



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai
Re-accredited with 'A' Grade (3rd Cycle) by NAAC

VIRUDHUNAGAR - 626 001

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

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

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

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM – UG

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

List of Non Major Elective Courses (NME)

(2023-2024 onwards)

UG PROGRAMMES

Name of the Course	Course Code	Semester	Department
Introduction to Tourism	23UHIN11	I	History(EM)
Indian Constitution	23UHIN21	II	History(EM)
சுற்றுலா ஓர் அறிமுகம்	23UHIN11	I	History (TM)
இந்திய அரசியலமைப்பு	23UHIN21	II	History(TM)
Popular Literature and Culture	23UENN11	I	English
English for Professions	23UENN21	II	
பேச்சுக்கலைத்திறன்	23UTAN11	I	Tamil
பயன்முறைத் தமிழ்	23UTAN21	II	
Practical Banking	23UCON11	I	Commerce (Aided)
Basic Accounting Principles	23UCON22	II	
Financial Literacy-I	23UCON12	I	Commerce (SF)
Financial Literacy -II	23UCON21	II	
Self-Employment and Startup Business	23UCCN11	I	Commerce CA (SF)
Fundamentals of Marketing	23UCCN21	II	
Women Protection Laws	23UCPN11	I	Commerce (Professional Accounting)
Basic Labour Laws	23UCPN21	II	
Basics of Event Management	23UBAN11	I	Business Administration
Business Management	23UBAN21	II	
Quantitative Aptitude I	23UMTN11	I	Mathematics
Quantitative Aptitude II	23UMTN21	II	

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

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

ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)

1. Value Education
2. Environmental Studies

GENERIC ELECTIVE COURSES - 1

1. Human Rights
2. Women Studies

GENERIC ELECTIVE COURSES - 2

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

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

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

Vision of the Institution

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

Mission of the Institution

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

B.1 Programme Educational Objectives, Programme Outcomes and Programme

Specific Outcomes

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

Vision of the Department of Commerce

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

B.1.3 Programme Specific Outcomes (PSOs)

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

On completion of B.Com. 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 leading to Research and Development activities.

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 imbided 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.

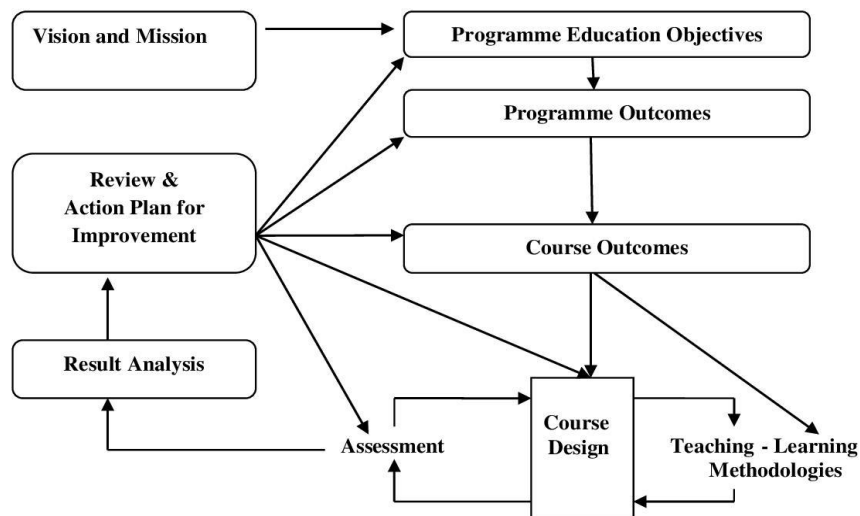
PO-PEO Mapping Matrix

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.a	-	✓	✓
PO1/PSO1.b	✓	✓	✓
PO2/PSO2.a	✓	✓	-
PO2/PSO2.b	✓	✓	-
PO3/PSO3	-	✓	✓
PO4/PSO4.a	-	✓	✓
PO4/PSO4.b	✓	✓	-
PO5/PSO5	✓	✓	-
PO6/PSO6	-	✓	✓
PO7/PSO7	-	-	✓

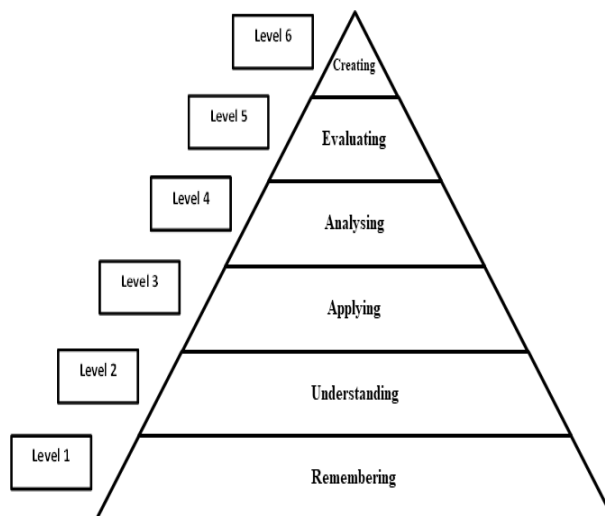
B.1.4 Course Outcomes (COs)

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



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

BLOOM'S TAXONOMY



CO – PO Mapping of Courses

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

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

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

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

Part I		Tamil/Hindi/Alternate Course
Part II		English
Part III		Core Courses
		Discipline Specific Elective Courses
		Elective Courses
		Self Study Course
Part IV		Skill Enhancement Courses (SEC)
		Non Major Elective Courses (NMEC)
		Ability Enhancement Compulsory Courses (AECC)
		Generic Elective Courses (GEC)
		Self Study Course
Part V		National Service Scheme/ Physical Education/ Youth Red Cross Society/ Red Ribbon Club/ Science Forum/ Eco Club/ Library and Information Science/ Consumer Club/ Health and Fitness Club/ National Cadet Corps/ Rotaract Club

B.2 EVALUATION SCHEME**B.2.1.PART II**

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

INTERNAL ASSESSMENT**Distribution of Marks**

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

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

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

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

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

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

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

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

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

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

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

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

INTERNAL ASSESSMENT

Distribution of Marks

Theory

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

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Question Pattern for Internal Tests

Duration: 1 Hour

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

Summative Examination

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

Question Pattern

Duration: 2 Hours

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

B.2.6 Part V – Extension Activities

Assessment by Internal examiner only

Distribution of Marks

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

*The marks obtained will be calculated for 100 marks

B.2.7 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 Programmes,

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

These rules come into effect from 2020-2021 onwards.

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment – Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

Attainment Levels of COs

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

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

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

PO Assessment Tools

Mode of Assessment	Assessment Tool	Description
Direct Attainment (Weightage -75%)	CO Assessment	This is computed from the calculated CO Attainment value for each Course
Indirect Attainment (Weightage - 25%)	Graduate Exit Survey 10%	At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment of
	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	O1	O2	O3	O4	O5	O6	O7
	Graduate Exit Survey						
Indirect PO Attainment							

Attainments of POs for all Courses

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

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

POs	Level of Attainment
Attainment Value $\geq 70\%$	Excellent
$70\% \leq$ Attainment Value $< 80\%$	Very Good
$60\% \leq$ Attainment Value $< 70\%$	Good
$50\% \leq$ Attainment Value $< 60\%$	Satisfactory
Attainment Value $< 50\%$	Not Satisfactory

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

BACHELOR OF COMMERCE - (4027)

B.Com.

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2023-2024

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

DSEC: Discipline Specific Elective Course
AECC: Ability Enhancement Compulsory Course

SEC: Skill Enhancement Course
GEC: Generic Elective Course



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BACHELOR OF COMMERCE - 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	Tamil / Hindi	23UTAG11/ 23UHDG11	6	3	3	25	75	100	
2.	Part II	English – I	23UENG11	6	3	3	25	75	100	
3.	Part III	Core Course - 1	Financial Accounting - I	23UCOC11	5	5	3	25	75	100
4.		Core Course- 2	Principles of Management	23UCOC12	5	5	3	25	75	100
5.		Elective Course - 1	Indian Economic Development	23UCOA11	4	3	3	25	75	100
6.	Part IV	NME-1	Practical Banking/ Financial Literacy-I	23UCON11/ 23UCON12	2	2	3	25	75	100
7.		SEC-1 Foundation Course	Fundamentals of Business Studies	23UCOF11	2	2	3	25	75	100
Total				30	23		700			

**BACHELOR OF COMMERCE
SEMESTER II**

S.No	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		Tamil / Hindi	23UTAG21/ 23UHGD21	6	3	3	25	75	100
2.	Part II		English II	23UENG21	6	3	3	25	75	100
3.	Part III	Core Course -3	Financial Accounting - II	23UCOC21	5	5	3	25	75	100
4.		Core Course -4	Banking Theory Law and Practice	23UCOC22	5	5	3	25	75	100
5.		Elective Course - 2	Business Economics	23UCOA21	4	3	3	25	75	100
6.	Part IV	NME-2	Basic Accounting Principles/ Financial Literacy -II	23UCON21/ 23UCON22	2	2	3	25	75	100
7.		SEC-2	MS Office Practical	23UCOS21P	2	2	2	40	60	100
Total					30	23				700



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VIRUDHUNAGAR - 626 001

B.Com.

(2023 -24 onwards)

Semester I	FINANCIAL ACCOUNTING - I	Hours/Week: 5	
Core Course-1		Credits: 5	
Course Code: 23UCOC11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of accounting concepts. [K1]

CO2: describe the methods of preparing various accounts of trading concern. [K2]

CO3: explain the basis for calculating profits. [K2]

CO4: calculate the amount of depreciation, profit and insurance claims and average due date.[K3]

CO5: apply the rules for preparing final accounts, insurance claims, royalties and depreciation. [K3]

UNIT I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions – Journal, Ledger Accounts – Subsidiary Books – Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement. (15 Hours)

UNIT II

Final Accounts

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

UNIT III

Depreciation and Bills of Exchange

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

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

UNIT IV

Accounting from Incomplete Records

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

Average Due Date and Account Current. (15 Hours)

UNIT V

Royalty and Insurance Claims

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

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

(15 Hours)

NOTE:

Composition of the Question Paper:

Theory	: 20 %
Problems	: 80 %

SELF STUDY:

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

TEXT BOOK

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

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 23UCOC11	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	3	3	1	3	-	-	-	-	-	-
CO2	3	3	3	1	1	-	-	-	-	-
CO3	3	3	3	3	3	-	-	-	-	1
CO4	3	3	3	3	3	1	-	-	-	-
CO5	3	3	3	3	3	1	-	-	-	-

Strong - 3**Medium – 2****Low – 1**

Dr.M.PonnienSelvi
Head of the Department

Dr.K.Prabavathi
 Dr.V.Shanthameena
 Dr.B.JeyaSudha
Course Designers



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B.Com.

(2023-2024 onwards)

Semester I	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Core Course-2		Credits: 5	
Course Code 23UCOC12		Internal 25	External 75

COURSE OUTCOMES

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

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

CO2: describe the duties and responsibilities of managers, process and techniques in planning, decision making and organizing [K2]

CO3: explain the methods, theories, types and process in staffing, directing, coordination and control [K2]

CO4: present the process in planning, decision making, departmentalization [K3]

CO5: apply the modern techniques of recruitment, 360 appraisal, work from home, directing, coordination and control [K3]

UNIT I

Introduction to Management

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

UNIT II

Planning

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

UNIT III

Organizing

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

UNIT IV

Staffing

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

UNIT V

Directing

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

Co-ordination and Control

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

SELF STUDY:

1. Centralization and Decentralization
2. Management by Objective Vs Management by Exception

TEXT BOOK

1. Prasad L.M, (2020). *Principles and Practices in Management*, Sultan Chand & Sons, 10th Edition 2020
2. Gupta. C.B. (2017). *Management Theory & Practice*, Sultan Chand & Sons, 19th Edition 2017,
3. Dinkar Pagare, (2011). *Principles of Management*, New Delhi: Sultan Chand & Sons Publications 6th Edition 2018.

4. P.C.Tripathi & P.N Reddy, (2013). *Principles of Management*, Noida: Tata McGraw Hill.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, (2016). *Business Management*, New Delhi: Kalyani Publications.

REFERENCE BOOKS

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

WEB RESOURCES

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

Course Code 23UCOC12	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	3	1	3	-	-	3	-	-	3	-
CO2	3	1	3	-	-	3	-	-	3	-
CO3	3	2	3	1	-	3	1	-	3	1
CO4	3	2	3	1	-	3	1	-	3	-
CO5	3	2	3	1	-	3	1	-	3	-

Strong - 3

Medium – 2

Low – 1

Dr. M. Ponnien Selvi
Head of the Department

Dr. R. Panchavarnam
Dr. V. Sakthidevi
Mrs. J.Babitha
Course Designers



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B.Com.

(2023- 24 onwards)

Semester I	INDIAN ECONOMIC DEVELOPMENT	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 23UCOA11		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : Understand the concepts and approaches in economic development and economic growth of India [K1]
- CO2 : Summarise the various aspects of Indian economic development. [K2]
- CO3 : Classify the importance and problems of agriculture, industries and service sectors. [K2]
- CO4 : Identify the features of Indian economic policies in real time situation. [K3]
- CO5 : Point out the growth and development of various sectors and LPGs. [K3]

UNIT 1

Economic Development and Growth

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure. (12 Hours)

UNIT II

Economic Development

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development. (12 Hours)

UNIT III

Primary Sector

Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Measures – Green Revolution: Nature & Effect – Food Security- Food Security Act — Public Distribution System (PDS) (12 Hours)

UNIT IV

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. (12 Hours)

UNIT V

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 – LPG-Advantages and Disadvantages. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Theories of Demographic Transition
2. Insurance: life and non-life

Textbooks

- 1 Dutt and Sundaram,(2022), “Indian Economy”, S.Chand, New Delhi
- 2 V.K.Puri, S.K. Mishra,(2019) ‘Indian Economy’, Himalaya Publishing house, Mumbai
- 3 Dr. Srinivasan.N. (2018). Economic Development of India .Meenakshi Pathippagam, Madurai.

Reference Books

- 1 GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
 - 2 Sukumoychakravathy : Development Planning- Indian Experience, OUP, New Delhi.
 - 3 Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
 - 4 Mier, Gerald, M : Leading Issues in Economic Development, OUP, New Delhi.
 - 5 Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
- Dutt and Sundaram,(2020), “Indian Economy”, S.Chand, New Delhi

Course Code	PO1	P02	PO3	PO4	PO5	PO6	PO7
23UCOA11							
CO1	3	3	-	3	-	3	-
CO2	3	3	-	3	-	3	-
CO3	3	3	1	3	1	3	1
CO4	3	3	1	3	1	3	-
CO5	3	3	1	3	1	3	-

3 – Strong, 2- Medium, 1- Low

Dr.S.Vaidehi
Head of the Department

Dr.S.Vaidehi
Course Designer



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B.Com.

(2023 - 24 onwards)

Semester I	PRACTICAL BANKING	Hours/Week: 2	
NME -1		Credits: 2	
Course Code 23UCON11		Internal 25	External 75

COURSE OUTCOMES

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

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

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

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

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

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

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

Loan and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – canons of a good banking security. (5 Hours)

UNIT V**Electronic Payment System:** ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.

(8 Hours)

SELF STUDY:

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

TEXT BOOK

Study Material Prepared by the Course Teachers.

REFERENCE BOOKS

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

Web Resources

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

Course Code 23UCON11	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	3	2	1	2	2	-	-
CO2	3	1	1	-	1	-	-
CO3	3	2	1	2	1	-	-
CO4	3	1	1	3	1	-	-
CO5	3	1	1	1	2	-	-

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr M.Annam
Course Designer



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B.Com. (2023 -24 onwards)

Semester I	FINANCIAL LITERACY- I	Hours/Week: 2	
NME -1		Credits: 2	
Course Code 23UCON12		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define various concepts in financial services [K1]

CO2: understand the features and importance of financial services [K1]

CO3: describe the various classification of risks and types of deposits in banks, post office and insurance [K2]

CO4: summarise the advantages of availing financial services [K2]

CO5: synthesise the famous mobile banking apps in India and evaluate the formalities to open accounts in the bank [K3]

UNIT I

Financial Literacy: Meaning, importance and scope of financial literacy; Pre requisites of Financial Literacy – Various financial institutions – Banks, Insurance companies, Post Offices. (6 Hours)

UNIT II

Post Office Deposits: Meaning – Types of Post Office Deposits: Fixed Deposits, Recurring Deposits and Savings Deposits – Features– Sukanya Samriddhi Yojana Account. (6 Hours)

UNIT III

Bank Deposits: Definition – Features of Bank Deposits – Types of Bank Deposits: Fixed Deposits – Fixed Deposit Receipts – Features - Recurring Deposits, Savings Deposits and Current Deposits – Features-Deposits using ATM card. (6 Hours)

UNIT IV

Risk Management: Meaning and Definition of Risk – Meaning of Uncertainty – Classification of Risks- Methods of Handling Risks- Management of Risk: Meaning and Definition – Features– Importance– Principles. (6 Hours)

UNIT V

Nature of Insurance Business: Meaning and Definition of Insurance — Functions of Insurance – Benefits of Insurance- Classification of Insurance –Definition of contract of Insurance – Characteristics of insurance contract -Essential elements of a contract of insurance .

(6 Hours)

SELF STUDY:

1. Top ten mobile banking apps in India.
2. Formalities to open various types of bank account.

TEXT BOOK

Study materials prepared by the course designer.

REFERENCE BOOKS

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt.Ltd.
2. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi:Sage Publications India Pvt. Ltd.
3. Periasamy, P. (2017). Principles and Practice of Insurance, Mumbai: Himalaya PublishingHouse

Course Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
23UCON12	1	2	3	4	5	6	7
CO1	3	3	-	1	-	1	-
CO2	3	3	-	1	-	2	-
CO3	3	3	-	1	-	-	-
CO4	3	3	-	-	-	2	-
CO5	3	3	-	2	-	1	-

Strong - 3**Medium – 2****Low – 1**

Dr. C.Amirtha selvi
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Dr. J.Premila
Course Designers



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B.Com

(2023 – 2024 onwards)

Semester I	FUNDAMENTALS OF BUSINESS STUDIES	Hours/Week: 2	
SEC -1 Foundation Course		Credits: 2	
Course Code 23UCOF11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of the fundamental concepts related to Business, Organization Forms, Basic Acts, Economics, Management, Auditing and Accounting. [K1]

CO2: enumerate the basic Tax, Statistical Techniques, Principles of Banking and Insurance. [K1]

CO3: explain the Characteristics of Business and Management, Forms of Organization, Accounting and Auditing. [K2]

CO4: describe the Statistical Techniques, Filing of Tax Returns, Functions of Banking and Types of Insurance. [K2]

CO5: make a comparison between concepts, forms of organizations, statistical techniques, types of accounting and types of insurance.[K2]

UNIT I

Introduction to Business, Economics and Management

Business: Meaning – Definition – Characteristics – Classification.

Economics: Meaning – Definition , Nature and Scope – Basic Concepts in Economics

Management: Meaning – Nature and Characteristics – Concepts.

Evolution of Commerce.

(6 Hours)

UNIT II

Organizations and Relevant Acts:

Meaning and importance of Types of Organization: Sole trader- Partnership - Limited Liability Partnership (LLP) - Companies Act 2013- Private, Public, OPC - Cooperative

Societies-Meaning of : Contract Act 1872 - Negotiable Instruments Act 1881 - Sale of Goods Act 1930 - Partnership Act 1932 -Banking Regulations Act 1948 - Income Tax Act 1961- LLP 2008 - Insolvency and Bankruptcy Code 2016 - GST ACT 2017- Anti Money Laundering Act 2020. (5 Hours)

Unit III

Accounting and Auditing

Financial Accounting: Meaning – Definition – Objectives – Basic Accounting Concepts – Company – Meaning – Definition – Characteristics – Tally – Features of Tally.

Cost Accounting: Definition – Principles of Cost Accounting.

Management Accounting: Meaning – Scope – Importance .

Auditing: Definition – Features – Objectives – Basic Principles of Audit (7 Hours)

Unit IV

Statistical Techniques in Business and Taxation:

Statistics: Meaning– Importance – Functions –Sources of Data –Presentation of Data – Measures of Central Tendency: Arithmetic Mean - Median – Mode – Measures of dispersion: Standard Deviation uses of Spreadsheet in statistics (formulae, chart) - meaning and types of Taxation- Tax rates- Filling of Tax returns. (6 Hours)

Unit V

Banking and Insurance

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

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

(6 Hours)

SELF STUDY

1. Hindrances of trade
2. Principles of Insurance.

TEXT BOOK

Study Material Prepared by Course Teachers from Reference Books

REFERENCE BOOKS

1. Reddy, T.S. & Murthy. A. (2023). *Financial Accounting*, Chennai: Margham Publications.
2. Jain, S. P. & Narang, K. L. (2018). *Financial Accounting- I*, Kalyani Publishers, New Delhi.
3. Bhushan, Y.K. (2019). *Fundamentals of Business Organisation & Management*, New Delhi: Sultan Chand & Sons, 20th Edition.
4. Mehotra, H. and Goyal. *Income Tax Law and Accounts, Current Assessment Year*.
5. Srinivasan, N. (2018). *Managerial Economics*, Madurai: Meenakshi Pathipagam, Revised Edition.
6. Sundaram, K.P.M. & Sundaram, E.N. (2022). *Modern Banking*, Sultan Chand & Sons, New Delhi.
7. Gupta M. P, Gupta S.P (2019). *Business Statistics*, Sultan Chand & Sons, New Delhi.
8. Kapoor, N.D.. *Mercantile Law*, Sultan Chand & Sons. New Delhi
9. Tandon B.N.,& Sudharsanam S,& Sundharabahu S (2021). *Practical Auditing*, Sultan Chand & Sons, New Delhi Hall of India.
10. Pillai R.S.N, & Bagavathi V (2019) *Cost Accounting*, Sultan Chand & Sons, New Delhi Hall of India.
11. Pillai R.S.N, & Bagavathi V (2019). *Management Accounting*, Sultan Chand & Sons, New Delhi Hall of India.
12. Srinivasan, T. (2024). *Income Tax & Practice*, Vijay Nicole Imprints Private Limited, Chennai.
13. Reddy P.N and Gulshan S.S (2010). *Principles of Business Organisation and Management*,S.Chand (G/L) & Company Ltd.
14. Gordon, E & Natarajan, K. (2022). *Banking Theory, Law and Practice*, Mumbai: Himalaya Publishing House, 29th Revised Edition.
15. Periyasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House, 2nd Revised Edition.
16. Prasad, L.M. (2014). *Principle and Practice of Management*, New Delhi: Sultan Chand Publishers, 8th Edition.

Reference Books

1. Dinkar Pagare,(2021). *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi.
2. Dr.S.Sankaran (2012). *Business Economics*, Margham Publication, Chennai.

WEB RESOURCES

- 1 <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
- 2 <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>
- 3 <https://study.com/learn/lesson/commerce-importance-and-branches>
- 4 <https://www.vedantu.com/commerce/concept-of-auditing>
- 5 <https://www.vedantu.com/commerce/concept-of-Banking-insurance>

Course Code 23UCOF11	PO1		PO2	PO3		PO4	PO5		PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 5.a	PSO 5.b	PSO 6	PSO 7
CO1	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	2	2	3	3	2
CO3	3	3	3	3	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	2

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr M.Annam
Dr.B. Nandhani
Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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Re-accredited with 'A' Grade (3rd Cycle) by NAAC

VIRUDHUNAGAR - 626 001

B.Com

(2023 – 2024 onwards)

Semester II	FINANCIAL ACCOUNTING- II	Hours/Week: 5	
Core Course -3		Credits: 5	
Course Code 23UCOC21		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,

jointventure, 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 instalmentpurchase system. [K2]

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

accountsand ventures. [K2]

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

repossessedstock in case of default, present branch and departmental accounts in final accounts format. [K3]

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 23UCOC21	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	3	3	3	-	-	-	-	-	1	-
CO2	3	3	3	-	-	-	-	-	1	-
CO3	3	3	2	2	-	-	-	-	1	1
CO4	3	3	3	3	-	-	-	-	1	1
CO5	3	3	2	3	-	1	-	-	1	1

Strong – 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr.M.Ponnien Selvi
Dr.B.Suganya
Mrs.B.Jeya Sudha
Course Designers



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VIRUDHUNAGAR - 626 001

B.Com

(2023 – 2024 onwards)

Semester II	BANKING THEORY, LAW AND PRACTICE	Hours/Week: 5	
Core Course-4		Credits: 5	
Course Code 23UCOC22		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the meaning of various concepts related to banking theory, law & practice and e- banking. [K1]

CO2: describe the types of deposits, forms of advances and the features of negotiable instruments. [K2]

CO3: explain the advantages and disadvantages of e-banking and electronic payment and duties of paying banker and collecting banker. [K2]

CO4: apply the provisions related to paying banker, collecting banker and negotiable instruments. [K3]

CO5: illustrate the precautions to be taken by bankers and customers in any banking and e-banking transactions. [K3]

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 23UCOC22	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	3	3	1	1	1	-	-	2	-	-
CO2	3	3	1	1	1	-	-	2	-	2
CO3	3	3	1	1	1	1	1	2	2	-
CO4	3	3	1	1	-	-	-	2	-	2
CO5	3	3	1	1	1	1	1	3	-	-

Strong – 3**Medium – 2****Low – 1**

Dr.R.Ponnien Selvi
Head of the Department

Dr.P.T.Kanthimathi
Mrs.J.Babitha
Course Designers



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

B.Com.

(2023- 24 onwards)

Semester II	BUSINESS ECONOMICS	Hours / Week : 4	
Elective Course		Credits: 3	
Course Code 23UCOA21		Internal 25	External 75

COURSE OUTCOMES

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

- CO1: describe the nature and scope of Business economics, 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: apply the necessary tools to find out the profit maximization and sales maximization of a firm, demand forecasting, cost, pricing process and policy, break even analysis. [K3]

UNIT I

Introduction to Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics – Opportunity Cost- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. (12Hours)

UNIT II

Demand & Supply Functions

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

UNIT III

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. (12 Hours)

UNIT IV

Cost and Revenue Analysis: Cost Concepts – Types, Cost Curves – Revenue Concepts – Types, Revenue Curves

Market Structure and Pricing Methods: Meaning and Features– Perfect Competition– Monopoly– Monopolistic Competition – Price determination under Perfect Competition, Monopoly and Monopolistic Completion. (12 Hours)

UNIT V

Pricing: Objectives of Pricing Policy, its importance, Pricing Methods and Objectives

Profit Analysis: Profit: Nature of Profit –Profit Planning – Profit Forecasting – Meaning, Nature and Methods of Profit Forecasting– Break Even Analysis. (12 Hours)

SELF STUDY FOR ASSIGNMENT

1. Design of your Own Profit Maximization.
2. Determinants of Demand.

TEXT BOOKS

1. Srinivasan .S. (2018). “Managerial Economics” Madurai: Meenakshi Pathippagam.
2. Mithani, D.M. Business Economics, Himalaya Publishing House, Mumbai.
3. Lekhi. R.K. (2017), “Business Economics” Kalyani Publishers, New Delhi.
4. S.Shankaran, Business Economics-Margham Publications, Chennai.

REFERENCE BOOKS

- 1 H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- 2 P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- 3 Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

- 4 Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Course Code 23UCOA21	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	3	3	1	1	-	3	-	-	-	-
CO 2	3	3	3	1	-	3	-	-	-	-
CO 3	3	3	2	1	-	3	-	-	-	-
CO 4	3	3	3	2	-	3	-	-	-	-
CO 5	3	2	2	1	-	3	-	-	-	-

Strong – 3**Medium – 2****Low – 1**

Dr.S.Vaidehi
Head of the Department

Dr.S.Vaidehi
Course Designer



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VIRUDHUNAGAR - 626 001

B.Com.

(2023 - 24 onwards)

Semester II	BASIC ACCOUNTING PRINCIPLES	Hours/Week: 2	
NME - 2		Credits: 2	
Course Code 23UCON21		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the classification of accounts and accounting terminology. [K1]

CO2: mention the rules and procedure in accounting. [K1]

CO3: apply the rules for journalising and balancing the accounts. [K2]

CO4: prepare the trial balance and final accounts. [K2]

CO5: integrate the trial balance and balance sheet. [K3]

UNIT I

Introduction: Book Keeping –Accounting–Single Entry System - Double Entry System – Classification of Accounts. Accounting Standards: Meaning – Definition – Significance.
 (5 Hours)

UNIT II

Journal Entry: Rules for Journalising – Passing of Journal Entries. (5 Hours)

UNIT III

Ledger: Purpose – Posting in the Ledger – Balancing an Account. (5 Hours)

UNIT IV

Trial Balance: Preparation of Trial Balance. (5 Hours)

UNIT V

Final Accounts: Preparation of Trading Account – Preparation of Profit and Loss – Preparation of Balance Sheet (Problems with adjustments related to closing stock only).
 (10 Hours)

Note:

Composition of the Question Paper:

Theory : 20%

Problems : 80%

SELF STUDY:

1. Distinction between Book keeping and Accounting.
2. Preparation of Journal Entries, Ledger Accounts, Trial Balance and Final Accounts with the given five maximum transactions.

TEXT BOOK

1. Nagarajan, K.L., Vinayagam, N., & Mani, P.L. (2013). *Principles of Accountancy*, New Delhi: Eurasia Publishing House Pvt. Ltd. Reprint.

REFERENCE BOOKS

1. Reddy, T.S., & Murthy. A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.
2. Arulanandam, M.A., & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2022.

WEB RESOURCES

- 1 <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 2 https://www.icai.org/post.html?post_id=17882
- 3 <https://in.indeed.com/career-advice/career-development/what-is-a-trial-balance>

Course Code	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
23UCON21	1	2	3	4	5	6	7
CO1	3	3	-	-	-	-	-
CO2	3	3	-	-	-	-	1
CO3	3	3	1	1	-	-	1
CO4	3	3	1	1	-	-	1
CO5	3	3	1	1	-	1	1

Strong - 3**Medium – 2****Low – 1**

Dr.M.Ponnien Selvi
Head of the Department

Dr. M.Annam
Course Designer



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VIRUDHUNAGAR - 626 001

B.Com.

(2023 - 24 onwards)

Semester II	FINANCIAL LITERACY II	Hours/Week: 2	
NME - 2		Credits: 2	
Course Code 23UCON22		Internal 25	External 75

COURSE OUTCOMES

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

CO1: define the basic concepts of life insurance, marine and fire insurance, shares and Mutual funds. [K1]

CO2: describe the features of life, marine and fire insurance, shares and mutual funds.[K1]

CO3: classify the life, marine and fire insurance policies, shares and mutual funds. [K2]

CO4: explain the organizational structure of LIC, objectives and functions of SEBI and summarise the benefits of investment in real estate and gold. [K2]

CO5: apply the IRDA Guidelines for investment in LIC's fund and make use of insurance documents and policy conditions. [K3]

UNIT I

Life Insurance: Meaning and Definition of Life insurance – features of life insurance
Classification of Life Insurance Policies: on the basis of duration of policy and on the basis of methods of premium payments. **(6 Hours)**

UNIT II

Life Insurance Corporation of India (LIC): Aims of LIC- Organizational Structure – Advantages of Life Insurance – Important Functions – Role of LIC in National Economy. **(6 Hours)**

UNIT III

General Insurance Business: Marine Insurance: Definition – Characteristics- Essential Elements of Marine Insurance – Types of Marine Insurance policies.

Fire Insurance: Definition – Fundamental Principles of Fire Insurance – Types of Life Insurance policies - Distinction between Life Insurance and Fire Insurance. **(6 Hours)**

Unit IV

Shares: Meaning – Definition – Features of Shares – Equity Shares, Preference Shares – Types of Preference Shares – Demat account- SEBI – Objectives and functions. **(6 Hours)**

Unit V

Mutual Funds: Meaning – Definition – Features of Mutual Funds – Types of Mutual Funds in India. Investment in Real Estate – Investment in Gold. **(6 Hours)**

SELF STUDY:

1. IRDA Guidelines for investment in LIC's funds.
2. Insurance Documents and Policy conditions

TEXT BOOKS

1. Periasamy, P. (2017). *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House.(Unit I,II and III)
2. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.(Unit IV and V)

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
23UCON22	1	2	3	4	5	6	7
CO1	3	3	-	1	-	1	-
CO2	3	3	-	1	-	2	-
CO3	3	3	-	1	-	-	-
CO4	3	3	-	-	-	2	-
CO5	3	3	-	2	-	1	-

Strong - 3**Medium – 2****Low – 1**

Dr C.Amirtha Selvi

Head of the Department

Dr.B.Nandhini

Dr.V.Sakthi Devi

Course Designers



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VIRUDHUNAGAR - 626 001

B.Com.

(2023- 22 onwards)

Semester II	MS OFFICE PRACTICAL	Hours/Week: 2	
SEC-2		Credits: 2	
Course Code 23UCOS21P		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. [K2]

CO2: mention the specific procedures for the required lab practical in Ms-Word, Ms-Excel and Ms-Power point. [K2]

CO3: apply the menus with their functions. [K3]

CO4: create the required document, worksheet and presentation. [K3]

CO5: display and explain the output. [K3]

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 23UCOS21P	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	3	3	2	1	1	-	3	3	-	-
CO2	2	1	2	1	1	-	3	3	-	-
CO3	3	2	3	1	-	-	3	3	-	-
CO4	3	1	3	2	1	-	3	3	-	-
CO5	3	3	3	3	1	-	3	3	-	-

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

Dr.M.PonnienSelvi
Head of the Department

Dr. M. Annam
Dr. B.Suganya
Course Designers