Stock – Voting Rights – Equity Share with Differential Rights – Variation of Shareholder’s Rights – Issue of Shares at a Premium and Discount – Sweat Equity Shares – Share Warrant – Distinction between Share Certificate and Share Warrant.
(15 Hours)

UNIT V

Company Meetings: Definition – Classification: Meetings of Members: Annual General Meeting – Extra ordinary General Meeting – Class Meeting – Procedure for conducting Meeting: Notice of Meeting – Quorum – Agenda – Chairman – Proxy – Voting through Electronic Means – Resolution: Ordinary and Special Resolution – Minutes.
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Issue and Redemption of Preference Shares.
2. Meetings of Directors.

TEXT BOOK

Study Material prepared by the Course Teacher.

REFERENCE BOOKS

1. Kapoor, N.D. (2013). *Elements of Company Law*, New Delhi: Sultan Chand & Sons, Revised Edition.
2. Balachandran, V., & Govindarajan, M. (2016). *A Student Handbook on Company Law and Practice*, Chennai: Vijay Nicole Imprints Private Limited.
3. Sulphery, M.M., & Basheer. (2013). *Law for Business*, New Delhi: PHT Learning Pvt. Ltd., 2nd Edition.

Course Code 20UCOA12	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	M	-	-	L	-	-	-	-
CO2	H	H	H	M	-	M	L	M	M	-
CO3	M	-	M	-	-	L	-	-	-	-
CO4	M	M	M	L	-	-	-	H	M	M
CO5	H	-	H	L	-	M	L	L	L	M

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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester I	MS OFFICE PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS11P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic steps to create word document, excel worksheet and powerpoint presentation. [K3]

CO2: highlight the specific procedures for the required lab practical in Ms-Word, Ms-Excel and Ms-Powerpoint. [K3]

CO3: enter the data to create the required document, worksheet and presentation. [K3]

CO4: display and explain the output. [K3]

CO5: justify the answer for Viva Voce questions. [K4]

LIST OF PRACTICAL

1. Preparation of a Resume using Word and print it
2. Creation and deletion of a table using Word
3. Insertion of a picture in a Word Document
4. Preparation and insertion of charts in a Word Document
5. Creation of a Word Document using Mail Merge
6. Tax calculation using Excel
7. Preparation of sales summary using Excel sheet
8. Conversion of Foreign Exchange using Excel sheet and Print it.
9. Design an Advertisement using Power Point (It should contain at least 12 slides) with audio effect
10. Preparation of Power Point Presentation to introduce a course in the college.
(It should contain at least 12 slides)

Course Code 20UCOS11P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	M	L	L	-	H	H	-	-
CO2	M	L	M	L	L	-	H	H	-	-
CO3	H	M	H	L	-	-	H	H	-	-
CO4	H	L	H	M	L	-	H	H	-	-
CO5	H	H	H	H	L	-	H	H	-	-

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இளங்கலைவணிகவியல்
(2020-21ம் ஆண்டில் சேரும் மாணவர்களுக்குரியது)

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

கற்றல் வெளிப்பாடு

இந்த பாடத்திட்டம் முடிந்த பிறகு மாணவர்கள்

- CO1: சந்தை பெருக்க மேலாண்மை, விளம்பரம், விளம்பர முகமை, ஆள்சார் விற்பனை, விற்பனைப் பெருக்கம், விற்பனை அமைப்பின் பொருள் மற்றும் இலக்கணத்தை அறிந்து கொள்வர். [K1]
- CO2: விளம்பரம், விளம்பர ஊடகங்களின் நன்மை தீமைகள் விற்பாண்மையரின் வகைகள், விற்பனைப் பெருக்க நடவடிக்கைகளின் வகைகள், மின்சந்தையிடுதல் மற்றும் விற்பனை அமைப்பின் தேவையையும் முக்கியத்துவத்தையும் அறிந்து 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 மதிப்பீடு செய்வர். [K4]

அத்தியாயம் 1

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

(15 மணி நேரம்)

அத்தியாயம் 2

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

(15 மணி நேரம்)

அத்தியாயம் 3

ஆள்சார் விற்பனை: பொருள் – வரைவிலக்கணம் – விற்பாண்மை ஒரு தொழில் – முக்கியத்துவம் – விற்பாண்மையரின் கடமைகள் – பொறுப்புகள் – குணநலன்கள் – வகைகள். (15 மணி நேரம்)

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 மணி நேரம்)

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 மணி நேரம்)

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

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B.Com.

(2020 - 21 onwards)

Semester II	FINANCIAL ACCOUNTING- II	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the features of branch and departmental accounts, consignment, joint

venture, hire purchase and instalment purchase system. [K1]

CO2: describe basic accounting treatment and compare consignment and sales, partnership

and joint venture, branch and departmental accounting and hire purchase and instalment purchase system. [K2]

CO3: apply the accounting principles to find out profit or loss from concerned accounts

and ventures. [K3]

CO4: illustrate goods sent at an invoice price, joint bank transactions, inter branch/

department transfer and the apportionment of indirect expenses among various departments. [K3]

CO5: calculate the value of abnormal loss, closing stock in consignment and repossessed

stock in case of default, present branch and departmental accounts in final accounts format. [K4]

UNIT I

Branch Accounts: Meaning – Objects – Types of Branches – Dependent Branches – Features of Dependent Branches – Accounting in respect of dependent Branches (Excluding Stock and Debtors System and Wholesale Branch System) – Selling goods only for Cash – Branches Selling goods both for Cash and Credit – Goods Invoiced to Branches at Selling Price.

(15 Hours)

UNIT II

Departmental Accounting: Meaning – Need and Advantages of Departmental Accounting – Methods and Techniques of Departmental Accounting – Departmental Trading and Profit & Loss Account – Departmentalization of Expenses – Accounting for Inter-departmental Transfers both at Cost Price and Invoice Price. (10 Hours)

UNIT III

Hire Purchase and Instalment Purchase Systems:

Hire Purchase System: Definition – Features – Accounting Treatment – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Complete and Partial Repossession (Hire Purchase Trading Account – Methods of Computation of Profit – Theory only)

Instalment Purchase System: Accounting Treatment. (20 Hours)

UNIT IV

Consignment: Meaning – Features – Distinction between Consignment and Sale – Proforma Invoice – Account Sales – Overriding Commission – Delcredere Commission – Losses in Consignment – Pricing of goods sent on Consignment – Valuation of Stock – Journal Entries and Ledger Accounts in the Books of Consignor and Consignee. (15 Hours)

UNIT V

Joint Venture: Meaning – Features – Joint Venture and Partnership – Methods of Recording Joint Venture Transactions: a) When Separate Set of Books are Maintained b) When Separate Set of Books are not maintained. (Complete Record Method) (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Distinction between Departments and Branches; Hire Purchase and Instalment Purchase System.
2. Joint Venture Accounting under Partial Record Method.

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

Theory : 40 %
Problems : 60 %

TEXT BOOK

Reddy, T.S., & Murthy, A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition.

REFERENCE BOOKS

1. Arulanandam, M.A., & Raman, K.S.(2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, Revised Edition.
2. Gupta, R.L., & Radhasamy, M. (2009). *Advanced Accountancy*, Volume-I, Delhi: Sultan Chand & Sons, 11th Revised Edition.

Course Code 20UCOC21	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	---	---	---	---	---	L	---
CO2	H	H	H	---	---	---	---	---	L	---
CO3	H	H	M	M	---	---	---	---	L	L
CO4	H	H	H	H	---	---	---	---	L	L
CO5	H	H	M	H	---	L	---	---	L	L

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(2020 - 21onwards)

Semester II	ECONOMIC DEVELOPMENT OF INDIA	Hours / Week : 5	
Allied Course		Credits: 3	
Course Code 20UCOA21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the concepts of primary, secondary, service sectors and LPG in Indian

Economy. [K1]

CO2: summarize the measures taken by various sectors in Indian economy. [K2]

CO3: classify the importance and problems of agriculture, industries and service sectors. [K2]

CO4: apply the economic policies in real time situation. [K3]

CO5: analyse the growth and development of various sectors and MNCs. [K4]

UNIT I

Features of Indian Economy: Characteristics of Indian Economy or Mixed Economy – Population Growth in India – Causes, Consequences and Control Measures by Government of India – Human Development Index – Capital Formation – Causes and Measures for Capital Formation. (15 Hours)

UNIT II

Primary Sector: Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Measures – Green Revolution: Nature & Effect – Food Security – Agricultural Price Policy – Public Distribution System (PDS) – Consequences of Structural changes in Indian Economy. (15 Hours)

UNIT III

Secondary Sector: Industrial Policy Since Independence -Modern Industrial Policy 1991 – Role of Small Scale ,Cottage Industries and MSMEs in Indian Economy – Problems and corrective measures – Industrial Finance- IFC, SFC, IDBI& ICICI. (15 Hours)

UNIT IV

Service Sector: Banks: Commercial Bank and Economic Development – RBI and Economic Development– Insurance: Life and Non-Life – Transport : Modes of Transport-Transport and Economic Development - Trade : Internal and International Trade- Role of Foreign Trade in Indian Economy. (15 Hours)

UNIT V

Liberalisation, Privatisation and Globalisation: Meaning, Scope and Impact-Advantages - Disadvantages – Multi National Corporations (MNCs): Characteristics, Significance and MNC in India. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Different Economies.
2. Unemployment Rate.

TEXT BOOKS

1. Srinivasan.N. (2018). *Economic Development of India* . Madurai: Meenakshi Pathippagam.
2. Ruddar Dutt and Sundharam.K.P.M. (2016).*Indian Economy*. New Delhi: S. Chand & Company Ltd.

REFERENCE BOOKS

1. Sankaran, S. (2010). *Indian Economy*, New Delhi: Sultan Chand & Sons.
2. Misra, S.K., & Puri,V.K. (2009). *Indian Economy*. Mumbai: Himalaya Publishing House.
3. Dhingra, I.C. (2009). *Indian Economy*. New Delhi: Sultan Chand & Sons.
4. Ramesh Singh (2020). *Indian Economy for Civil Services Examination*. Kindle Edition (e-Source)
5. Dhingara, I.C., & Garg, U.K. (2006). *Economic Development and Planning in India*. New Delhi: Sultan Chand & Sons.

Course Code 20UCOA21	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	L	L	-	H	-	-	-	-
CO2	H	H	H	L	-	H	-	-	-	-
CO3	H	H	M	L	-	H	-	-	-	-
CO4	H	H	H	M	-	H	-	-	-	-
CO5	H	M	M	L	-	H	-	-	-	-

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Semester II	PRINCIPLES OF INSURANCE	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 20UCOA22		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts of insurance and its types. [K1]

CO2: describe the principles of life, marine and fire insurance. [K1]

CO3: explain the procedure for taking life, marine and fire policies. [K2]

CO4: apply the various policy conditions for making insurance claims through online mode. [K3]

CO5: explain the role of insurance and IRDA in the field of insurance sector. [K4]

UNIT I

Insurance : Definition of Insurance, Risk, Peril, Hazard - Methods of treating Risk – Functions – Nature – Principles of Insurance – Kinds – Role and Importance – Essentials. (15 Hours)

UNIT II

Life Insurance: Features – Contract – Life Insurance Vs Non-Life Insurance – Classification of Life Insurance Policies – Annuities – Premium – Types – Policy conditions – Procedure for taking a Life Policy – Insurance Agents – Duties, Rights and Qualities. (20 Hours)

UNIT III

Marine Insurance: Definition – Classification – Contracts – Features – Kinds of policies – Policy conditions – Marine Losses – Payment of Claims. (12 Hours)

UNIT IV

Fire Insurance: Definition – Functions – Contracts – Elements – Kinds of Policies – Policy Conditions – E - Payment of insurance claims – Reinsurance – Double Insurance.
(15 Hours)

UNIT V

Privatisation of LIC: Arguments for and against Privatisation of LIC.

Insurance Regulatory and Development Authority (IRDA): Objectives – Duties and Powers of IRDA.
(13 Hours)

SELF STUDY FOR ASSIGNMENT

1. Aims of LIC.
2. Insurance Ombudsman.

TEXT BOOK

Periasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House.

REFERENCE BOOKS

1. Mishra, M.N. (2016). *Insurance*, New Delhi: S.Chand & Co. Ltd.
2. Inderjit Singh, Rakesh Katyal., & Sanjay Arora. (2003). *Insurance Principles and Practices*, Ludhiana : Kalyani Publishers.

Course Code 20UCOA22	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
	CO1	H	M	M	L	-	-	-	-	-
CO2	H	M	M	L	-	-	-	-	-	-
CO3	H	M	M	L	L	-	M	M	-	-
CO4	H	M	M	M	M	L	H	H	M	-
CO5	H	M	M	L	L	L	-	-	-	M

Dr.A.Rama
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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester II	E-COMMERCE PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS21P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: apply the knowledge to choose and fill the specific form to be used for money transaction with banks and post office. [K3]
- CO2: apply the procedure to search the internet for income tax rate, bank rates, gold rates, silver rates, share price and exchange rate. [K3]
- CO3: sketch out the features of e-mail, steps to create and send e-mail by following the e-mail etiquettes. [K3]
- CO4: compare various rates and prices, distinguish contents and enclosures of various Forms. [K3]
- CO5: calculate payroll and wage sheet in MS Access and MS Excel to arrive the net wages/ pay from the given data. [K4]

LIST OF PRACTICAL

1. Filling up of various forms used in banks – Account Opening Form, Pay - in - Slip, Withdrawal form, Cheque - Crossing.
2. Application for Demand Draft, ATM cum Debit card, Credit card, Online banking.
3. Filling up of various forms used in post office - Account opening form (Savings bank and Recurring deposit), Pay- in- Slip, Withdrawal form, eMO.
4. Filling up of application forms for PAN card and Passport.
5. Creation of E-mail ID.
6. Sending Mail with and without attachment.
7. Downloading Information - Commerce related topics.
8. Surfing Currency rate, Gold, Silver and Commodities (any two) rate.

9. Tax rate for Individual, HUF, Firm and Company.
10. Surfing the Market Price for the various shares and securities from the available Market indices.
11. RBI Rates - Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facility, Call Rate.
12. Preparation of Pay roll by using MS Excel and MS Access.
13. Preparation of Wage sheet by using MS Excel and MS Access.

Course Code 20UCOS21P	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	L	L	H	-	-	-	L	-	-	-
CO2	M	L	M	-	-	-	H	M	-	L
CO3	H	-	M	-	-	-	H	-	-	M
CO4	L	-	M	-	-	-	L	-	-	L
CO5	M	L	M	-	-	-	H	M	-	M

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VIRUDHUNAGAR - 626 001

B.Com.
(2022- 2023 onwards)

Semester II	DESKTOP PUBLISHING - LAB	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 22UCOS21P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the basic steps to design cards and photos using Photoshop and Pagemaker. [K3]

CO2: present the specific steps for the required lab practical in Photoshop and Pagemaker. [K3]

CO3: apply the procedure to design cards and edit photos [K3]

CO4: display and explain the creation. [K3]

CO5: justify the answer for viva voce questions. [K4]

LIST OF PRACTICAL

Photoshop

1. Creating a Mirror Effect for Text and Picture using Photoshop
2. Creating a Autumn Season Effect using Photoshop
3. Creating a blur effect using Photoshop
4. Creating a layer Masking effect using Photoshop
5. Creating a Jewel colouring effect using Photoshop
6. Creating a hair colouring effect using Photoshop

PageMaker

1. Designing a Visiting Card using PageMaker
2. Designing an Invitation Card using PageMaker
3. Designing a Page of Images using PageMaker
4. Designing a Greeting card using PageMaker
5. Designing a Certificate using PageMaker
6. Designing a Flex using PageMaker

Course Code 22UCOS21P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	L	L	L	L	-	-	H	H	-	M
CO2	L	L	L	L	-	-	H	H	-	M
CO3	L	L	L	L	-	-	H	H	-	M
CO4	L	L	L	L	-	-	H	H	-	M
CO5	L	L	L	L	-	-	H	H	-	M

Dr.P.P.Shanthy

Head of the Department

Dr.P. Saritha

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(2020 - 21 onwards)

Semester II	TALLY LAB	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS22P		Internal 40	External 60

COURSE OUTCOMES

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

CO1: write the steps to create company, select company and alter company's details.

[K3]

CO2: describe the procedures to create ledger, vouchers, sales invoice and stock summary. [K3]

CO3: enter the data to create the particular type of vouchers, sales invoice and stock. [K3]

CO4: execute the program and explain the output. [K3]

CO5: justify the answer for Viva Voce questions. [K4]

UNIT I

Tally: Features of Tally - Opening screen of Tally. (6 Hours)

UNIT II

Creating a Company: Selecting a Company – Altering a Company – Shutting a Company. (6 Hours)

UNIT III

Accounts Group : Ledgers - Creation, Display, Alteration, Deletion. (6 Hours)

UNIT IV

Voucher : Voucher Types – Function keys – Steps in voucher entry. (6 Hours)

UNIT V

Displaying a Voucher – Altering a Voucher – Deleting a Voucher – Inserting a Voucher. (6 Hours)

TEXT BOOK

Nellai Kannan, C. (2005). *Tally*, Tirunelveli: Nels Publications.

LIST OF PRACTICAL

1. Creation of a new Company
2. Alteration of existing Company
3. Opening two or more companies with different names
4. Creation of group in Tally
5. Creation of single and multiple ledger in Tally
6. Creation of different types of vouchers
7. Creation of Ledger accounts with opening balances – Preparation and printing of Trial Balance and Balance Sheet
8. Creation of Ledger accounts without opening balances – voucher entries covering all types of vouchers – preparation and printing of Daybooks, Ledgers and Trial Balance
9. Inventory – Stock Group creation – Stock Item creation – preparation of purchase vouchers and sales vouchers with stock items and quantity data – preparation of stock summary and stock ledger
10. Preparation of sales invoice with stock items, quantity, rate, discounts and tax details and printing sales invoice.

Course Code 20UCOS22P	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	L	-	L	-	L	H	-	-
CO2	M	H	H	-	H	H	H	H	-	-
CO3	H	H	H	M	L	M	M	H	-	-
CO4	H	H	H	H	H	H	H	H	H	-
CO5	H	H	H	H	H	H	H	H	H	-

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(2020 - 21 onwards)

Semester III	COST ACCOUNTING	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC31		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts of cost accounting. [K1]

CO2: explain the elements of cost and methods of costing. [K2]

CO3: calculate cost and profit under various methods of costing by applying cost control Techniques. [K3]

CO4: analyse the various methods of costing for better decision making. [K4]

CO5: compare cost accounting and financial accounting, summarise the causes for idle time and suggest the steps to control idle time. [K5]

UNIT I

Cost Accounting: Meaning – Objectives – Advantages – Limitations – Elements of Cost – Preparation of Cost Sheet. (10 Hours)

UNIT II

Material: Purchase of Materials – Purchase Procedure – Storekeeping – EOQ – Different levels of Stock – Reorder level and Reorder quantity @ Tally.ERP 9 – Material Issue Procedure – Pricing of Materials – Actual Price Methods – First In First Out, Last In First Out, Base Stock – Average Price Methods, Simple Average and Weighted Average.

(15 Hours)

UNIT III

Labour and Direct Expenses: Direct Labour – Indirect Labour – Control of Labour Cost – Overtime – Control and Causes – Labour Turnover – Causes – Effect – Methods of Remuneration – Incentive Wage Plans – Taylor, Halsey, Rowan – The Ethics of wages – Safeguards in Payment of Minimum Wages – Direct Expenses – Meaning – Control.

(20 Hours)

UNIT IV

Overhead : Meaning – Classification – Allocation – Apportionment – Re-apportionment – Direct Re-distribution Method, Step Method, Repeated Distribution Method – Trial and Error Method – Simultaneous Equation Method – Absorption – Machine Hour Rate Calculation.

(15 Hours)

UNIT V

Methods of Costing: Process Costing – Preparation of Process Account with Normal Loss, Abnormal Loss and Abnormal Gains - Job Costing and Contract Costing (Simple Problems Only).

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Cost Accounting Vs Financial Accounting.
2. Causes and Control of Idle Time.

Note:

Composition of the Question Paper:

Theory : 33 %

Problems : 67 %

TEXT BOOK

Pillai, R.S.N., & Bagavathi, V. (2010). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 7th Edition, Reprint 2013.

REFERENCE BOOKS

1. Jain, S.P., & Narang, K.L. (2007). *Cost Accounting*, New Delhi: Kalyani Publishers, 8th Edition, Reprint 2010.
2. Iyengar, S.P. (2005). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 10th Revised Edition, Reprint 2010.

Course Code 20UCOC31	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	M	-
CO2	H	H	H	-	-	-	H	-	M	-
CO3	H	H	M	-	M	-	M	-	L	M
CO4	H	H	H	-	H	-	-	-	L	-
CO5	H	H	M	-	H	-	-	-	L	-

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B.Com.

(2023 - 2024 onwards)

Semester III	COST ACCOUNTING	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC31N		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts of cost and financial accounting. [K1]

CO2: explain the elements, functions and methods of costing and financial accounting. [K2]

CO3: calculate cost and profit under various methods of costing by applying cost control techniques [K3]

CO4: analyse the various methods of costing for better decision making. [K4]

CO5: summarise the techniques for cost control, cost reduction, causes for idle time, and suggest the steps to control it [K5]

UNIT I

Cost Accounting: Meaning – Objectives – functions - Advantages – Limitations.

Financial Accounting : - Advantages – Limitations- Cost Accounting Vs Financial Accounting - Elements of Cost -Preparation of Cost Sheet.

(10 Hours)

UNIT II

Material: Purchase of Materials – Purchase Procedure – Storekeeping – EOQ – Different levels of Stock – Reorder level and Reorder quantity @ Tally.ERP 9 – Material Issue Procedure – Pricing of Materials – Actual Price Methods – First In First Out, Last In First Out, Base Stock – Average Price Methods, Simple Average and Weighted Average.

(15Hours)

UNIT III

Labour and Direct Expenses: Direct Labour– Indirect Labour– Control of Labour Cost – Overtime – Control and Causes – Labour Turnover – Causes – Effect – Methods of Remuneration – Incentive Wage Plans – Taylor, Halsey, Rowan – The Ethics of wages – Safeguards in Payment of Minimum Wages – Direct Expenses – Meaning – Control.
(20 Hours)

UNIT IV

Overhead : Meaning – Classification – Allocation – Apportionment – Re-apportionment – Direct Re-distribution Method, Step Method, Repeated Distribution Method – Trial and Error Method – Simultaneous Equation Method – Absorption – Machine Hour Rate Calculation.
(15 Hours)

UNIT V

Methods of Costing: Process Costing – Preparation of Process Account with Normal Loss, Abnormal Loss and Abnormal Gains - Job Costing and Contract Costing (Simple Problems Only).
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Techniques of Cost control and cost reduction
2. Causes and Control of Idle Time.

Note:

Composition of the Question Paper:

Theory : 33 %

Problems : 67 %

TEXT BOOK

Pillai, R.S.N., & Bagavathi, V. (2010). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 7th Edition, Reprint 2013.

REFERENCE BOOKS

1. Jain, S.P., & Narang, K.L. (2007). *Cost Accounting*, New Delhi: Kalyani Publishers, 8th Edition, Reprint 2010.
2. Iyengar, S.P. (2005). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 10th Revised Edition, Reprint 2010.

Course Code 20UCOC31N	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	M	-
CO2	H	H	H	-	-	-	H	-	M	-
CO3	H	H	M	-	M	-	M	-	L	M
CO4	H	H	H	-	H	-	-	-	L	-
CO5	H	H	M	-	H	-	-	-	L	-

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B.Com.

(2020 - 21 onwards)

Semester III	BUSINESS STATISTICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the concepts and formulae used in business statistics. [K1]

CO2: describe the functions, importance, merits and demerits of tools and techniques of statistics. [K2]

CO3: apply the statistical tools and techniques for the analysis of the data with ethical guidelines and construct the diagram using MS Excel. [K3]

CO4: analyse the various methods of collection, presentation and analysis of numerical data. [K4]

CO5: evaluate the statistical data by applying correlation and index numbers. [K5]

UNIT I

Statistics: Meaning – Importance – Functions – Limitations – Primary and Secondary Data- Meaning – Methods of Collecting Primary Data – Sources of Secondary Data – Census Method – Sampling Method – Methods of Sampling – Classification of Data – Rules and Types, Frequency Distribution – Tabulation – Parts, Rules and Types – Diagrammatic Presentation –Rules and Types – Preparation of Diagrams using MS Excel – Ethical Guidelines for Statistical Practices.

(15 Hours)

UNIT II

Measures of Central Tendency and Dispersion : Arithmetic Mean – Combined Arithmetic Mean – Weighted Arithmetic Mean – Median – Mode – Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation.

(18 Hours)

UNIT III

Correlation Analysis: Definition – Correlation and Causation – Methods of Correlation – Karl Pearson’s Correlation – Spearman’s Rank Correlation – Concurrent Deviation. (Individual series only). (12 Hours)

UNIT IV

Regression Analysis: Definition – Uses – Algebraic Method of Regression – Regression lines and Regression Equations.

Index Numbers: Introduction, Meaning, Definition, Characteristics and Types of Index Numbers – Methods of Constructing Index Numbers – Simple Aggregate, Simple Average of Price Relatives – Weighted Aggregate Index Numbers, Laspeyre’s Method, Paasche’s Method, Fisher’s Ideal Method, Time Reversal Test, Factor Reversal Test – Methods of Constructing Consumer Price Index. (15 Hours)

UNIT V

Association of Attributes: Classification – Uses – Positive and Negative Classes – Types of Association – Yule’s Co-efficient of Association.

Analysis of Time Series: Components of Time Series – Methods of Measurement of Trend – Free Hand or Graphic, Semi Average, Moving Average and Methods of Least Square.

Introduction about Parametric Test, Non-Parametric Tests and Statistical Package for Social Sciences (SPSS). (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 BOOK

Pillai, R.S.N., & Bagavathi,V. (2017). *Statistics*, New Delhi: S.Chand & Company Ltd., 8th Edition, Reprint.

REFERENCE BOOKS

1. Gupta, S.C., & Indra Gupta, (2008). *Business Statistics*, Mumbai: Himalaya Publishing House.
2. Gupta S.P.(2006). *Statistical Methods*, New Delhi: Sultan Chand & Sons.

Course Code 20UCOC32	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	H	H	L	-	-	-	-	-
CO2	H	L	H	H	L	M	-	-	-	-
CO3	H	M	H	H	L	M	M	-	-	M
CO4	H	L	H	H	M	M	-	-	-	-
CO5	H	M	H	H	L	M	-	-	-	-

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(2020 - 21 onwards)

Semester III	BUSINESS COMMUNICATION	Hours/Week: 5	
Core Course		Credits: 4	
Course Code 20UCOC33		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to business communication and correspondence. [K1]

CO2: explain about various forms of communication and different types of business letter. [K2]

CO3: apply the principles of correspondence and communication effectively in business. [K3]

CO4: analyse the suitability of forms of communication and different business letters. [K4]

CO5: develop the skill in writing a letter to the insurance company and summarise the characteristics of different business letters. [K5]

UNIT I

Business Correspondence: Essentials of a good Business Letter – Structure/Layout of a Business Letter – Communication – Definition – Purpose – Importance – Process – Barriers – Remedies to Overcome Communication Barriers – Principles of Effective Communication.

(15 Hours)

UNIT II

Forms of Communication: Classification – Verbal – Non-Verbal – Directions of Communication – Formal and Informal Communication – Modern Forms of Communication – Fax, Internet/E-mail, Video Conferencing.

(15 Hours)

UNIT III

Business Letters: Enquiries, Quotations and Tender Notices – Placing Orders and their Fulfillment – Complaints (Claims) and Adjustments.

(15 Hours)

UNIT IV

Sales Letters and Credit Letters: Circular and Sales Letters – Status Enquiries and Credit Letters – Collection Letters. (15 Hours)

UNIT V

Other Correspondence: Export – Import Correspondence – Correspondence with Banks and Public Authorities (Government Department, Income Tax and Sales Tax Authorities, Provident Fund Authorities and Postal Authorities). (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Correspondence with Insurance Companies.
2. Characteristics of a Good Business Letter.

TEXT BOOK

Jain, V.K., & Om Prakash Biyani, (2010). *Business Communication*, New Delhi: S.Chand & Company Limited, Reprint.

REFERENCE BOOKS

1. Pillai, R.S.N., & Bagavathi, (2011). *Modern Commercial Correspondence*, New Delhi: S.Chand & Company Ltd., Reprint.
2. Urmila Rai., & Rai, S.M.(2010). *Business Communication*, Mumbai: Himalaya Publishing House Pvt. Ltd., 9th Revised Edition.

Course Code 20UCOC33	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	M	L	-	L	-
CO2	H	H	H	L	-	-	L	-	L	-
CO3	H	H	H	L	L	-	L	M	M	M
CO4	H	M	H	M	L	H	L	-	L	-
CO5	H	M	H	M	L	L	L	L	L	-

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B.Com

(2023 – 24 onwards)

Semester III	BUSINESS COMMUNICATION	Hours/Week: 5	
Core Course		Credits: 4	
Course Code		Internal	External
20UCOC33N		25	75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to business communication, correspondence and reports. [K1]

CO2: explain about various forms of communication and different types of business

Letter and reports. [K2]

CO3: apply the principles of correspondence and communication effectively in business.

[K3]

CO4: analyse the suitability of forms of communication and different business letters.

[K4]

CO5: draft the report for various occasions and letter to the insurance companies [K5]

UNIT I

Business Correspondence: Essentials of a good Business Letter – Structure/Layout of a Business Letter – Communication – Definition – Purpose – Importance – Process – Barriers – Remedies to Overcome Communication Barriers – Principles of Effective Communication.

(15 Hours)

UNIT II

Forms of Communication: Classification – Verbal – Non-Verbal – Directions of Communication – Formal and Informal Communication – Modern Forms of Communication – Fax, Internet/E-mail, Video Conferencing.

(15 Hours)

UNIT III

Business Letters: Enquiries, Quotations and Tender Notices – Placing Orders and their Fulfillment – Complaints (Claims) and Adjustments. (15 Hours)

UNIT IV

Sales Letters and Credit Letters: Circular and Sales Letters – Status Enquiries and Credit Letters – Collection Letters. (15 Hours)

UNIT V

Other Correspondence: Export – Import Correspondence – Correspondence with Banks and Public Authorities (Government Department, Income Tax and Sales Tax Authorities, Provident Fund Authorities and Postal Authorities) -Report Writing– Purpose- Types - Uses - Structure and style of a business report.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Correspondence with Insurance Companies.
2. Draft a report for various occasions like Bluetooth Speakers.

TEXT BOOK

Jain,V.K., & Om PrakashBiyani, (2010). *Business Communication*, New Delhi: S.Chand& Company Limited, Reprint.

REFERENCE BOOKS

1. Pillai, R.S.N., &Bagavathi,(2011). *Modern Commercial Correspondence*, New Delhi: S.Chand& Company Ltd., Reprint.
2. Urmila Rai., & Rai, S.M.(2010). *Business Communication*, Mumbai: Himalaya Publishing House Pvt., Ltd., 9th Revised Edition.

Course Code	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
20UCOC33N										
CO1	M	M	H	H	L	-	-	-	L	-
CO2	H	L	H	M	L	-	-	-	L	-
CO3	H	M	H	H	L	-	-	-	M	M
CO4	H	M	H	M	L	-	-	-	L	-
CO5	H	M	H	M	L	-	-	-	L	-

Dr. P.P.Shanthy

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V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester III	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 20UCOA31		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts of principles of management. [K1]

CO2: describe the managerial functions of management to gain contextual knowledge. [K2]

CO3: apply the managerial functions in business transactions. [K3]

CO4: analyse the need and importance of managerial functions in an organization. [K4]

CO5: point out the distinction between management and administration, and delegation and decentralisation. [K5]

UNIT I

Management: Meaning – Definition – Characteristics – Functions – Importance – Administration and Management – Management – Art / Science / Profession – Henry Fayol's Principles of Management – Taylor's Principles of Scientific Management.

(15 Hours)

UNIT II

Planning: Meaning – Characteristics – Importance – Steps in Planning Process – Methods of Planning – Forecasting – Planning Vs Forecasting – Management By Objectives (MBO) – Management By Exception (MBE).

(15 Hours)

UNIT III

Organising: Meaning – Characteristics – Functions – Importance – Types of Organisation: Line Organisation – Meaning – Characteristics – Advantages – Disadvantages – Functional Organisation – Meaning – Characteristics – Advantages - Disadvantages – Line and Staff Organisation – Meaning – Advantages – Disadvantages – Committee Organisation – Meaning – Advantages – Disadvantages – Organisational Charts – Meaning – Contents –

Organisational Manuals – Meaning – Contents – Delegation – Meaning – Principles
Decentralisation – Meaning – Advantages – Disadvantages – Span of Management –
Meaning – Factors affecting Span of Management. (18 Hours)

UNIT IV

Staffing : Meaning – Functions - Process.

Directing : Meaning – Characteristics – Importance.

Motivation : Meaning – Importance – Types – Theories (Maslow Hierarchy of
Needs and Herzberg's Theory of Needs only).

Leadership : Meaning – Importance – Qualities – Characteristics – Leadership Style.
(17 Hours)

UNIT V

Co-ordination: Meaning – Characteristics – Importance.

Controlling : Meaning – Steps in Control Process – Control Techniques (PERT and
CPM only). (10 Hours)

SELF STUDY FOR ASSIGNMENT

1. Management Vs Administration.
2. Delegation Vs Decentralisation.

TEXT BOOK

Ramasamy, T. (2008). *Principles of Management*, New Delhi: Himalaya Publishing House
Pvt. Ltd. 9th Edition.

REFERENCE BOOKS

1. Prasad, L.M. (2007). *Principles of Management*, New Delhi: Sultan Chand & Sons,
7th Edition.
2. Natarajan, K., & Ganesan, K.P. (2018). *Principles of Management*, Mumbai:
Himalaya Publishing House, 7th Edition.

Course Code 20UCOA31	PO1		P02	PO3		PO4	PO5		PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3. a	3.b	4	5.a	5.b	6	7
CO1	H	L	H	-	-	-	-	-	-	-
CO2	H	L	H	-	-	-	-	-	-	-
CO3	H	M	L	L	-	L	L	-	M	L
CO4	H	M	L	L	-	L	L	-	M	-
CO5	H	M	L	L	-	L	L	-	M	-

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B.Com.

(2023 - 2024 onwards)

Semester III	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 20UCOA31N		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts of principles of management. [K1]

CO2: describe the managerial functions of management to gain contextual knowledge. [K2]

CO3: apply the managerial functions in business transactions. [K3]

CO4: analyse the need and importance of managerial functions in an organization. [K4]

CO5: point out the distinction between management and administration, and delegation and decentralisation. [K5]

UNIT I

Management: Meaning–Definition–Characteristics–Functions–Importance–

Administration and Management – Management – Art / Science / Profession – Henry

Fayol's Principles of Management – Taylor's Principles of Scientific Management. (15Hours)

UNIT II

Planning: Meaning–Characteristics–Importance–Steps in Planning Process–Methods of

Planning – Forecasting – Planning Vs Forecasting – Management By

Objectives(MBO)–Management By Exception(MBE). (15Hours)

UNIT III

Organising: Meaning–Characteristics–Functions–Importance–Types of Organisation:

Line Organisation – Meaning – Characteristics – Advantages – Disadvantages –

Functional Organisation – Meaning – Characteristics – Advantages – Disadvantages –

Line and Staff Organisation–Meaning–Advantages–Disadvantages–Committee Organisation–Meaning–Advantages–Disadvantages–Organisational Charts–Meaning–Contents–Organisational Manuals–Meaning–Contents–Delegation–Meaning–Principles Decentralisation – Meaning – Advantages – Disadvantages – Span of Management – Meaning – Factors affecting Span of Management. (18 Hours)

UNIT IV

Staffing: Meaning–Functions–Process.

Directing: Meaning– Characteristics–Importance.

Motivation : Meaning – Importance – Types – Theories (Maslow Hierarchy of Needs and Herzberg’s Theory of Needs only).

Leadership: Meaning– Importance– Qualities–Characteristics– Leadership Style.

(17 Hours)

UNIT V

Co-ordination: Meaning–Characteristics–Importance– Principles.

Controlling: Meaning – Characteristics – Importance – Limitations –Steps in Control Process – Control Techniques (PERT and CPM only).

(10 Hours)

SELF STUDY FOR ASSIGNMENT

1. Management Vs Administration.
2. Delegation Vs Decentralisation.

TEXTBOOK

Ramasamy, T. (2008). *Principles of Management*, New Delhi: Himalaya Publishing House Pvt. Ltd. 9th Edition.

REFERENCE BOOKS

1. Prasad, L.M. (2007). *Principles of Management*, New Delhi: Sultan Chand & Sons, 7th Edition.
2. Natarajan, K., & Ganesan, K.P. (2018). *Principles of Management*, Mumbai: Himalaya Publishing House, 7th Edition.

Course Code 20UCOA31N	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3. a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
	CO1	H	L	H	-	-	-	-	-	-
CO2	H	L	H	-	-	-	-	-	-	-
CO3	H	M	L	L	-	L	L	-	M	L
CO4	H	M	L	L	-	L	L	-	M	-
CO5	H	M	L	L	-	L	L	-	M	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester III	INFORMATION TECHNOLOGY	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 20UCOA32		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic concepts and ethics related to information technology. [K1]

CO2: explain the uses of computers, devices, languages, operating system and networks and conversion of number system. [K2]

CO3: construct block diagram and discuss languages, operating system and network topologies. [K3]

CO4: classify the computers, devices, languages, networks, virus and internet services and analyse the respective features. [K4]

CO5: summarise the generation of computers and the common flow chart symbols with suitable examples. [K5]

UNIT I

Introduction to Computers: Meaning – Definition - Importance of Computers – Characteristics of Computers – Uses of Computers – Parts of a Computer – Classification of Computer – on the basis of Functionality and Size – Components of a Computer – Block Diagram. (15 Hours)

UNIT II

Input devices: Magnetic Ink Character Recognition (MICR) – Optical Character Reading (OCR) – Optical Mark Recognition – Output Devices - Printers – Storage Devices – Floppy – Magnetic Disc— Optical Disks – Tape Drives.

Memory: Primary and Secondary Memory – RAM – ROM – PROM – EPROM – EEPROM. (15 Hours)

UNIT III

Number System: Binary to Decimal – Decimal to Binary.

Programming Languages: Machine – Assembly – High Level – Compiler – Meaning – Interpreter – Meaning – Difference between Compiler and Interpreter.

Operating System: Meaning – Functions – Popular Operating Systems – Steps in Programming. (15 Hours)

UNIT IV

Computer Network: Meaning – Uses of Network – Types of Networks – Network Topologies – Meaning – Types of Network Topology – Computer Virus: Meaning – Definition – Damages caused by Virus – Causes of Computer Virus – Types of viruses – Protection from Computer Virus – Information Highway.

(15 Hours)

UNIT V

Internet, Intranet and Extranet: Meaning – Uses of Internet – Disadvantages – Internet Ethics – Internet Services: Types – Communication Services – Information Retrieval Services – Web Services and World Wide Web.

Internet Protocols: TCP/IP, File Transfer Protocol and Telnet – Intranet – Extranet.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Generation of Computers.
2. Common Flowchart symbols with examples.

TEXT BOOK

Alexis Leon & Mathews Leon (2008). *Introduction to Information System*, Chennai: Vijay Nicole Imprints Private Ltd., 2nd Edition, Reprint.

REFERENCE BOOKS

1. Rajaraman, V. (2010). *Fundamentals of Computers*, New Delhi: Prentice-Hall of India Private Ltd., 5th Edition.
2. Alexis Leon., & Mathews Leon (1999). *Fundamentals of Information Technology*, Chennai: Vijay Nicole Imprints Private Ltd.

Course Code 20UCOA32	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	M	-	-	-	M	H	M	M
CO2	H	H	M	-	-	-	H	H	M	L
CO3	H	H	M	-	-	-	H	H	M	-
CO4	H	H	M	-	-	-	H	H	M	M
CO5	M	M	L	-	-	-	L	M	L	-

Dr. A. Rama
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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester III	SOFT SKILLS DEVELOPMENT	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS31		Internal 40	External 60

COURSE OUTCOMES

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

CO1: state the basic concepts of soft and hard skills. [K1]

CO2: describe the importance and components of soft skills. [K2]

CO3: apply the techniques of soft skills in stress management, preparation of resume and interview. [K3]

CO4: analyse the factors influencing soft skills. [K4]

CO5: identify the good manners and develop the soft skills. [K4]

UNIT I

Soft Skills : Meaning – Definition – Soft Skills Vs Hard Skills – Significance of Soft Skills – Components of Soft Skills – Practice of Soft Skills – Factors Determining Soft Skill – Biological Factors – Family and Social Factors – Situational Factors – Cultural Factors.

(6 Hours)

UNIT II

Art of Listening: Principles of Listening – Types of Listening – Tips to Improve Listening.

Art of Speaking: Features of Speaking –Activities that Improve Speaking

Art of Reading: Importance of Reading – Types of Reading –Tips for Effective Reading.

Art of Writing: Importance of Writing Skills – Tips for Improving Writing. (6 Hours)

UNIT III

Interpersonal Behaviour: Meaning – Types – Co-operative Behaviour–Conflicting Behaviour - Strategies of Interpersonal Conflict Resolution

Time Management: Meaning – Secrets of Time Management – Difficulties in Time Management –Tips for Successful Time Management.

Stress Management: Meaning – Effects of Stress – Kinds of Stress – Tips for Effective Stress Management. (6 Hours)

UNIT IV

Preparing Curriculum Vitae, Resume: Meaning of Resume, CV and Bio-Data, Tips for Writing an Application Letter – Specimen of Solicited and Unsolicited Application Letter – Preparation of CV –Tips for Preparation of CV – Specimen of CV, Bio-Data and Resume.

Group Discussion: Meaning, Purpose of Group Discussion – Tips for Group Discussion. (6 Hours)

UNIT V

Interview: Meaning – Job Interview – Preparations to Face Interview – Preparation Before, During and After Interview – Role of Interviewer.

Telephonic Interview: Tips for the Preparation of Telephonic Interview – Practice for Telephonic Interview – Points Considered During and After Telephonic Interview – Virtual Interview.

Job Fair: Meaning – Tips to attend Job Fair. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Self-introduction, Conversation with your Senior College Mate about the College Environment.
2. Good Manners and Conduct.

TEXT BOOK

Rama, A., Kanthimathi, P.T., & Subasini, M.(2019). *Soft Skills*, Chennai: New Century Book House (P) Ltd., First Edition.

REFERENCE BOOKS

1. Alex, K. (2011). *Soft Skills*, New Delhi: S.Chand Company Limited, 2nd Revised Edition.
2. Natarajan.L., & Santhakumari, P. (2018). *Soft Skills Development*, Chennai: Margham Publication, 1st Edition.

Course Code 20UCOS31	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	L	L	M	-	-	-	-	-	M	-
CO2	L	L	M	-	-	-	-	-	M	-
CO3	H	L	M	-	-	L	-	-	H	M
CO4	L	L	H	-	-	-	-	-	M	-
CO5	H	M	M	M	M	-	L	-	L	L

Dr. A. Rama
Head of the Department

Dr. P. Thenrathi
 Dr. B.Suganya
 Dr. K. Nivedha
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester IV	PARTNERSHIP ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC41		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts and terminologies used in partnership accounting. [K1]

CO2: explain the accounting treatment under different situations of partnership accounting. [K2]

CO3: apply the accounting procedures to solve the problems in partnership accounting. [K3]

CO4: analyse the various methods of accounting under different circumstances. [K4]

CO5: compare the balance sheet with the statement of affairs and distinguish various types of partners. [K5]

UNIT I

Partnership: Meaning of Partnership – Partnership Deed –Profit and Loss Appropriation Account –Capital Accounts of Partners.

Admission of a Partner: Accounting Adjustments –Adjustment for Goodwill (as per New Accounting Standard) (20 Hours)

UNIT II

Retirement of a Partner: Accounting Problems – Payment to the Retiring Partner.

Death of a Partner: Amount due to the Deceased Partner – Joint Life Policy Account –Accounting Treatment. (22 Hours)

UNIT III

Dissolution of a Firm: Accounting Treatment.

Insolvency of Partners: Insolvency of a Partner – Garner Vs Murray Case – Insolvency of Two Partners – Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method. (18 Hours)

UNIT IV

Amalgamation of Firms: Accounting Treatment.

Sale of Partnership to a Limited Company: Accounting Treatment. (15 Hours)

UNIT V

Insolvency of a Partnership Firm: Procedure under Insolvency Acts – Distinction between Insolvency of an Individual and a Partnership Firm – Preparation of Statement of Affairs – Deficiency Account. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Partners.
2. Difference between Balance Sheet and Statement of Affairs.

Note:

Composition of Question paper:

Theory : 33%

Problem : 67%

TEXT BOOK

Reddy, T.S., & Murthy, A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.

REFERENCE BOOKS

1. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2016.
2. Gupta, R.L., & Radhasamy, M. (2007). *Advanced Accountancy*, New Delhi: Sultan Chand & Sons, 13th Revised Edition, Reprint 2009.

Course Code 20UCOC41	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	M	M	-	M	-	-	-	-
CO2	H	M	H	L	L	L	-	-	L	M
CO3	H	M	H	M	M	M	-	-	L	M
CO4	H	M	M	M	M	M	-	-	M	-
CO5	H	M	M	-	-	-	L	-	-	-

Dr. A. Rama
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Dr. K. Nivedha
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VIRUDHUNAGAR - 626 001

B.Com.

(2022 – 2023 onwards)

Semester IV	PARTNERSHIP ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC41N		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts, procedure for registration and terminologies used in partnership accounting. [K1]

CO2: explain the accounting treatment under different situations of partnership accounting. [K2]

CO3: apply the accounting procedures to solve the problems in partnership accounting. [K3]

CO4: analyse the various methods of accounting under different circumstances. [K4]

CO5: compare the balance sheet with the statement of affairs and distinguish various types of partners. [K5]

UNIT I

Partnership: Meaning of Partnership – Partnership Deed – Registration of firms- Procedure for Registration (Sec 58 and 59)- Limited Liability Partnership – meaning- Definition- Difference between limited liability partnership and traditional partnership firm- Profit and Loss Appropriation Account – Capital Accounts of Partners.

Admission of a Partner: Accounting Adjustments – Adjustment for Goodwill (as per New Accounting Standard) (20 Hours)

UNIT II

Retirement of a Partner: Accounting Problems – Payment to the Retiring Partner.

Death of a Partner: Amount due to the Deceased Partner – Joint Life Policy Account – Accounting Treatment. (22 Hours)

UNIT III

Dissolution of a Firm: Accounting Treatment.

Insolvency of Partners: Insolvency of a Partner – Garner Vs Murray Case – Insolvency of Two Partners – Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method. (18 Hours)

UNITIV

Amalgamation of Firms: Accounting Treatment.

Sale of Partnership to a Limited Company: Accounting Treatment. (15 Hours)

UNIT V

Insolvency of a Partnership Firm: Procedure under Insolvency Acts – Distinction between Insolvency of an Individual and a Partnership Firm – Preparation of Statement of Affairs – Deficiency Account. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Partners.
2. Difference between Balance Sheet and Statement of Affairs.

Note:

Composition of Question paper:

Theory : 33%

Problem : 67%

TEXT BOOK

Reddy, T.S., & Murthy, A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.

REFERENCE BOOKS

1. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2016.
2. Gupta, R.L., & Radhasamy, M. (2007). *Advanced Accountancy*, New Delhi: Sultan Chand & Sons, 13th Revised Edition, Reprint 2009.

Course Code 20UCOC41N	PO1		PO2		PO3	PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2.a	PSO 2.b	PSO 3	PSO 4 .a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	M	M	L	L	L	-	-	-
CO2	H	M	L	L	-	M	L	-	L	M
CO3	H	H	L	L	L	L	M	-	L	M
CO4	H	L	L	L	M	L	L	-	M	-
CO5	M	L	-	-	-	L	L	-	-	-

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B.Com.

(2020 - 21 onwards)

Semester IV	BUSINESS MATHEMATICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC42		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the concepts of business mathematics. [K1]

CO2: explain the relevant elements, formulae and diagrams in business mathematics. [K2]

CO3: solve problems using basic formulae/matlab. [K3]

CO4: analyse the situation and find out the answers by applying advanced formulae. [K4]

CO5: prove demorgan's law diagrammatically and estimate the components of simple interest. [K5]

UNIT I

Number System - Arithmetic Progressions(A.P): n^{th} term of an A.P - Sum of First 'n' Natural Numbers –Sum of n terms of an A.P –Geometric Progression (G.P) – n^{th} term of a G.P - Sum of n terms of a G.P – Permutations – Fundamental Counting Principles – Circular Permutations – Combinations – Permutation Vs Combination. (15 Hours)

UNIT II

Elements of Set Theory: Definition –Symbols–Roster Method, Rule Defining Method and Description Method – Types of Sets – Union and Intersections – Subsets – Complements – Difference of Two Sets – Solving Problems using Demorgan's Law. (12 Hours)

UNIT III

Matrices: Types – Addition – Multiplication – Matrix Inversion – Determinants - Properties – Solving a System of Linear Equation using Matrix Inversion – Matrix Manipulation using Matlab. (18 Hours)

UNIT IV

Common Arithmetic: Compound Interest – Effective Rate of Interest – Depreciation – Annuity – Present Value – Discounting of Bills – Face Value of Bills – Due Date – Banker’s Discount – True Discount – Banker’s Gain – Ethical Guidelines for Mathematical practices. (15 Hours)

UNIT V

Calculus: Differential Calculus (excluding trigonometric function) – Rules - Sum Rule – Product Rule – Quotient Rule – Function of a Function Rule (simple problems only) – Maxima and Minima – Methods of Integral Calculus – Rules (excluding integration by parts or fractional integration) (simple problems only). (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Venn Diagram - Demorgan’s Law.
2. Simple Interest.

Note:

Composition of the Question Paper:

Theory : 20 %

Problems : 80 %

TEXT BOOKS

1. Ponnien Selvi, M., & Sridevi, N. (2011). *Business Mathematics*, Virudhunagar: Yoga Publishing House, 2nd Revised and Enlarged Edition, (Unit I).
2. Manoharan, M., & Elango, C. (2007). *Business Mathematics*, Palani: Palani Paramount Publications, 4th Revised and Enlarged Edition, Reprint 2018.

REFERENCE BOOKS

1. Vittal, P.R. (2012). *Business Mathematics*, Chennai: Margham Publications, 6th Edition.
2. Sundaresan, V., & Jeyaseelan. (2008). *An Introduction to Business Mathematics*, New Delhi: S. Chand & Company Ltd.

Course Code 20UCOC42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	M	M	-	L	-	-	-	-
CO2	H	H	M	M	L	L	-	-	-	-
CO3	H	M	M	L	L	-	M	L	-	M
CO4	H	L	L	L	L	-	-	-	-	-
CO5	M	L	M	L	L	L	-	-	-	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020 - 21 onwards)

Semester IV	BANKING THEORY, LAW AND PRACTICE	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 20UCOC43		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the various concepts related to banking and e-banking. [K1]

CO2: describe the relevant provisions of Act regarding banking and e-banking. [K2]

CO3: apply the procedures involved in banking and e-banking activities. [K3]

CO4: analyse the precautions to be taken by bankers and customers in any banking transactions. [K4]

CO5: compare various deposits and evaluate the impact of technology in banking system. [K5]

UNIT I

Introduction: Banking – Definition – Meaning of Banker and Customer – Relationship between a Banker and a Customer – Special Types of Customers – Minor, Lunatic, a Partnership Firm and a Joint Stock Company – General Precautions for Opening an Account – Types of Deposits - Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit. (15 Hours)

UNIT II

Negotiable Instruments : Features – Cheque – Meaning – Definition – Features – Drawing of a Cheque – Crossing of a Cheque and its Significance – Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement.

(15 Hours)

UNIT III

Paying Banker: Precautions before Honouring a Cheque – Payment in Due Course – Holder in Due Course – Statutory Protection to a Paying Banker.

Collecting Banker: Holder for Value – Statutory Protection – Duties of a Collecting Banker.

(15 Hours)

UNIT IV

Loans and Advances : Principles of Sound Lending –Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien.

(15 Hours)

UNIT V

Electronic Banking and Electronic Payments: Electronic Banking – Advantages and Disadvantages – Core Banking Solutions – Features – Advantages and Disadvantages – Cheque Truncation System – Real Time Gross Settlement – National Electronic Fund –Cash Deposit Machine – Automated Teller Machine –Debit Card –Credit Card – Smart Card.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Current Deposit Vs Savings Deposit.
2. Impact of Technology on Banking System.

TEXT BOOKS

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

REFERENCE BOOKS

1. Varshney, P.N. (2014). *Banking Law and Practice*, New Delhi: Sultan Chand and Sons.
2. Kandasami, K.P., Natarajan, S., & Parameswaran, R. (2009). *Banking Law and Practice*, New Delhi : S.Chand and Company Ltd. 4th Revised Edition, Reprint 2013.

Course Code 20UCOC43	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	M	L	L	M	M	-	-
CO2	H	H	M	M	M	M	M	M	-	M
CO3	H	H	M	M	M	L	M	M	M	-
CO4	H	H	M	M	M	H	M	M	-	M
CO5	H	H	M	M	M	H	M	M	-	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020 -21 onwards)

Semester IV	AUDITING	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 20UCOA41		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the various concepts related to audit and auditing. [K1]

CO2: describe the auditor's duty regarding audit programme, working papers, internal control, vouching, verification and valuation. [K2]

CO3: apply the procedure for appointment and removal of an auditor, vouching, verification and valuation. [K3]

CO4: analyse the overall audit procedure in audit programme, appointment, internal control system, vouching, verification and valuation. [K4]

CO5: compare accounting, book keeping with auditing and evaluate the significance of various types of audit report. [K5]

UNIT I

Auditing: Definition–Objectives – Classification of an audit – Advantages – Preparation before Audit - Audit Planning – Audit Programme – Audit Note Book – Working Papers – Audit Report –Types of Audit Report – Auditing in an EDP environment – Computer Assisted Auditing Techniques. (15 Hours)

UNIT II

Auditor: Appointment – Qualification and Qualities of an Auditor – Rights and Duties – Legal Position of an Auditor – Liabilities of an Auditor – Liabilities for Negligence – Criminal Liability - Liabilities for Misfeasance - Liability to Third Party.

(15 Hours)

UNIT III

Internal Control: Meaning – Importance – Internal Check –Evaluative Criteria for Good Internal Check – Internal Audit – Distinction between Internal Audit and Statutory Audit – Limitations of Internal Control – Evaluation of Internal Control. (15 Hours)

UNIT IV

Vouching: Vouching of Cash Transactions – Procedure in regard to vouching the Debit Side and Credit Side of the Cash Book – Cash Sales – Receipts from Debtors – Income from Interest, Dividends – Rent Received –Wages – Commission received – Auditor’s Duty
Vouching of Trading Transactions – Credit Purchases and Credit Sales – Sales Returns – Goods Sent on Consignment – Sales Ledger –Bought Ledger –Auditor’s Duty. (15 Hours)

UNIT V

Verification and Valuation of Assets and Liabilities : General Principles - Fixed Assets – Wasting Asset –Bills Receivable – Investments –Patents – Stock-in-trade – Freehold and Leasehold Property –Sundry Debtors – Plant and Machinery – Sundry Creditors –Loan – Bills Payable – Auditor’s Duty.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Specimen form of Auditor’s Report.
2. Distinction between Accounting, Book Keeping and Auditing.

TEXT BOOK

Tandon, B.N. (2015). *A Handbook of Practical Auditing*, New Delhi: S.Chand and Company Private Ltd., Reprint.

REFERENCE BOOKS

1. Saxena, Reddy., & Appannaiah., (2002). *A Text Book of Auditing*, Mumbai: Himalaya Publishing House, 6th Revised Edition.
2. Ravinder Kumar., & Virender Sharma, (2001). *Fundamentals of Practical Auditing*, New Delhi: Prentice Hall of India Private Ltd., Reprint.

Course Code 20UCOA41	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	-	H	H	-	-	-	-	-	-
CO2	H	-	H	H	-	M	M	-	-	-
CO3	H	-	H	M	-	H	H	-	-	M
CO4	H	-	H	M	H	H	M	-	M	H
CO5	H	-	H	H	H	M	-	-	M	H

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(2020 - 21 onwards)

Semester IV	ENTREPRENEURSHIP DEVELOPMENT	Hours/Week: 4	
Allied Course		Credits: 3	
Course Code 20UCOA42		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the concepts related to entrepreneurship, entrepreneurship development and Micro, Small and Medium Enterprises. [K1]
- CO2: explain the qualities, functions and types of entrepreneurs, steps in starting a new venture and institutions and packages for development of entrepreneurship. [K2]
- CO3: distinguish and categorise the package for MSMEs and assistance from institutions for entrepreneurship development. [K3]
- CO4: analyse the problems of entrepreneurs and role of entrepreneurship in economic development. [K4]
- CO5: synthesise the successful women entrepreneurs in India and prepare project report. [K5]

UNIT I

Entrepreneur and Entrepreneurship: Definition – Characteristics of an Entrepreneur and his Role in Economic Development – Functions of Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. (12 Hours)

UNIT II

Starting a New Venture: Search for a Business Idea – Sources of Business Ideas - Idea Processing and Selection – Project – Classification – Project Life Cycle – Project Report – Meaning, Importance and Contents. (12 Hours)

UNIT III

Micro and Small Enterprises: Definition –Scope – Objectives –Package for Promotion of Micro and Small Scale Enterprises – Problems – Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. (12 Hours)

UNIT IV

Institutions Assisting Entrepreneurs : District Industries Centre (DICs) – State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT) – The National Institute for Entrepreneurship and Small Business Development (NIESBUD) – National Alliance of Young Entrepreneurs (NAYE) – The National Institute of Small Industries Extension Training (NISIET) – National Research Development Corporation (NRDC) – Industrial Estates – Khadi and Village Industries Commission (KVIC). (12 Hours)

UNIT V

Institutional Finance to Entrepreneurs : Small Industries Development Bank of India (SIDBI) – State Finance Corporation (SFC) – Tamilnadu Industrial Investment Corporation Limited (TIIC) – Commercial Banks – Women Entrepreneurs – Functions – Problems of Women Entrepreneurs – Women Entrepreneurship in India. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Preparation of Project Report.
2. Top 10 Women Entrepreneurs in India.

TEXT BOOK

Gupta, C.B., & Srinivasan, N.P. (2020). *Entrepreneurial Development*, New Delhi: Sultan Chand & Sons, Revised Edition.

REFERENCE BOOKS

1. Khanka, S.S. (2012). *Entrepreneurial Development*, New Delhi: S.Chand & Company Ltd., 4th Revised Edition.
2. Gordon. E., & Natarajan. K. (2018). *Entrepreneurship Development*, Mumbai: Himalaya Publishing House Pvt. Ltd., 16th Revised Edition.

Course Code 20UCOA42	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	L	L	L	-
CO2	H	H	H	M	L	L	-	-	-	-
CO3	H	H	M	M	M	M	M	M	M	M
CO4	H	H	M	H	M	-	-	-	-	L
CO5	H	H	H	M	M	L	-	-	-	L

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B.Com.

(2020 - 21 onwards)

Semester IV	MATHEMATICS FOR COMPETITIVE EXAMINATIONS	Hours/Week:2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS41		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: recall the basic formulae in Mathematics. [K1]
- CO2: discuss the applications of mathematics in real life. [K2]
- CO3: develop their analytical ability and computational skills. [K3]
- CO4: apply their skills in solving problems with more confidence. [K3]
- CO5: analyze and solve aptitude problems efficiently. [K4]

UNIT I

Problems on Numbers (5 Hours)

UNIT II

Percentage (7 Hours)

UNIT III

Profit and Loss (7 Hours)

UNIT IV

Time and Work (6 Hours)

UNIT V

Odd Man Out & Series (5 Hours)

TEXT BOOK

Aggarwal, R.S. (Reprint 2013). *Quantitative Aptitude for Competitive Examinations*, (Seventh Revised Edition), New Delhi: S.Chand Publications.

Unit	Chapter	Section
	Section-I Arithmetical ability	
I	7	Solved Examples: 1 - 15 Problems and Exercise 7A: 1 - 20 Problems
II	10	Solved Examples: 1 - 15 Problems and Exercise 10: 1 - 20 Problems
III	11	Solved Examples: 1 - 20 Problems and Exercise 11A: 1 - 15 Problems
IV	15	Solved Examples: 1 - 11 Problems and Exercise 15A: 1 - 10 Problems
V	35	Exercise 35: 1 - 50 Problems

Course Code 20UCOS41	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	H	M	-	L	-
CO2	H	L	H	M	-	M	-
CO3	H	M	H	H	-	M	-
CO4	H	L	H	H	-	M	-
CO5	H	M	H	H	-	M	-

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B.Sc. MATHEMATICS

(2020 -21 onwards)

Semester II	FUNDAMENTALS OF ACCOUNTING	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code		Internal	External
20UMTS21		40	60

COURSE OUTCOMES

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

CO1: identify and be familiar with the classification of accounts and accounting terminology. [K1]

CO2: describe the rules of accounting and accounting process. [K2]

CO3: apply the rules for journalising, preparing day book and balancing the accounts. [K3]

CO4: prepare the final accounts. [K4]

CO5: integrate the trial balance and balance sheet. [K4]

UNIT I

Accounting: Definition – Meaning – Book-keeping – Accounting Vs Book-keeping – Account – Types – Rules – Double Entry and Single Entry Systems – Differences. (7 Hours)

UNIT II

Journal: Meaning – Narration – Uses – Ledger – Meaning – Uses – Journal Vs Ledger.

(5 Hours)

UNIT III

Subsidiary Books : Sales, Purchases and Cash Book (Single Column only) – Trial Balance

(5 Hours)

UNIT IV

Final Accounts : Trading Account – Profit and Loss Account – Format – Meaning – Uses – Differences (Simple Problems only)

(6 Hours)

UNIT V

Balance Sheet: Meaning – Format - Uses – Difference between Balance Sheet and Trial Balance (Problems with adjustments related to Stock, Returns, Accruals, Out standings and Prepaid only) (7 Hours)

SELF STUDY FOR ASSIGNMENT

1. Advantages of Double Entry System.
2. Trade Discount Vs Cash Discount.

NOTE:

Composition of the Question Paper:

Theory	:	40 %
Problems	:	60 %

TEXT BOOK

Nagarajan, K.L., Vinayakam, N., and Mani, P.L. (2013). *Principles of Accountancy*, New Delhi: Eurasia Publishing House Pvt. Ltd. - Chapters 1,2,3,4 & 6.

REFERENCE BOOKS

1. Arulanandam, M.A., and Raman, K.S. (2005). *Advanced Accountancy*, New Delhi: Himalaya Publishing House.
2. Gupta, R.L. and Radhaswamy, M. (2007). *Advanced Accountancy*, New Delhi: Sultan Chand & Sons.
3. Reddy, T.S., and Murthy. A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.

Course Code 20UMTS21	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	H	-	-	-	-	-
CO2	H	H	-	-	-	-	L
CO3	H	H	L	L	-	-	L
CO4	H	H	L	L	-	-	L
CO5	H	H	L	L	-	L	L

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B.Sc. MATHEMATICS

(2022 -23 onwards)

Semester II	FUNDAMENTALS OF ACCOUNTING	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UMTS21N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: identify the accounting terminology and the purpose of preparing accounts. [K1]

CO2: explain the types, rules and format of statements and accounts. [K2]

CO3: use the process of accounts for preparing the books of accounts. [K3]

CO4: distinguish between accounting and book-keeping, journal and Ledger and trial balance and balance sheet. [K4]

CO5: summarise the books of accounts and integrate the trial balance and balance sheet. [K4]

UNIT I

Accounting: Meaning – Definition – Book-keeping – Accounting Vs. Book-keeping – Account – Accounting Terms - Types – Rules – Double Entry and Single Entry Systems – Differences. (7 Hours)

UNIT II

Journal: Meaning – Journalising - Narration –Ledger – Meaning – Purpose – Journal vs. Ledger. (5 Hours)

UNIT III

Subsidiary Books: Meaning – Purchase, Sales and Cash Book (Single Column only) – Trial Balance – Meaning – Principles. (5 Hours)

UNIT IV

Final Accounts: Meaning – Purpose – Preparation of Trading Account – Profit and Loss Account. (Simple Problems only) (6 Hours)

UNIT V

Balance Sheet: Meaning – Purpose – Difference between Balance Sheet and Trial Balance (Problems with adjustments related to Closing Stock only) (7 Hours)

SELF STUDY FOR ASSIGNMENT

1. Accounting Concepts.
2. Trade Discount vs. Cash Discount.

NOTE:

Composition of the Question Paper:

Theory	:	40 %
Problems	:	60 %

TEXT BOOK

Nagarajan, K.L., Vinayakam, N., and Mani, P.L. (2013). *Principles of Accountancy*, New Delhi: Eurasia Publishing House Pvt. Ltd., 4th Edition.

REFERENCE BOOKS

1. Arulanandam, M.A., and Raman, K.S. (2019). *Advanced Accountancy*, New Delhi: Himalaya Publishing House.
2. Gupta, R.L. and Radhaswamy, M. (2014). *Advanced Accountancy*, New Delhi: Sultan Chand & Sons.
3. Reddy, T.S., and Murthy. A. (2012). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.

Course Code 20UMTS21N	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	H	-	-	-	-	-
CO2	H	H	-	-	-	-	L
CO3	H	H	L	L	-	-	L
CO4	H	H	L	L	-	-	L
CO5	H	H	L	L	-	L	L

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B.Com.

(2020–21 onwards)

Semester V	CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC51		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the meaning of accounting concepts relating to issue and redemption of shares and debentures, amalgamation, absorption, reconstruction and liquidation of a company. [K1]
- CO2: describe the format and procedure for liquidator's final statement of account and final accounts of a company as per Companies Act 2013. [K2]
- CO3: apply the methods relating to issue and redemption of shares and debentures, amalgamation, absorption, reconstruction and liquidation of a company. [K3]
- CO4: analyse the methods used for issue of shares, valuation of shares and goodwill, purchase consideration, liquidator's remuneration, redemption of debentures and preference shares. [K4]
- CO5: discriminate the procedure for bonus issue and external reconstruction of a company. [K5]

UNIT I

Issue of Shares: Meaning– Methods – Issue of Shares for Cash Consideration and Non Cash Consideration – Issue of Shares at Par and at Premium – Under Subscription and Over Subscription – Pro–rata Allotment – Calls in Arrears – Forfeiture of Shares – Re–issue of Forfeited Shares– Right Shares. (18 Hours)

UNIT II

Preference Shares: Meaning – Types – Redemption of Preference Shares.

Debentures: Meaning – Types – Issue of Debentures – Methods – Consideration for Issue of Debentures – Terms relating to Issue Price and Conditions of Redemption of Debentures – Redemption without Provision – Redemption on Specified Due Date – Redemption in Instalments – Redemption by Conversion.

Profit Prior to Incorporation: Accounting Procedure as per Revised Schedule VI.

(18 Hours)

UNIT III

Final Accounts: Final Accounts of Joint Stock Companies as per Revised Schedule VI.

Goodwill: Meaning – Factors – Need – Methods of Valuation.

Shares: Meaning – Factors – Methods of Valuation.

(18 Hours)

UNIT IV

Amalgamation, Absorption and Reconstruction of Joint Stock Companies: Meaning – Difference – Accounting Procedure in the Nature of Purchase only – Internal Reconstruction – Accounting Procedure.

(18 Hours)

UNIT V

Liquidator's Final Statement of Account: Liquidation – Meaning – Liquidator's Remuneration – Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Provisions, procedure and accounting treatment for issuing Bonus Shares.
2. Procedure for External Reconstruction.

Note:

Composition of the Question Paper: Theory : 25%

Problems : 75%

TEXT BOOK

Reddy, T.S. & Murthy, A. (2015). *Corporate Accounting*, Chennai: Margham Publications, Revised Sixth Edition.

REFERENCE BOOKS

1. Gupta, R.L. & Radhasamy M, (2015). *Advanced Accountancy, Volume-II*, Delhi: Sultan Chand & Sons.
2. Arulanandam, M.A. & Raman. K.S., (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House.

Course Code 20UCOC51	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	L	-
CO2	H	H	H	-	-	-	-	-	L	-
CO3	H	H	H	-	-	-	L	-	-	L
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	M	M	M	M	-	-	-

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(2023–2024 onwards)

Semester V	CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC51N		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: state the meaning of accounting concepts relating to issue and redemption of shares and debentures, amalgamation, absorption and liquidation of a company. [K1]
- CO2: describe the format and procedure for liquidator's final statement of account and final accounts of a company as per Companies Act 2013. [K2]
- CO3: apply the methods relating to issue and redemption of shares and debentures, amalgamation, absorption and liquidation of a company. [K3]
- CO4: analyse the methods used for issue of shares, valuation of shares and goodwill, purchase consideration, liquidator's remuneration, redemption of debentures and preference shares. [K4]
- CO5: discriminate the procedure for bonus issue, right issue and internal reconstruction of a company. [K5]

UNIT I

Issue of Shares: Meaning– Methods – Issue of Shares for Cash Consideration and Non Cash Consideration – Issue of Shares at Par and at Premium– Under Subscription and Over Subscription – Pro–rata Allotment – Calls in Arrears – Calls in Advance –Forfeiture of Shares – Re–issue of Forfeited Shares. (18 Hours)

UNIT II

Preference Shares: Meaning – Types – Redemption of Preference Shares.

Debentures: Meaning – Types – Issue of Debentures – Methods – Consideration for Issue of Debentures – Terms relating to Issue price and conditions of Redemption of Debentures – Redemption without Provision – Redemption on Specified due date – Redemption in Installments – Redemption by Conversion.

Profit Prior to Incorporation: Accounting Procedure as per Revised Schedule VI.

(18 Hours)

UNIT III

Final Accounts: Final Accounts of Joint Stock Companies as per Revised Schedule VI.

(18 Hours)

UNIT IV

Goodwill: Meaning – Factors – Need – Methods of Valuation.

Shares: Meaning – Factors – Methods of Valuation.

Amalgamation and Absorption of Joint Stock Companies: Meaning – Difference – Purchase Consideration - Amalgamation in the nature of purchase and merger (Accounting Procedure as per AS-14)

(18 Hours)

UNIT V

Liquidator's Final Statement of Account: Liquidation – Meaning – Liquidator's Remuneration – Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Provisions, procedure and accounting treatment for issuing Bonus Shares and Right Shares.
2. Procedure for Internal Reconstruction.

Note:**Composition of the Question Paper: Theory : 25%****Problem : 75%****TEXT BOOK**

Reddy, T.S. & Murthy, A. (2015). *Corporate Accounting*, Chennai: Margham Publications, Revised Sixth Edition.

REFERENCE BOOKS

1. Gupta, R.L. & Radhasamy M, (2015). *Advanced Accountancy, Volume-I*, Delhi: Sultan Chand & Sons.
2. Arulanandam, M.A. & Raman. K.S., (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House.

Course Code 20UCOC51N	PO1			PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b		PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H		H	-	-	-	-	-	L	-
CO2	H	H		H	-	-	-	-	-	L	-
CO3	H	H		H	-	-	-	L	-	-	L
CO4	H	H		H	M	M	M	-	-	-	-
CO5	H	H		H	M	M	M	M	-	-	-

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(2020-21 onwards)

Semester V	INCOME TAX LAW & PRACTICE - I	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC52		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the various concepts in the Income Tax Act. [K1]

CO2: state the exempted incomes and explain the provisions relating to various heads of income under the Income Tax Act. [K2]

CO3: determine the residential status of an assessee and compute the incomes and deductions under various heads of income. [K3]

CO4: analyse the incidence of taxation and provisions relating to allowances, perquisites and depreciations. [K4]

CO5: compute income from house property which is partly let out and assess the residential status of a company. [K5]

UNIT I

Introduction to Income Tax Act, 1961: Brief History of Income Tax in India – Important Definitions: Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Casual Income, Rules for Distinguishing Capital Receipts and Revenue Receipts and Capital Expenditure and Revenue Expenditure – Exemptions from Tax under Section 10. (18 Hours)

UNIT II

Residence and Tax Liability: Residence of Assesseees – Types of Residents- Residential Status of an individual – Basic Conditions – Additional Conditions – Residential Status of HUF, Firm or AOP and every other Person – Incidence of Tax. (18 Hours)

UNIT III

Income from Salary and House Property: Salary – Different Forms of Salary.

Allowances: Fully Taxable Allowances, Allowances exempt up to specified limit, Fully exempted Allowances.

Perquisites :Perquisites Taxable in case of all Employees – Valuation of Perquisites: Residential Accommodation, Motor Car – Provident Fund, Gratuity, Pension, Earned Leave Salary – Deduction under Section 16 – Computation of Taxable Salary.

Income from House property: Basis of Charge- Annual Value of Buildings Let Out – Deduction under Section 24 – Buildings Self-occupied for Residential Purposes – Computation of Taxable Income from House Property. (18 Hours)

UNIT IV

Profits and Gains of Business or Profession : Business – Profession – Profits – Computation – Deductions Expressly Allowed (Section 30 to 37) – Expenses Expressly Disallowed - Expenses not Deductible in certain Circumstances – Deduction Allowable only on Actual Payment – Computation of Taxable Income from Business or Profession – Depreciation under Section 32. (18 Hours)

UNIT V

Capital Gains: Capital Asset – Transfer of Capital Asset – Cost of Acquisition – Computation of Capital Gains – Capital Gain Exempt from Tax.

Income from Other Sources: List of Incomes Chargeable under this Head – Allowable Deductions – Computation of Income from Other Sources. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Residential status of a Company.
2. Computation of Income from House property which is partly let out.

NOTE:**Composition of the Question Paper: Theory : 25%****Problems : 75%****TEXT BOOK**

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

REFERENCE BOOKS

1. Vinod, Singhania,K.(Current Assessment Year). *Students Guide to Income Tax*. New Delhi: Taxmann Publications Private Ltd.

2. Gaur, V.P., & Narang, D.B. (Current Assessment Year). *Income Tax Law and Practice*.
New Delhi: Kalyani Publishers.

Course Code 20UCOC52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	L	L	-	M
CO4	H	H	H	M	M	M	-	-	L	-
CO5	H	H	H	M	M	M	M	M	-	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020–21 onwards)

Semester V	BUSINESS LEGISLATIONS – I	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC53		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic provisions of Law of Contract, Law of Agency, Sale of Goods Act and Carriage of Goods Act. [K1]

CO2: explain the provisions of Law of Contract, Law of Agency, Sale of Goods Act and Carriage of Goods Act in case of specific procedures. [K2]

CO3: apply the provisions of prescribed business legislations for a given situation. [K3]

CO4: analyse various cases where the provisions of prescribed business legislations are applicable. [K4]

CO5: distinguish the case laws related to consideration in contract and the rights of unpaid seller. [K5]

UNIT I

Law of Contract: Definition – Essential Elements of a Valid Contract – Classification of Contracts – Offer – What constitutes an offer? – Legal rules as to offer – Tenders – Acceptance – Who can accept? – Legal rules as to acceptance – Communication of Offer, Acceptance and Revocation: Mode of communication – When is communication complete? – Time for revocation of Offer and Acceptance – Revocation or lapse of offer – Consideration – Stranger to contract – Capacity to contract – Free Consent – Coercion – Undue Influence – Difference between coercion and undue influence – Fraud – Essential elements of fraud – Difference between fraud and misrepresentation – Misrepresentation –

Mistake – Mistake of Law – Mistake of Fact – Legality of Object – When is Object Unlawful? – Unlawful and Illegal Agreements – Agreements Opposed to Public Policy.

(18 Hours)

UNIT II

Performance of Contracts: Offer to Perform – Requisites of a Valid Tender – Contracts Which need not be Performed – By Whom must Contracts be Performed – Time and Place of Performance – Reciprocal promises – Time as the Essence of the Contract – Various Modes of Discharge of Contracts – Breach of Contract – Remedies for Breach of Contract – Quasi Contracts.

(18 Hours)

UNIT III

Law of Agency: Definition – Essentials of Relationship of Agency – Rules of Agency – Who can Employ an Agent? – Who may be an Agent? - Creation and Termination of Agency – Various Modes – Rights and Duties of Agent and Principal – Delegation of Authority – Difference between Sub-agent and Substituted Agent – Relations of Principal with Third Parties – Position of Principal and Agent in relation to Third Parties – Irrevocable Agency.

(18 Hours)

UNIT IV

The Sale of Goods Act, 1930: Contract of Sale of Goods – Sale and Agreement to Sell – Essentials of a Contract of Sale – Distinction between Sale and Agreement to Sell – Sale and Hire Purchase Agreement – Distinction between Sale and Hire Purchase agreement – Subject Matter of Contract of Sale – Classification of Goods – Documents of Title to Goods – Conditions and Warranties – Transfer of Property and Title to Goods – Performance of Contract – Rights and Duties of Buyer and Seller.

(18 Hours)

UNIT V

The Carriage of Goods Act: Carriage by Land – Classification of Carriers – Rights – Duties and Liabilities of Common Carrier – Goods – Carriage by Rail – Responsibility of Railway Administration as Carriers – Carriage by Sea – Contract of Affreightment – Charter Party – Bill of Lading – Carriage by Air - Definitions – Documents of Carriage – International Carriage by Air.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Legal rules as to consideration and ‘A contract without consideration is void’
2. Rights of Unpaid Seller. .

TEXT BOOK

Kapoor, N.D., (2021). *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, Thirty Eighth Revised Edition.

REFERENCE BOOKS

1. Gogna, P.P.S., (2014). *A Text Book of Mercantile Law*, New Delhi: S.Chand & Company Ltd.,
2. Pillai,R.S.N.,& Bagavathi, (2007). *Business Law*, New Delhi: S.Chand & Company Ltd.,
3. Shukla, M.C., (2017). *Mercantile Law*, New Delhi: S.Chand & Company Ltd.,

Course Code 20UCOC53	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
	CO1	H	H	H	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	L	L	-	L
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	M	M	M	M	M	L	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020–21 onwards)

Semester V	BUSINESS ENVIRONMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE51		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to business environment. [K1]

CO2: explain the types of factors influencing various aspects of business environment, role of government in business and the causes about industrial sickness. [K2]

CO3: apply the guidelines and procedures related to social responsibility, New Industrial policy, MNC, FDI and MSME. [K3]

CO4: argue for and against social responsibility, MNC, FDI and LPG. [K4]

CO5: arrive at the ethical principle related to business and chart out various types of IPR. [K5]

UNIT I

Business: Meaning – Scope – Characteristics of Modern Business – Business Environment – Meaning – Nature – Significance – Factors affecting Business Environment-Types of Business Environment – Internal and External (Micro and Macro).

(15 Hours)

UNIT II

Social Responsibilities of Business: Meaning – Nature – Factors affecting Social Orientation – Responsibilities of the Business to Different Sections of the Society – Arguments for and against Social Responsibilities of Business.

(15 Hours)

UNIT III

New Industrial Policy, 1991: Recent Changes in Industrial Licensing – Foreign Exchange Management Act 1999 – Privatisation – Meaning – Ways of Privatisation – Benefits and Obstacles of Privatisation. (15 Hours)

UNIT IV

Globalisation: Meaning – Merits and Demerits.

Multinational Corporations: Meaning – Definition – Merits and Demerits of MNCs – Foreign Direct Investment – Types – Factors – Foreign Investment in India – Merits and Demerits – Government Policy on Foreign Investment. (15 Hours)

UNIT V

Industrial Sickness: Definition – Causes – Preventive Measures – Sick Industrial Companies Act – Objectives – BIFR – Micro Small and Medium Enterprises Sector – Meaning – Problems – Promotional Measures by Government to Protect MSMEs. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Ethical principles of business
2. Types of Intellectual Property Right

TEXT BOOK

Study materials prepared by the course designer.

REFERENCE BOOKS

1. Francis Cherunilam, (2017). *Business Environment*, Mumbai: Himalaya Publications, 26th Revised Edition.
2. Aswathappa, K., & Sudarsana Reddy, G., (2011). *Business Environment for Strategic Management*, Mumbai: Himalaya Publishing House.

Course Code 20UCOE51	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	-	-	L	M
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	-	-	M	L	L	-	H

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B.Com.

(2023-2024 onwards)

Semester V	BUSINESS ENVIRONMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE51N		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to business environment. [K1]

CO2: explain the types of factors influencing various aspects of business environment, role of government in business and the causes about industrial sickness. [K2]

CO3: apply the guidelines and procedures related to social responsibility, business Ethics, Industrial policy, MNC, FDI and MSME. [K3]

CO4: argue for and against social responsibility, MNC, FDI and LPG. [K4]

CO5: summarise industrial policy, 2021 and chart out various types of IPR. [K5]

UNIT I

Business: Meaning - Scope – Characteristics of modern business – Business Environment – Meaning - Nature – Significance–factors affecting Business Environment- Types of Business Environment– Internal and External (Micro and Macro). (15 Hours)

UNIT II

Social Responsibilities of Business: Meaning-Nature-Factors affecting Social Orientation- Responsibilities of the business to different sections of the society-Arguments for and against Social Responsibilities of Business.

Business Ethics: Meaning – elements – sources of ethical standard – Factors governing business ethics. (15 Hours)

UNIT III

New Industrial Policy, 1991: Recent Changes in Industrial Licensing – Foreign Exchange Management Act 1999- Privatisation – Meaning - Ways of Privatisation-Benefits and Obstacles of Privatisation. (15 Hours)

UNIT IV

Globalisation: Meaning – Merits and Demerits.

Multinational Corporation: Meaning –Definition- Merits and Demerits of MNCs- Foreign Direct Investment – Types – Factors – Foreign Investment in India - Merits and Demerits – Government Policy on Foreign Investment. (15 Hours)

UNIT V

Industrial Sickness: Definition – Causes – Preventive Measures – Sick Industrial Companies Act- Objectives- BIFR- Micro Small and Medium Enterprises Sector – Meaning- Problems – Promotional Measures by Government to Protect MSMEs.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Industrial Policy, 2021
2. Types of Intellectual Property Right

TEXT BOOK

Study materials prepared by the course designer.

REFERENCE BOOKS

1. Francis Cherunilam, (2017). *Business Environment*, Mumbai: Himalaya Publications, 26th Revised Edition.
2. Aswathappa, K., &Sudarsana Reddy, G., (2011). *Business Environment for Strategic Management*, Mumbai: Himalaya Publishing House.

Course Code 20UCOS51N	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
	CO 1	H	H	H	-	-	-	-	-	-
CO 2	H	H	H	-	-	-	-	-	-	-
CO 3	H	H	H	-	-	-	-	-	L	M
CO 4	H	H	H	M	M	M	-	-	-	-
CO 5	H	H	H	-	-	M	L	L	-	H

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VIRUDHUNAGAR - 626 001

B.Com.

(2020–21 onwards)

Semester V	INTERNATIONAL MARKETING	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE52		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts and identify the objectives and procedures to be followed in international marketing. [K1]

CO2: explain the pricing methods, functions and regulations of various organizations involved in international marketing. [K2]

CO3: apply the procedures and point out the documents necessary for import and export. [K3]

CO4: analyse the factors affecting pricing, barriers, strategies and recent trends; distinguish between various terminologies related to international business. [K4]

CO5: evaluate the international marketing function of specified company with special reference to import documents. [K5]

UNIT I

International Marketing: Definition – Objectives of International Business– Special Problems in International Marketing – Reasons for Motives of International Marketing – Domestic Marketing Vs International Marketing – Global Trade Agreements – General Agreement on Tariffs and Trade (GATT) and World Trade Organisation (WTO) – Functions of WTO – Organisational Structure of WTO. (15 Hours)

UNIT II

Balance of Payments: Components of Balance of Payments – Balance of Payments Disequilibrium – Correction of Disequilibrium – Financing of Balance of Payment (BOP) Deficit.

EXIM Bank: Objectives and Functions – Lending Programmes. (15 Hours)

UNIT III

Foreign Trade Policy: Objectives – Strategies – Salient Features –Export – Import Procedure – Electronic Practices in import and export – Documents used in Export – e-documents.

Regulation: Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA). (15 Hours)

UNIT IV

Export Promotion: International Infrastructure for the Promotion of Exports – Export Credit Guarantee Corporation (ECGC) – Commodity Boards – Export Promotion Councils.

Export Assistance: DEPB Scheme – 100% Export Oriented Units – Export Processing Zones – Special Economic Zones. (15 Hours)

UNIT V

International Pricing: Pricing Objectives – Factors affecting Pricing – Pricing Methods – Cost Based Pricing – Market Oriented Pricing – Break Even Pricing – Marginal Cost Pricing – Creative Pricing – Transfer Pricing – Steps in Pricing. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. List of the international companies available in India.
2. Documents used in Import.

TEXT BOOK

Francis Cherunilam, (2008). *International Trade and Export Management*, New Delhi: Himalaya Publishing House, 16th Edition.

REFERENCE BOOKS

1. Francis Cherunilam, (2015). *International Marketing Text and Cases*, New Delhi: Himalaya Publishing House, 14th Revised Edition.
2. Jeevanandan, C., (2008). *International Business*, New Delhi: Sultan Chand & Sons, 1st Edition.

Course Code 20UCOE52	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	H	-	L	-	M	-	-	M
CO2	H	M	M	M	M	-	-	M	-	M
CO3	M	-	M	L	L	M	M	H	-	M
CO4	H	L	M	L	L	M	M	M	-	M
CO5	H	M	M	M	M	L	M	M	-	M

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B.Com.
(2020–21 onwards)

Semester V	METHODOLOGY OF RESEARCH IN SOCIAL SCIENCES	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE53		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the concepts related to methodology of research in social sciences. [K1]

CO2: explain types of research, sampling, data collection tools, hypothesis and types of report. [K2]

CO3: review literature, apply the principles in sampling, data collection, construction of scales and tools, data preparation, hypothesis testing and report writing. [K3]

CO4: compare and analyse the factors determining the methods of sampling, sources of data, data collection tools, and interpret the results of hypothesis. [K4]

CO5: evaluate each type of research and distinguish pretest from pilot study. [K5]

UNIT I

Introduction of Research: Characteristics of Research – Objectives of Research – Types of Research – Review of Literature – Steps in Research – Research Design – Importance – Contents. (15 Hours)

UNIT II

Sampling: Definition – Characteristics of Good Sample – Sampling Aims – Advantages – Limitations – Probability and Non Probability – Sampling frame – Criteria for Selecting Methods – Sample Size – Estimation of Sample Size – Sampling and Non Sampling Errors. (15 Hours)

UNIT III

Data Collection: Primary and Secondary Sources – Electronic Sources – Methods of Collecting Primary Data – Observation, Interview and Mail Survey Method – Tools for Collecting Data: Questionnaire, Interview Schedule – Construction of Questionnaire and Interview Schedule – Types of Scales – Scaling Techniques. (15 Hours)

UNIT IV

Data Preparation and Testing of Hypothesis: Editing– Coding – Classification– Tabulation Hypothesis – Meaning – Characteristics – Types – Type-I and Type-II Errors – One Tailed and Two Tailed Test – Level of Significance – Testing of Hypothesis – Test Statistic Critical Region. (15 Hours)

UNIT V

Report Writing: Characteristics – Purpose – Function – Types – Mechanics of writing a Research Report – Foot Notes and Bibliography – Writing the Report – First Draft – Revision–Final Draft – Ethics in Research. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Limitations of Research
2. Comparison between Pretest and Pilot Study

TEXT BOOK

Krishnaswami, O.R., & Ranganatham, M., (2013). *Methodology of Research in Social Sciences*, New Delhi: Himalaya Publishing House.

REFERENCE BOOKS

1. Kothari, C.R. (2015). *Research Methodology – Methods and Techniques*, New Delhi: New Age International Publishers.
2. Thanulingam,N.,(2014). *Research Methodology*, Mumbai: Himalaya Publishing House.

Course Code 20UCOE53	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	H	-	-	-	-	-	H
CO2	H	H	H	H	-	-	M	-	-	H
CO3	H	H	H	H	M	M	H	H	M	H
CO4	H	H	H	H	M	M	M	-	-	H
CO5	H	H	H	H	-	-	M	-	H	H

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(2020-21 onwards)

Semester V	FINANCIAL MARKETS & SERVICES	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE54		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to Financial Markets and services. [K1]

CO2: describe the structure and components of Financial Markets and services. [K2]

CO3: use the Financial Services available in the financial Markets with ethical principles.
[K3]

CO4: analyse the new products and services in the Financial Markets. [K4]

CO5: Evaluate the transactions in National Stock Exchange and Bombay Stock
Exchange. [K5]

UNIT I

Structure of Indian Financial System: Organised and Unorganised Sector – Money Market and Capital Market – Characteristics of Indian Money Market – Bill Market – Certificate of Deposit – Commercial papers – Treasury Bills – Call money market.

(15 Hours)

UNIT II

Stock Exchange: Meaning– Functions – Listing of Securities – Meaning – Advantages of Listing – Credit Rating – Definition – Functions – Benefits. (10 Hours)

UNIT III

Financial Services: Meaning – Features – Importance – Classification – Scope – New Financial Products and services – Basic Ethics in providing Financial Services.

Merchant Banking: Meaning – Definition – Services of Merchant Banks – Duties and Responsibilities of Merchant Bankers – Qualities of Merchant Bankers – Problems of Merchant Bankers – Scope of Merchant Banking in India. (20 Hours)

UNIT IV

Factoring: Meaning – Definition – Modus Operandi of Factoring – Functions – Types – Benefits – Limitations – Factoring in India.

Forfaiting: Definition – Factoring Vs Forfaiting – Benefits – Drawbacks – Forfaiting in India – Leasing – Definition – Types – Advantages – Disadvantages. (15 Hours)

UNIT V

Securitisation : Definition – Modus Operandi – Securitisation Vs Factoring – Types – Benefits – Conditions for Successful Securitisation.

Venture Capital: Meaning – Features – Activities – Scope – Importance.

Mutual Fund: Meaning – Definition – Scope – Importance of Mutual Fund – Mutual funds in India – Reasons for Slow Growth. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Features and steps involved in buying and selling of securities in National Stock Exchange and Bombay Stock Exchange.
2. Features and steps involved in buying and selling of securities in Over The Counter Exchange of India.

TEXT BOOK

Gordon, E., & Natarajan, K., (2018). *Financial Markets and Services*, Mumbai: Himalaya Publishing House, 11th Edition.

REFERENCE BOOKS

1. Punithavathy Pandian, (2009). *Financial Services and Markets*, Mumbai: Vikas Publishing House.
2. Sasidharan, K., Alex Mathews, K.,(2008). *Financial Services and System*, New Delhi: Tata Mc. Graw Hill Co.

Course Code 20UCOE54	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	M	-	-	-	-	L	-	-
CO2	H	M	M	-	-	-	-	L	-	-
CO3	H	M	M	L	L	-	-	L	-	-
CO4	H	M	H	L	L	L	-	L	-	-
CO5	H	M	H	L	M	L	L	L	-	-

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(2020-21 onwards)

Semester V	PORTFOLIO MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE55		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts and principles related to portfolio management. [K1]

CO2: explain the theories and plans related to portfolio management, portfolio evaluation, portfolio revision, risk and return analysis. [K2]

CO3: apply the principles and techniques of portfolio management. [K3]

CO4: analyse the risk and return of portfolio by considering the theories and techniques of portfolio management. [K4]

CO5: evaluate the arbitrage pricing theory in measuring risk and return of a security and select an efficient portfolio. [K5]

UNIT I

Portfolio Management: Meaning – Definition – Portfolio Management Process – Factors contributing to Portfolio Management – Principles of Portfolio Management – Policies of Portfolio Management – Diversification – Meaning – Methods of Diversification – Portfolio Manager – Meaning – Portfolio Manager and the Client – Responsibilities – Code of conduct for Portfolio Managers – Problems in Portfolio Management. (15 Hours)

UNIT II

Portfolio Management Theory: Markowitz Model – Assumptions of Markowitz Theory – Features of Markowitz Model – Sharpe Portfolio Model - Assumptions – Risk Return in Sharpe Model - Baumol's Model- Capital Asset Pricing Model – Assumptions of CAPM – Determinants of Expected Return – Security Market Line – Limitations of CAPM. (15 Hours)

UNIT III

Risk and Return Analysis: Security Analysis – Meaning – Risk: Meaning – Risk and Uncertainty – Causes of Risk – Factors responsible for causing Internal Risks in Investment – Classification of Risks- Minimising Risks or various methods of Risk Management – Different methods in Measurement of Risks (simple problems only)

Return Analysis: Return – Meaning – Components in Return On Investment – Factors Determining the Return On Investment – Measurement of Return – Traditional Methods – Modern Methods of Measuring Return (simple problems only). (15 Hours)

UNIT IV

Portfolio Evaluation: Need – Criteria for Evaluation – Evaluation of Portfolio Performance – Techniques of Evaluation of Portfolio Performance – Traditional Theory – Dow Theory – Modern Portfolio Theory – Composite Index- Treynor’s Performance Index – Sharpe’s Performance Index – Jensen’s Performance Index. (15 Hours)

UNIT V

Portfolio Revision: Need – Techniques of Portfolio Revision: Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan-Variable Ratio Plans – Rupee Cost Average – Problems of Portfolio Revision. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Select the suitable situation for making an optimal portfolio
2. Arbitrage Pricing Theory in measuring the risk and return of a security

NOTE:

Composition of the Question Paper: Theory : 90%
Problems : 10%

TEXT BOOK

Natarajan, L., (2016). *Investment Management – Security Analysis and Portfolio Management*, Chennai: Margham Publications.

REFERENCE BOOKS

1. Punithavathy Pandian, (2013). *Security Analysis and Portfolio Management*, New Delhi: Vikas Publishing House Private Ltd.
2. Avadhani, V.A., (2008). *Securities Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.
3. Preeti Singh, (2012). *Investment Management – Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.

Course Code 20UCOE55	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	M	-	L	-	L	-	L	-
CO2	H	M	M	M	M	-	-	L	L	L
CO3	M	-	M	L	L	M	L	-	L	L
CO4	H	L	M	L	L	M	L	L	L	-
CO5	H	M	M	M	M	L	L	M	M	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2023-2024 onwards)

Semester V	PORTFOLIO MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE55N		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts and principles related to portfolio management [K1]

CO2: explain the theories and plans related to portfolio management, portfolio evaluation, portfolio revision, risk and return analysis [K2]

CO3: apply the principles and techniques of portfolio management [K3]

CO4: analyse the risk and return of portfolio by considering the theories and techniques of portfolio management [K4]

CO5: evaluate the arbitrage pricing theory in measuring risk and return of a security and select an efficient portfolio. [K5]

UNIT I

Portfolio Management: Meaning – Definition – Portfolio management process-Factors contributing to portfolio management-Principles of portfolio management - Policies of portfolio management - Diversification – Meaning – Methods of diversification – Portfolio manager – Meaning – Portfolio manager and the client – Responsibilities – Code of conduct for portfolio managers – Problems in portfolio management. (15 Hours)

UNIT II

Portfolio Management Theory: Markowitz Model-Assumptions of Markowitz theory - Features of Markowitz model - Sharpe portfolio model - Assumptions – Risk return in Sharpe model - Capital Asset Pricing Model – Assumptions of CAPM –Security Market Line – Limitations of CAPM. (15 Hours)

UNIT III

Risk and Return Analysis: Security Analysis – Meaning – Risk: Meaning - Risk and Uncertainty - Factors responsible for causing internal risks in investment - Classification of risks- Different methods in measurement of risks (simple problems only)

Return Analysis: Return – Meaning - Components in return on investment -Factors determining the return on investment – Measurement of return – Traditional methods- Modern methods of measuring return (simple problems only) (18 Hours)

UNIT IV

Portfolio Evaluation: Need-Criteria for evaluation- Evaluation of portfolio performance- Techniques of evaluation of portfolio performance – Traditional theory – Dow theory – Modern portfolio theory- Composite Index- Treynor’s performance index-Sharpe’s performance index-Jensen’s performance index. (15 Hours)

UNIT V

Portfolio Revision: Need -Techniques of portfolio revision: Formula plan-Constant Rupee value plan-Constant ratio plan-Variable ratio plans-Rupee cost average-Problems of portfolio revision. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Select the suitable situation for making an optimal portfolio
2. Arbitrage Pricing Theory in measuring the risk and return of a security

NOTE:

Composition of the Question Paper: Theory : 90%
Problems : 10%

TEXT BOOK

Natarajan, L., (2016). *Investment Management – Security Analysis and Portfolio Management*, Chennai: Margham Publications.

REFERENCE BOOKS

1. PunithavathyPandian, (2013). *Security Analysis and Portfolio Management*, New Delhi: Vikas Publishing House Private Ltd.
2. Avadhani, V.A., (2008). *Securities Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.
3. Preeti Singh, (2012). *Investment Management – Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.

Course Code 20UCOE55N	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
	CO1	H	H	M	-	L	-	L	-	L
CO2	H	M	M	M	M	-	-	L	L	L
CO3	M	-	M	L	L	M	L	-	L	L
CO4	H	L	M	L	L	M	L	L	L	-
CO5	H	M	M	M	M	L	L	M	M	-

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B.Com.

(2020-21 onwards)

Semester V	WEB DESIGNING	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE56		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the basic concepts of web technology in general and HTML&CSS in particular. [K1]
- CO2: explain various HTML tags used in web design. [K2]
- CO3: use various HTML tags in web designing. [K3]
- CO4: analyse the features and select appropriate tags for web designing. [K4]
- CO5: compare and contrast the HTML & DHTML and evaluate the properties of Padding in CSS. [K5]

UNIT I

Introduction to HTML: Designing a Home Page – History of HTML – HTML Generations – HTML Documents – Anchor tag – Hyper Links – Sample HTML Documents.

Head and Body Sections: Header Section – Title – Links – Colorful Web Page – Comment Lines – Some Sample HTML documents – Ethical Principles to be followed in Web Designing. (15 Hours)

UNIT II

Designing the Body Section: Heading Printing – Aligning the Headings – Horizontal Rule – Paragraph – Tab Settings – Images and Pictures – Embedding PNG Format Images.

Ordered and Unordered Lists: Lists – Unordered lists – Headings in a List – Ordered Lists – Nested Lists. (15 Hours)

UNIT III

Table Handling: Tables – Table creation in HTML – Width of the Table and Cells – Cells Spanning and Multiple Rows/Columns – Coloring Cells – Column Specifications – Some Sample Tables. (15 Hours)

UNIT IV

Style Sheets: Defining Styles – Elements of Styles – Linking a Style Sheet to an HTML Document – In-line Styles – External Styles Sheets – Internal Style Sheets – Multiple Styles.

Frames: Frameset Definition – Frame Definition – Nested Framesets. (15 Hours)

UNIT V

Forms: Action Attribute – Method Attribute – Enctype Attribute – Dropdown Lists – Sample Forms. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Differentiate HTML from DHTML.
2. Padding in Cascade Style Sheet.

TEXT BOOK

Xavier,C., (2017). *World Wide Web Design with HTML*, Tata McGraw Hill Publishing Company.

REFERENCE BOOKS

1. Ivan Bayross, (2010). *Web Enabled Commercial Application Development using HTML*, 4th Revised Edition, BPB Publications.
2. Vikas Gupta, (2003). *Comdex Level Series Internet and Web Design*, Dreamtech Press.
3. Kris Jamsa, Konrad King, & Andy Anderson, (2002). *Html & Web Design: Tips & Techniques*, Tata McGraw Hill.

Course Code 20UCOE56	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	L	L	-	L
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	M	M	M	M	M	-	-

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B.Com.

(2020-21 onwards)

Semester V	PROJECT	Hours/Week: 0
Extra Credit Course		Credits: 2
Course Code 20UCOO5PR		Internal 100

COURSE OUTCOMES

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

CO1: apply the general basic concepts related to research in their project

CO2: apply the specific methodologies, principles and ethics of social values in their project

CO3: collect, edit and classify the data in accordance with their objectives

CO4: analyse the data and present the findings related to their project

CO5: justify the answer for viva voce questions

The students can undertake project in any of the specific areas related to social values, women empowerment and consumer behavior. They can choose topics related to:

- 1) Mass Media and Youth
- 2) Spirituality, Superstition and Legends
- 3) Joint Family Culture
- 4) Patriotism
- 5) Obesity and Food
- 6) Youth and Education
- 7) Gender Equality
- 8) Women in the Workplace
- 9) Women's Rights

- 10) Taxes and Wages/Salaries/ Income
- 11) Consumer Behaviour
- 12) Art and Culture
- 13) Depression and Stress
- 14) Attitude of Youth
- 15) Presentation of Women (Men / Children / Celebrities / Differently Abled Persons / Professionals) in Media.

Guidelines / Regulations for the project: (Extra Credit Course)

Every student must undertake an individual project.

- Every student must undertake an individual project.
- For each project there must be one teacher-guide.
- The title of the project must be relevant to the course.
- The report must have three chapters including introduction and Summing up.
- The project must have 20 – 30 pages typed neatly in MS word (Font Size 12, Times New Roman, 1.5 point spacing)
- The report must be prepared as per the APA format(7th edition)
- Three copies must be submitted to the department in the month of November.
- Evaluation:

Internal Assessment Only

Project Work/Report : 60 Marks

Presentation & Vivavoce : 40 Marks

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(2020-21 onwards)

Semester VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC61		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the concepts related to management accounting; describe the differences between management accounting and financial accounting. [K1]

CO2: explain the procedure relating to the analysis and interpretation of financial statements, marginal cost and budget. [K2]

CO3: calculate various ratios and funds/cash from operations, estimate working capital and prepare budgets. [K3]

CO4: analyse the available information for the purpose of managerial decision making. [K4]

CO5: evaluate the ethics in management accounting and the situations for financial statement analysis. [K5]

UNIT I

Management Accounting: Meaning – Nature – Scope – Objectives – Advantages and Limitations – Difference between Management Accounting and Financial Accounting.

Ratio Analysis: Meaning – Interpretation – Solvency Ratios – Profitability Ratios – Activity Ratios – Earnings Ratios – Turnover Ratios – Advantages – Limitations of Ratio Analysis. (20 Hours)

UNIT II

Funds Flow Statements and Cash Flow Statements: Importance – Statement of Changes in Working Capital– Funds from Operations – Funds Flow Statement – Managerial Uses – Cash from Operations – Cash Flow Statement as per AS 3. (18 Hours)

UNIT III

Working Capital: Meaning – Need – Factors Determining Working Capital – Operating Cycle – Sources of Working Capital – Estimation of Working Capital. (12 Hours)

UNIT IV

Marginal Costing : Marginal Cost – Marginal Costing – P/V Ratio – Break–Even Analysis – Application of Marginal Costing Techniques – Fixation of Selling Price, Make or Buy Decision, Accepting an Additional Order, Key Factor and Selection of a Suitable Product Mix. (20 Hours)

UNIT V

Budget and Budgetary Control : Meaning – Objectives – Characteristics – Essentials of a Successful Budgetary control – Preparation of Sales Budget – Production Budget – Material Purchase Budget – Cash Budget – Flexible Budget – Advantages – Limitations. (20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Ethics in Management Accounting
2. Common Size Statements

NOTE:

Composition of the Question Paper: Theory : 25 %

Problems : 75 %

TEXT BOOK

Ramachandran, R., & Srinivasan R.,(2013). *Management Accounting*, Trichy: Sriram Publications, 15th Enlarged Edition.

REFERENCE BOOKS

1. Pandey, I.M., (2008). *Management Accounting*, New Delhi: Vikas Publications Private Ltd., 3rd Revised Edition.
2. Maheswari, S.N.,(2009). *Accounting for Management*, New Delhi: Sultan Chand & Sons, Second Edition.

Course Code 20UCOC61	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	M	H	H	H	-	-	-	-
CO4	H	H	H	H	H	H	-	-	-	-
CO5	M	M	L	-	-	-	L	L	L	H

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B.Com.

(2020-21 onwards)

Semester VI	INCOME TAX LAW & PRACTICE - II	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20UCOC62		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the basic concepts and procedures related to income tax assessment and income tax authorities. [K1]
- CO2: explain the provisions related to income tax assessment, powers and duties of income tax authorities and e-filing under Income Tax Act. [K2]
- CO3: calculate the taxable incomes of Individual, HUF, Firms and AOP. [K3]
- CO4: analyse the provisions and procedures for tax assessment under the various circumstances. [K4]
- CO5: distinguish the deductions under Section 80 IA to 80 U with special reference to Minimum Alternate Tax for companies. [K5]

UNIT I

Clubbing of Income: Income of other Persons Included in the Assessee's Total Income

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

Deductions in Computing Total Income: Deductions in respect of Certain Payments (Under Section 80C to 80GGC). (18 Hours)

UNIT II

Assessment of Individuals: Computation of Total Income and Tax Liability of Individuals.

Assessment of Hindu Undivided Families: Computation of Total Income and Tax Liability of Hindu Undivided Families. (18 Hours)

UNIT III

Assessment of Firms: Computation of Book Profit, Business Income, Total Income and Tax Liability of the Firm – Computation of Taxable Income of Partners under the Head Business or Profession and Total Income of Partners

Assessment of AOPs / BOIs: Computation of Total Income of AOP/ BOI – Computation of Share of a Member. (18 Hours)

UNIT IV

Income Tax Authorities: Jurisdiction of Income Tax Authorities – Powers of Income tax Authorities.

Procedure for Assessment: Provisions Regarding filing of Income Tax Return, Prescribed Forms of Return of Income, Signing of Return, e-Filing of Return of Income and Permanent Account Number – Types of Assessment. (18 Hours)

UNIT V

Collection of Tax: Deduction of Tax at Source – Collection of Tax at Source – Advance Payment of Tax – Recovery and Refund of Tax

Consequences of Default: Appeals and Revisions – Penalties, Offences and Prosecution (Theory only). (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Deductions in respect of certain income (Section 80 IA to 80 U)
2. Deductions eligible to a Company Assessee and provisions regarding Minimum Alternate Tax.

NOTE:

Composition of the Question Paper: Theory : 50%
Problems : 50%

TEXT BOOK

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

REFERENCE BOOKS

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

Course Code 20UCOC62	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	L	L	-	M
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	M	M	M	M	M	L	-

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(2020–21 onwards)

Semester VI	BUSINESS LEGISLATIONS – II	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20UCOC63		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the basic provisions of Limited Liability Partnership, Consumer Protection Act, Information Technology Act, Right to Information Act, Essential Commodities Act and the Competition Act. [K1]

CO2: explain the provisions of Limited Liability Partnership, Consumer Protection Act, Information Technology Act, Right to Information Act, Essential Commodities Act and The Competition Act in case of specific procedures. [K2]

CO3: apply the provisions of prescribed business legislations for a given situation. [K3]

CO4: analyse various cases where the provisions of prescribed business legislations are applicable. [K4]

CO5: summarise the case proceedings under Essential Commodities Act and The Competition Act. [K5]

UNIT I

Essential Commodities Act 1955: Definition – Objectives – Power to control Supply, Production and Distribution – Penalties for violation – Latest Amendments in Essential Commodities Act.

The Competition Act, 2002: Definition – Prohibition of certain Agreements, Abuse of Dominant Position and Regulation of Combinations – Prohibition of Abuse of Dominant Position – Combinations – Competition Commission of India – Duties, Powers and Functions of Commission. (18 Hours)

UNIT II

Limited Liability Partnership: Limited Liability Partnership and salient features of Limited Liability Partnership – Nature of Limited Liability Partnership – Partners, Designated partners, Liabilities, changes in Parties – Partners and their relations – First Schedule – Extent and Limitation of Liability of Limited Liability Partnership and Partners – Contributions – Financial Disclosures – Assignment and Transfer of Partnership Rights – Investigation – Conversion to Limited Liability Partnership – The Second Schedule – The Third Schedule. (18 Hours)

UNIT III

The Consumer Protection Act, 2019: Definitions – Consumer Protection Councils – Central Consumer Protection Authority – Consumer Disputes Redressal Commission – District Commission, State Commission, National Commission – Mediation – Product Liability – Offences and Penalties. (18 Hours)

UNIT IV

Information Technology Act, 2000: Definition – Digital Signature – Electronic Governance – Electronic Records – Duties of Subscribers – Penalties and Adjudication – The Cyber Regulations Appellate Tribunal – Offences. (18 Hours)

UNIT V

Right to Information Act, 2005: Definitions – Right to Information and obligations of Public Authorities – The Central Information Commission – The State Information Commission – Powers and Functions of the Information Commissions – Appeal and Penalties. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Case Laws relating to Essential Commodities Act.
2. Case Laws relating to The Competition Act.

TEXT BOOK

Kapoor, N.D., (2021). *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, Thirty Eighth Revised Edition.

REFERENCE BOOKS

1. Gogna, P.P.S., (2014). *A Text book of Mercantile Law*, New Delhi: S.Chand & Company Ltd.,
2. Pillai,R.S.N., & Bagavathi, (2007). *Business Law*, New Delhi: S.Chand & Company Ltd.,
3. Shukla, M.C., (2017). *Mercantile Law*, New Delhi: S,Chand & Company Ltd.,
4. Bare Acts.

Course Code 20UCOC63	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	L	L	-	L
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	M	M	M	M	M	L	-

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(2020–21 onwards)

Semester V	HUMAN RESOURCE MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE61		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the meaning of basic concepts in Human Resource Management. [K1]

CO2: explain about job analysis, objectives, process, methods and techniques for Human Resource Management. [K2]

CO3: apply the various methods and techniques in Human Resource Management. [K3]

CO4: analyse the factors influencing HRM practices and distinguish between methods of training, performance appraisal. [K4]

CO5: evaluate the methods of wage payment and types of wage incentive plans. [K5]

UNIT I

Human Resource Management: Concept – Objectives – Characteristics – Importance – Functions – Scope of Human Resources of Management – Evolution and Growth of Human Resources of Management in India. (15 Hours)

UNIT II

Job Analysis and Job Design: – Concept – Objectives of Job Analysis – Process of Job Analysis – Job Description – Job Specification – Concept of Job Design – Factors affecting Job Design. (15 Hours)

UNIT III

Recruitment and Selection Process : Meaning – Process of Recruitment – Sources of Recruitment – Techniques of Recruitment – Selection – Steps in Selection Process.

(15 Hours)

UNIT IV

Training and Development: Concept – Need for Training – Importance of Training – Types of Training – Methods and Techniques of Training – Career Planning – Career Planning and Manpower Planning – Career Development.

(15 Hours)

UNIT V

Performance Appraisal: Concept – Objectives – Uses and Importance of Performance Appraisal – Methods /Techniques of Performance Appraisal – Traditional Methods – Modern Methods – MBO, BARS, 360 degree Appraisal Technique.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Methods of Wage Payment
2. Types of Wage Incentive Plan

TEXT BOOK

Gupta, C.B., (2018). *Human Resource Management Text and Cases*, New Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Prasad, L.M., (2014). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
2. Khanka.S.S., (2009). *Human Resource Management*, New Delhi: Chand & Co Ltd.
3. Aswathappa, K.,(2018). *Human Resource and Personnel Management*, New Delhi: Tata Mc Graw Hill Publishing.

Course Code 20UCOE61	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	L	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	-	-	-	-
CO4	H	H	H	L	L	M	-	-	-	-
CO5	H	H	H	M	M	M	L	L	-	-

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Semester V	INDUSTRIAL RELATIONS	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE62		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts related to industrial relations. [K1]

CO2: describe the features, functions and importance of various forms and measures to ensure industrial relations. [K2]

CO3: apply the principles, functions, process, forms and measures for maintaining good industrial relations with ethical principles. [K3]

CO4: analyse the factors, causes, problems and issues in industrial relations. [K4]

CO5: evaluate the rules and approaches to improve relations with the workers. [K5]

UNIT I

Industrial Relations: Meaning – Definition – Characteristics – Objectives – Functions – Scope – Participants in Industrial Relations – Factors influencing Industrial Relations – Importance of Industrial Relations – Basic Ethics in maintaining Industrial Relations. (15 Hours)

UNIT II

Trade Union: Definition – Features – Objectives – Functions- Importance – Issues of Trade Union – Measures for Strengthening – Registration of Trade Union – Rights and Privileges of a Registered Trade Union – Duties and Liabilities of a Registered Trade Union – Penalties. (15 Hours)

UNIT III

Industrial Disputes: Meaning – Definition – Characteristics – Causes and Consequences – Forms of Industrial Disputes – Machineries Available for the Prevention and Settlement of Industrial Disputes. (15 Hours)

UNIT IV

Workers Participation in Management: Meaning – Features – Scope – Objectives – Factors influencing the Workers Participation in Management – Significance – Issues in Workers Participation – Reasons for failure of Workers Participation – Measures of Effective Participation. (15 Hours)

UNIT V

Collective Bargaining : Meaning – Characteristics – Objectives – Participants in the Bargaining – Process – Importance – Types of Bargaining – Principles – Process – Essential Conditions for the success of Collective Bargaining – Problems and Suggestions. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Golden Rules for Good Industrial Relations.
2. Empowerment – an alternative approach to Workers Participation.

TEXT BOOK

Sapna Munjal, (2010). Industrial Relations, New Delhi: Vayu Education of India, First Edition.

REFERENCE BOOKS

1. Sivarathinamohan. R.,(2010). Industrial Relations and Labour Welfare, New Delhi : PHI Learning Private Ltd.,
2. Sarma, A.M., (2013). Industrial Relations Conceptual and Legal Framework, Mumbai: Himalaya Publishing House Pvt. Ltd., Tenth Edition.
3. Srivastava, S.C., (2018). Industrial Relations & Labour Laws, Noida: Vikas Publishing House Pvt. Ltd., Reprint.

Course Code 20UCOE62	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	M	-	-	-	-	-	-	-
CO2	H	M	M	-	-	-	-	-	-	-
CO3	H	M	M	L	L	-	-	-	-	M
CO4	H	M	H	L	L	L	-	-	L	-
CO5	H	M	H	L	L	L	L	L	-	-

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VIRUDHUNAGAR - 626 001

B.Com.

(2020–21 onwards)

Semester V	BUSINESS ORGANISATION AND MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE63		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts and terminologies used in business organisation and management. [K1]

CO2: explain the forms, size, location, production and material management of business organization. [K2]

CO3: apply the procedures for business organisation and management in real situations. [K3]

CO4: analyse the factors that influence the forms, size, location, production and material management of business organization. [K4]

CO5: distinguish Limited Liability Partnership (LLP) with traditional partnership and private limited company and compare the procedures to be followed for establishing a business organization. [K5]

UNIT I

Forms of Business Organisation: Introduction – Characteristics of an Ideal Form of Organisation – Choice of a Suitable Form of Organisation – Sole Proprietorship – Merits – Limitations – Joint Hindu Family Firm – Features – Limitations – Partnership Organisation – Definition – Features of Partnership – Distinction between Partnership and Joint Hindu Family Firm – Partnership Deed – Contents of Partnership Deed – Merits – Drawbacks.

Joint Stock Company – Definition – Characteristics – Distinction between a Company and a Partnership firm – Merits – Drawbacks – Co-operative Organisation – Features – Distinction between Cooperatives and Companies – Advantages – Drawbacks. (15 Hours)

UNIT II

Size of Business Firms: Introduction – MSME Act- Measures of Size – The Tendency towards Large Size – Economies in Production – Economies in Management – Economies in Finance – Economies in Marketing – Weaknesses of a Large Firm – Social Evils of Big Business – Reasons for the Survival of Small Firms – Optimum Firm – Factors affecting Optimum Size – Pessimum Firm – Equilibrium Firm. (15 Hours)

UNIT III

Plant Location: Introduction – Weber’s Theory of Location of Industries – Criticism of Weber’s Theory – Factors of Location – Primary Factors – Secondary Factors – National and Strategic Considerations – Selection of Site – Determination of Optimum Location. (15 Hours)

UNIT IV

Production Planning and Control : Introduction – Steps – Requirements of Production Control – Application to Different types of Industries – Statistical Quality Control – Techniques – Elements of Quality Management – Total Quality Management (TQM) – Six Sigma – Re-Engineering. (15 Hours)

UNIT V

Materials Management: Introduction – Material Requirement Planning – Purchasing Organisation – Centralised Purchasing – Decentralised Purchasing – Place and set-up of the Purchase Department – Purchasing and Inventory Policy – Time of Purchasing – Sources of Purchases – Steps in Buying – Store Keeping – Continuous Stock-Taking (Perpetual Inventory System) – The Stores Ledger – Just-In-Time (JIT) – Advantages and Disadvantages of JIT . (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Comparison of Limited Liability Partnership (LLP) with traditional partnership and private limited company
2. Procedures to be followed for establishing a business organization.

TEXT BOOK

Bhushan, Y.K., (2016). *Fundamentals of Business Organisation and Management*, New Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Aswathappa.K.,& Shridhara Bhat. K.,(2011). *Production and Operations Management*, Mumbai : Himalaya Publishing House.
2. Reddy, P.N.,(2009). *Principles of Business Organisation and Management*, New Delhi: S.Chand & Company Limited.

Course Code 20UCOE63	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	-	-	-	L
CO4	H	H	H	L	L	M	L	L	-	-
CO5	H	H	H	M	M	M	L	L	-	-

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(2020–21 onwards)

Semester VI	RETAIL MARKETING	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE64		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts of retail marketing. [K1]

CO2: explain the various elements of retail marketing. [K2]

CO3: apply the functions and strategies of retail marketing. [K3]

CO4: analyse the various stages in the product development and the factors influencing retail pricing, retail location and retail promotion. [K4]

CO5: distinguish various types of brand, evaluate the trends in retailing and submit a project report [K5]

UNIT I

Retail Marketing: Marketing – Meaning – Definition – Marketing Mix – Retail Marketing – Meaning – Definition – Features – Retailer – Functions of Retailers – Role of Retailers – Types of Retailers. (15 Hours)

UNIT II

Product: Meaning– Classification of Products – Product Life Cycle – New Product Development – Buying Process – Retail Brand – Importance of Retail Brand – Essentials of good brand name. (15 Hours)

UNIT III

Retail Pricing: Pricing Objectives – Factors affecting Retail Pricing – Pricing Strategies – Retail Location – Types of Location – Factors influencing choice of Location Store Design – Store Layout – Types of Store Layout. (15 Hours)

UNIT IV

Retail Promotion: Promotional Objectives – Effect of Promotional Campaign – Promotional Advertising – Sales Promotion – Objectives – Kinds of Sales Promotion.

E-Retailing – Merits – Kinds of E-Retailing. (15Hours)

UNIT V

Project (15 Hours)

Format of the Project Report

Font Style: Times New Roman

Font Size: 12

Line Spacing: 1.5

Page Limit: 15-20 Pages

The number of students for each project is maximum of two.

SELF STUDY FOR ASSIGNMENT

1. Distinguishing various types of Brand
2. Future Trends in IT Retailing

TEXT BOOKS

1. Banumathy, S., & Jeyalakshmi, M., (2010). *Retail Marketing*, Mumbai: Himalaya Publishing House.
2. Natrajan, L., (2008). *Retail Marketing*, Chennai: Margham Publications.

REFERENCE BOOKS

1. Suja Nair, (2008). *Retail Management*, Mumbai: Himalaya Publishing House Private Ltd.,
2. Pillai Bagavathi, R.S.N., (2014). *Modern Marketing Principles and Practices*, New Delhi: S.Chand Company Pvt. Ltd., Fourth Edition.

Course Code 20UCOE64	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	-	-	-	-	-	L	-
CO4	H	H	H	M	M	M	-	-	-	L
CO5	H	H	H	M	M	M	L	L	-	-

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B.Com.

(2020–21 onwards)

Semester VI	MARKETING RESEARCH	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE65		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts and ethics associated with marketing research. [K1]

CO2: explain the process of marketing research in decision making with specific applications in consumer behaviour and market segmentation. [K2]

CO3: apply the various aspects of consumer behaviour and market segmentation in the real-world situations in marketing research. [K3]

CO4: analyse the basic factors that influence the consumer behaviour and market segmentation. [K4]

CO5: evaluate social media marketing, construct questionnaire to conduct survey among consumers and submit a project report [K5]

UNIT I

Marketing Research: Introduction – Definition – Scope – Importance – Benefits – Limitations – Types – Classification – Objectives – Role – Uses of Research in Marketing Decision Making – Steps – Qualities of Marketing Research Manager- ethics while conducting Marketing Research. (15 Hours)

UNIT II

Consumer Behaviour: Meaning – Definition – Importance – Types of Buyer – Determinants of Consumer Buying Behaviour – Consumer Buying Decision – Characteristics of Buyer Behaviour – Buying Motive – Buyer Behaviour Models – Buying Process. Online Marketing: Benefits and Problems to Consumers. (15 Hours)

UNIT III

Psychological Influences on Consumer Behaviour: Motivation – Perception – Personality – Learning – Attitude– Consumer Decision Making – Consumer Satisfaction.

Socio–Cultural Influence on Consumer Behaviour: Cross Culture – Family Group – Reference Group– Influence on Consumer behavior. (15 Hours)

UNIT IV

Market Segmentation: Meaning – Definition – Criteria – Benefits – Bases for Segmenting Consumer Markets – Bases for Segmenting Industrial Markets – Strategic Implications of Market Segmentation. (15 Hours)

UNIT V

Project (15 Hours)

Format of the Project Report

Font Style: Times New Roman

Font Size: 12

Line Spacing: 1.5

Page Limit: 15-20 Pages

The number of students for each project is maximum of two.

SELF STUDY FOR ASSIGNMENT

1. Social media marketing
2. Questionnaire for conducting a survey regarding consumer products.

TEXT BOOKS

1. Mustafa, A., (2012). *Marketing Research*, India: AITBS Publishers, First Edition. (Unit-I)
2. Pillai, R.S.N., & Bagavathi, (2014). *Modern Marketing Principles and Practices*, New Delhi : S.Chand & Company Pvt. Ltd. (Unit-II,IV)
3. Suja Nair. R., (2014). *Consumer Behaviour in Indian Perspective Text and Cases*, Mumbai: Himalaya Publishing House Pvt. Ltd., Second Edition. (Unit-III)

REFERENCE BOOKS

1. Harper Boyd, W., Ralph Westwall & Stanley Stasch, F., (2014). *Marketing Research, India: AITBS Publishers*, 2014.
2. Beri, G.C., *Marketing Research*, New Delhi: Mc. Graw Hill Education Private Limited, Fifth Edition.

Course Code 20UCOE65	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	M	H	-	-	-	-	-	-	L
CO2	H	M	H	-	-	-	-	-	-	-
CO3	H	M	H	M	-	-	-	-	L	-
CO4	H	M	M	M	L	L	L	L	L	-
CO5	H	M	M	M	-	L	L	-	-	-

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(2020–21 onwards)

Semester VI	ELECTRONIC PRACTICES IN COMMERCE	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 20UCOE66		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to electronic practices in commerce. [K1]

CO2: explain the procedures to access the electronic practices and to create to
Webpage. [K2]

CO3: apply the electronic practices with ethics in real life situations. [K3]

CO4: analyse the interdisciplinary nature of electronic commerce practices and
business models of electronic marketing. [K4]

CO5: evaluate the electronic practices in commerce and submit a project report [K5]

UNIT I

Introduction of E-Commerce: Definition of E-Commerce – Classification of E-Commerce Applications – Electronic Markets – Interorganisational Systems – Customer Service – Interdisciplinary Nature of E-Commerce – Future of E-Commerce – Driving Forces of E-Commerce – Impact of E-Commerce. (15 Hours)

UNIT II

Web Advertising and Retailing in E-Commerce: Web Advertisement – Methods – Strategies – Economics and Effectiveness of Advertisement - Retailing in Electronic Commerce – Business Models of Electronic Marketing – Direct Marketing – Online Customer Service – Electronic intermediaries – Online Shopping. (15 Hours)

UNIT III

E-Commerce in Service Industries: Ordering Journals Electronically – Broker Based Services – Travel & Tourism Services – Auctions – Online Publishing and Knowledge Dissemination. (15 Hours)

UNIT IV

Creating Web Pages: Hyper Text Markup Language – HTML Tags – Linking – Adding images – Tables, Frames and Forms. (15 Hours)

UNIT V

Project (15 Hours)

Format of the Project Report

Font Style: Times New Roman

Font Size: 12

Line Spacing: 1.5

Page Limit: 15-20 Pages

The number of students for each project is maximum of two.

SELF STUDY FOR ASSIGNMENT

1. Intranet and Internet
2. Fire wall and its importance

TEXT BOOKS

1. Efraim Turban, Jae lee, David King & H. Michael. Chung. (2001). *Electronic Commerce – A Managerial Perspective*, New Delhi: Pearson Education Asia, Published by Addison Wesley Longman.
2. Alexis Leon & Mathews Leon. (2011). *E-Mail in a NUTSHELL*, New Delhi: Vikas Publishing House. (Unit – 4).

REFERENCE BOOKS

1. HTML Complete Reference, II Edition, New Delhi: BPB Publications, 2000.
2. Stacey C.Sawyer, Brian K.Williams, & Sarah E. Hutchinson. (2000). *Using Information Technology – Brief Version*, III Edition, Irwin: McGraw-Hill.

Course Code 20UCOE66	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	M	-	-	-	L	-	L
CO2	H	H	H	M	-	-	-	L	L	-
CO3	H	H	H	M	-	-	-	-	-	-
CO4	H	H	H	M	L	L	L	-	-	-
CO5	H	H	H	M	-	L	L	-	-	-

Dr. A.Rama
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Dr.M.Annam
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B.Com.

(2020–21 onwards)

Semester VI	PRACTICAL ADVERTISING	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 20UCOS61P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: write the basic components in practical advertising. [K3]
- CO2: present the specific features related to required practical advertising exercise. [K3]
- CO3: apply the skills and procedure to design advertisement copy with ethical principles. [K3]
- CO4: display and explain the creation with special reference to sustainable environment. [K3]
- CO5: justify the answer for viva voce questions. [K5]

LIST OF PRACTICALS

- 1) Writing Slogans for Radio Advertising for Given Products [10 Products]
- 2) Writing Headlines and Sub Headlines for Print Media for Given Consumer Products [5 Products – Mobile Phones, Readymade Garments, *etc.*]
- 3) Drafting Agency/Dealer Advertising Copy for Print Media for Home Appliances
- 4) Preparing Product Advertising Copy for Print Media for Any Consumer Product
- 5) Preparing Product Advertising Copy for Print Media for Any Industry Product
- 6) Drafting Service Advertising Copy for Print Media [Notices] On Behalf of a Bank/Insurance Corporation/Hotel/Tours and Travels/Event Management Firm
- 7) Drafting Institution Advertising Copy for Print Media On Behalf of an Educational Institution/A Newly Started Firm
- 8) Preparing Non–Commercial Advertising [Blood Donation Camp]

- 9) Preparing Advertisement Budget, Given the Media, Purpose and Finance Limit
- 10) Submitting an Album Containing Minimum Ten Advertisement Copies of Print each One Depicting at Least One Value of Advertisement Copy.

TEXT BOOK

Agarwal.R.C., (2013). *Salesmanship and Advertising*, Agra: Lakshmi Narain Agarwal, Ninth Edition.

REFERENCE BOOKS

1. Chunawalla.S.A., Kumar.K.J., & Sethia.K.C., (2011). *Advertising Theory and Practice*, Mumbai : Himalaya Publishing House, Sixth Edition.
2. Ruchi Gupta,(2012). *Advertising Principles and Practice*, New Delhi: S.Chand and Company Limited, First Edition.

Course Code 20UCOS61P	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b.	PSO 2	PSO 3.a	PSO 3.b	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	H	H	H	-	-	-	-	-	-	-
CO2	H	H	H	-	-	-	-	-	-	-
CO3	H	H	H	H	H	-	L	L	L	M
CO4	H	H	H	M	M	M	-	-	-	-
CO5	H	H	H	-	-	M	-	-	-	-

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