



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

PEOs, POs, PSOs and COs

B.Com. (Professional Accounting)

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 Outcomes (POs)

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

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

- 1 Apply effectively the acquired knowledge and skill in the field of Arts, Physical Science, Life Science, Computer Science, Commerce and Management for higher studies and employment. (*Disciplinary Knowledge*)
- 2 Communicate proficiently and confidently with the ability to express original/complex ideas effectively in different situations. (*Communication Skills*)
- 3 Identify, formulate and solve problems in real life situations scientifically/systematically by adapting updated skills in using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)

- 4 Critically analyse, synthesise and evaluate data, theories and ideas to provide valid suggestions for the betterment of the society. (*Critical Thinking and Analytical Reasoning*)
- 5 Use ICT in a variety of self-directed lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
- 6 Self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)
- 7 Uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

Programme Educational Objectives (PEOs)

The students will be able to

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

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

Programme Specific Outcomes (PSOs)

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

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

PO1- *Disciplinary Knowledge*

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

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

PO2 - *Communication Skills*

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

PO3 - *Scientific Reasoning and Problem Solving*

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

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

PO4 - *Critical Thinking and Analytical Reasoning*

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

PSO4.b: systematically analyse the quantitative and qualitative data taken from reports and statements, interpret the results in a scientific way and draw valid conclusions for the betterment of the institutions/organisations.

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

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

PO6 - Cooperation/Team Work and Multicultural Competence

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

PO7 - Moral and Ethical Awareness

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



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

கற்றல் வெளிப்பாடு

இந்த பாடத்திட்டம் முடிந்த பிறகு, மாணவர்கள்

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

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



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

COURSE OUTCOMES

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

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

Course Code 20UCPC11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	M	M	M	M	H	M	M
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	H	M	M	M	H	L
CO4	H	H	H	H	H	M	M	M	H	L
CO5	H	H	H	H	H	H	H	M	M	M



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

COURSE OUTCOMES

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

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

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



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

COURSE OUTCOMES

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

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

Course Code 20UCPA12	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	M	H	H	L	L	-	-
CO2	H	H	H	H	H	L	H	H	-	-
CO3	H	H	H	H	H	H	H	H	L	H
CO4	H	H	H	M	H	H	H	L	-	M
CO5	H	H	H	H	H	H	H	H	L	M



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

COURSE OUTCOMES

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

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

Course Code 20UCPS11	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	-	L	M	L	-	-	L
CO2	H	H	H	-	L	M	-	L	-	-
CO3	H	H	H	-	L	H	L	L	L	L
CO4	H	H	H	L	L	M	M	L	L	L
CO5	H	H	H	L	M	H	M	L	M	M



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Semester I	VALUE EDUCATION (2020 -21 onwards)	Hours/Week: 2	
Ability Enhancement Compulsory Course		Credits: 2	
Course Code 20UGVE11		Internal 100	External -

COURSE OUTCOMES

On completion of the course, students will be able to

CO1: describe the general human values and their associated values that are essential to make them committed and responsible individuals. [K1]

CO2: indicate the importance and benefits of upholding human values. [K2]

CO3: explain the steps to be taken for upholding human values and human rights. [K2]

CO4: practice the individual values needed for maintaining harmonious relationship with members of family, institution, organization or society for preserving and transmitting its tradition and culture. [K3]

CO5: uphold the legal, moral, ethical and spiritual values for nurturing health and Happiness leading to national integrity and peace and for the existence of human beings with humanity. [K3]

Course Code 20UGVE11	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	-	-	L	-	H
CO2	H	M	-	-	L	-	H
CO3	H	M	-	-	L	-	H
CO4	H	M	-	-	H	H	H
CO5	H	M	-	-	L	H	H



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

கற்றல் வெளிப்பாடு

இந்த பாடத்திட்டம் முடிந்த பிறகு மாணவர்கள்

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

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



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

COURSE OUTCOMES

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

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

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



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

COURSE OUTCOMES

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

CO1 : reproduce the basic concepts, essentials and features of consignment account, bill of

exchange, inventories, non- profit organisations, account current and average due date. [K1]

CO2 : explain the accounting treatment of consignment, sale of goods on approval or return basis, inventories, bill of exchange, account current, average due date, adjusting entries for non-profit organisations. [K2]

CO3 : prepare consignment account, receipt and payments accounts, income and expenditure account and balance sheet, account current under various methods. [K3]

CO4 : calculate the value of inventories, average due date and write journal entries for bill of exchange. [K3]

CO5 : criticize the average due date, normal and abnormal loss in consignment, cash mercantile system of accounting, the sale of goods on approval or return basis interpret the cost and net realizable value of inventories and the results of int calculation under various methods of account current. [K4]

Course Code 20UCPC21N	PO1		PO2	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.a	4.b	5	6	7
CO1	H	H	H	M	M	M	M	H	M	-
CO2	H	H	H	H	M	M	L	L	M	L
CO3	H	H	H	H	H	M	M	M	M	M
CO4	H	H	H	H	H	M	M	M	H	L
CO5	H	H	H	H	H	H	H	M	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPA21	PO1		PO2	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.a	4.b	5	6	7
CO1	H	H	H	L	M	H	M	-	L	-
CO2	H	H	H	L	H	H	M	L	L	L
CO3	H	H	H	M	L	H	H	L	L	L
CO4	H	H	H	L	H	H	M	L	L	M
CO5	H	H	H	M	L	M	H	M	M	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

CO1 : describe the nature and scope of business economics, consumer surplus,

factors of production, cost, demand, supply, basic problems of an economy and revenue concepts and business cycle. [K1]

CO2 : state the role of price mechanism, law of demand and supply, elasticity of demand,

law of diminishing marginal utility and supply, theory of consumer behavior, production and cost. [K2]

CO3 : compute the total, average and marginal cost, average fixed cost, average

variable cost and average total cost, elasticity of demand, elasticity of supply, total product, average product and marginal product, total revenue, average revenue and marginal revenue. [K3]

CO4 : apply various theories and laws in business economics. [K3]

CO5 : analyse basic problems of an economy, reasons for demand curve sloping downwards,

Break even point, the pricing under different market structure and causes of business cycle. [K4]

Course Code 20UCPA21N	PO1		PO2	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.a	4.b	5	6	7
CO1	H	H	H	L	M	H	M	-	L	-
CO2	H	H	H	L	H	H	M	L	L	L
CO3	H	H	H	M	L	H	H	L	L	L
CO4	H	H	H	L	H	H	M	L	L	M
CO5	H	H	H	M	L	M	H	M	M	M



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

COURSE OUTCOMES

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

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

Course Code 20UCPA22	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	L	H	H	L	M	M	L	L
CO2	H	H	L	H	H	L	H	M	M	-
CO3	H	H	L	H	H	M	H	H	M	-
CO4	H	H	L	H	H	H	H	H	M	-
CO5	H	H	L	H	H	H	H	H	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

CO1 : state the basic concepts of statistics, uses of measures of central tendency and dispersion, methods of correlation, types of regression, constructing index numbers, components of time series and uses of theoretical distributions. [K1]

CO2 : describe the causes of collection and presentation of data, the steps for calculating measures of central tendency, dispersion, correlation, regression, index numbers, time series and theoretical distributions. [K2]

CO3 : tabulate the data and compute the value of measures of central tendency, dispersion, correlation and regression. [K3]

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

CO5 : analyse the results obtained in frequency distribution, measures of central tendency, dispersion, correlation, regression, index numbers, time series analysis and theoretical distributions. [K4]

Course code 20UCPA22N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	H	H	L	H	H	L	M	M	L
CO2	H	H	L	H	H	L	H	M	M	-
CO3	H	H	L	H	H	M	H	H	M	-
CO4	H	H	L	H	H	H	H	H	M	-
CO5	H	H	L	H	H	H	H	H	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPS21	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	M	H	H	H	H	-	L	M	-	L
CO2	H	H	H	H	H	-	L	-	L	L
CO3	H	H	H	H	M	-	L	-	-	L
CO4	H	H	H	H	-	-	M	M	L	L
CO5	H	H	H	L	L	L	M	-	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

CO1 : retrieve the basic problems in logical reasoning. [K1]

CO2 : explain the aptitude problems, reasoning skills to enhance their career in Government and Corporate sector. [K2]

CO3 : apply the computational skills on problem solving. [K3]

CO4 : solve the problems in competitive examinations confidently. [K3]

CO5 : analyze systematically the data in coding and decoding, blood relations, direction sense test, seating arrangement and syllogism. [K4]

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



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPS22	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	L	L	H	M	M	L	L	H	H	H
CO2	M	L	H	M	M	L	L	M	H	H
CO3	M	H	H	H	M	L	H	H	H	H
CO4	M	M	H	H	H	M	L	H	H	H
CO5	L	M	H	M	M	L	M	H	H	H



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPS22N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	L	L	H	M	M	L	L	H	H	H
CO2	M	L	H	M	M	L	L	M	H	H
CO3	M	H	H	H	M	L	H	H	H	H
CO4	M	M	H	H	H	M	L	H	H	H
CO5	L	M	H	M	M	L	M	H	H	H



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPC31	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	L	-	L	H	L	L
CO2	H	H	H	H	L	L	L	H	-	-
CO3	H	H	H	H	M	-	M	H	L	-
CO4	H	H	H	H	M	L	M	H	-	-
CO5	H	H	H	H	M	-	M	H	-	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
20UCPC32	1.a	1.b	2	3.a	3.b	4.a	4.b	5	6	7
CO1	H	L	L	M	-	H	L	L	M	M
CO2	H	M	L	H	-	H	L	L	M	L
CO3	H	H	H	H	L	H	L	H	L	L
CO4	H	H	H	H	L	H	H	M	L	L
CO5	H	H	H	H	L	H	H	M	L	L



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Semester III	INCOME TAX -I	Hours/Week: 5	
Core Course		Credits: 4	
Course Code 20UCPC33		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts of Income Tax, provisions of residential status of an assessee, scope of total income, five heads of income and exempted Income u/s 10,11,12,13. [K1]
- CO2 : distinguish the scope of total income under different residential status of an assessee, the tax rates of an individual under different cadres and the steps for finding out the income under five heads. [K2]
- CO3 : apply the provisions in finding out the taxable and exempted income. [K3]
- CO4 : criticise on the residential status of an assessee under different situations, scope of total income under three different residential status and the deductions available under five heads of income. [K4]
- CO5 : plan the maximum exemptions available legally and also plan available government subsidies and incentives. [K5]

Course Code 20UCPC33	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	H	L	L	L	-	-
CO2	H	H	H	H	H	L	L	L	-	-
CO3	H	H	H	H	H	M	M	M	-	-
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	H	H	H



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

COURSE OUTCOMES

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

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

Course Code 20UCPA31	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	H	L	L	L	-	-
CO2	H	H	H	H	H	L	L	L	-	-
CO3	H	H	H	H	H	M	M	M	-	-
CO4	H	H	H	H	H	H	H	H	L	L
CO5	H	H	H	H	H	H	H	H	H	H



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

COURSE OUTCOMES

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

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

Course Code 20UCPA32	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	-	H	H	L	-	-	M	H	M
CO2	H	H	H	H	-	M	-	-	H	H
CO3	H	H	H	H	H	L	M	M	H	M
CO4	M	H	H	H	H	H	H	M	M	M
CO5	M	L	H	H	L	H	-	-	H	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPS31	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	M	L	H	L	M	M	M	H	H	L
CO2	M	L	H	L	M	M	M	H	H	L
CO3	M	M	H	M	M	M	M	H	H	L
CO4	M	M	H	M	M	M	M	H	H	L
CO5	M	M	H	M	M	M	M	M	H	L



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VIRUDHUNAGAR - 626 001

Semester III	WOMEN PROTECTION LAWS	Hours/Week: 2	
Non Major Elective Course		Credits: 2	
Course Code 22UCPN31		Internal 40	External 60

COURSE OUTCOMES

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

- CO1 : state the basic concepts of women protection laws [K₁]
CO2 : explain the objectives and applications of women protection laws [K₂]
CO3 : describe the features of women protection laws and powers of protection officers and Government [K₂]
CO4 : apply the provisions of laws for women protection [K₃]
CO5 : use the legal rights and facilities prescribed in women protection laws [K₃]

Course Code 22UCPN31	PO1		PO2	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.a	4.b	5	6	7
CO1	H	L	L	H	L	L	L	L	L	L
CO2	H	L	M	H	L	L	L	L	L	L
CO3	H	L	L	H	L	L	L	L	L	L
CO4	H	L	H	H	L	L	L	L	-	-
CO5	H	L	L	H	L	L	L	L	-	-



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VIRUDHUNAGAR - 626 001

Semester III	WOMEN STUDIES	Hours/Week:1
Generic Elective Course-1		Credit : 1
Course Code 20UGEW32		Internal 100

COURSE OUTCOMES

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

CO 1: state the significance of Women Studies in establishing Gender Justice. [K1]

CO 2: identify the multi-faceted role of Women in the Current Scenario. [K1]

CO 3: summarise their knowledge on Women Studies and Women Rights. [K2]

CO 4: illustrate the challenges and strategies in upholding Women Empowerment. [K2]

CO 5: manipulate awareness on policies, schemes, atrocities and legal protection for Women. [K3]

Course Code 20UGEW32	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	-	-	-	-	M
CO2	H	M	-	-	-	M	-
CO3	H	M	-	-	L	L	M
CO4	H	M	-	-	L	-	-
CO5	H	M	-	-	L	M	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

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



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPC42	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	H	H	M	H	L	M	L	M
CO2	H	L	H	H	M	H	H	M	L	M
CO3	H	H	H	H	M	H	H	M	L	M
CO4	H	H	H	H	M	H	H	M	L	M
CO5	H	H	H	H	M	H	H	M	L	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

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



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPA41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	M	M	H	L	H	H	L	L
CO2	H	H	M	M	H	L	H	H	L	L
CO3	H	H	M	M	H	M	H	H	L	L
CO4	H	H	M	M	H	H	H	H	L	L
CO5	H	H	M	M	H	H	H	H	L	L



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

COURSE OUTCOMES

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

CO1 : state the provisions relating to company law and interpretation. [K1]

CO2 : explain the provisions of Companies Act, 2013 relating to prospectus, shares and debentures, registration of charges, management and other provisions. [K2]

CO3 : apply the provisions of corporate laws in real life situations. [K3]

CO4 : analyse the issues regarding incorporation, allotment, transfer and transmission of securities, share capital, appointment of auditors and other management and administration of the company. [K4]

CO5 : assess the problems relating to company and propose solutions for the problems.[K5]

Course Code 20UCPA41N	PO1		PO2	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.a	4.b	5	6	7
CO1	H	H	M	M	H	L	H	H	L	L
CO2	H	H	M	M	H	L	H	H	L	L
CO3	H	H	M	M	H	M	H	H	L	L
CO4	H	H	M	M	H	H	H	H	L	L
CO5	H	H	M	M	H	H	H	H	L	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPA42	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	-	M	L	-	M	-	L	H	M
CO2	M	H	H	M	M	-	-	M	H	M
CO3	H	H	H	H	M	M	L	M	M	M
CO4	M	M	H	H	H	H	H	M	L	M
CO5	H	H	H	H	H	H	H	M	M	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course code 20UCPA42N	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	-	M	L	-	M	-	L	H	M
CO2	M	H	H	M	M	-	-	M	H	M
CO3	H	H	H	H	M	M	L	M	M	M
CO4	M	M	H	H	H	H	H	M	L	M
CO5	H	H	H	H	H	H	H	M	M	M



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

COURSE OUTCOMES

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

- CO1 : Describe all the basic features for any exercise under MS-Office Practical. [K3]
- CO2 : Describe the specific procedures for executing the program by mentioning the menus and options to be selected. [K3]
- CO3 : Execute the program as per the data and criteria given. [K3]
- CO4 : Display the results and explain the method of execution. [K3]
- CO5 : Justify the answers for various viva-Voce questions. [K4]

Course Code 20UCPS41P	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	M	L	-	L	H	-	L
CO2	H	H	H	M	L	M	-	H	L	-
CO3	H	H	H	M	L	-	-	H	-	L
CO4	H	H	H	M	L	M	-	H	L	-
CO5	H	H	H	M	L	-	L	H	-	-



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VIRUDHUNAGAR - 626 001

Semester IV	BASIC LABOUR LAWS	Hours/Week: 2	
Non – Major Elective Course		Credits: 2	
Course Code 22UCPN41		Internal 40	External 60

COURSE OUTCOMES

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

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

CO2: explain the essential elements, applicability and non-applicability of various Acts. [K2]

CO3: describe the quantum of contributions to the fund and the claim procedure of various Acts. [K2]

CO4: apply the provisions relating to Factories Act, Employees Provident Fund Act, Employee State Insurance Act and Minimum Wages Act for the welfare of the employees. [K3]

CO5: apply the legal provisions regarding procedure of claims in real life situation [K3]

Course Code 22UCPN41	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	L	H	L	L	L	L	L	L
CO2	H	L	L	H	L	L	L	L	L	L
CO3	H	L	L	H	L	L	L	L	L	L
CO4	H	L	L	H	L	L	L	L	L	L
CO5	H	L	L	H	L	L	L	L	L	L



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Semester IV	ADOLESCENT PSYCHOLOGY	Hours/Week: 1	
Generic Elective-		Credits: 1	
Course Code 20UGEA43		Internal 100	External -

Course Outcomes

On completion of the course, students will be able to

CO1: describe the concept, characteristics, developmental tasks, various challenges and self identity of adolescents and state the meaning of counselling and counsellor. [K1]

CO2: explain the various domains of growth and development and self-identity, types of autonomy, self-governance and self-regulation skills and challenges of adolescents. [K2]

CO3: discuss the development of self -identity among adolescents, styles of counselling and qualities of a good counsellor. [K2]

CO4: identify the various problems of adolescents and find the measurements to combat it. [K3]

CO5: find the techniques to improve the self -esteem, self -reliance and to overcome the family conflicts by the adolescents to enhance the lifestyle and build the new strategies of counselling to compete with the survival fittest. [K3]

Course Code 20UGEA43	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M	M	L	L	M	L	L
CO2	H	M	M	L	H	L	M
CO3	H	M	M	L	H	L	M
CO4	H	M	M	M	H	L	H
CO5	H	M	M	H	H	L	H



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

COURSE OUTCOMES

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

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

Course Code 20UCPC51	PO1		PO2	PO3		PO4		PO 5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPC52	PO1		PO2	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.a	4.b	5	6	7
CO1	H	L	H	L	L	L	L	-	-	-
CO2	H	L	H	L	L	L	L	L	-	-
CO3	H	H	H	H	H	H	H	H	H	L
CO4	H	H	H	H	H	H	H	H	H	L
CO5	H	H	H	H	H	H	H	H	L	L



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

COURSE OUTCOMES

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

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

Course Code	PO1		PO2	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.a	4.b	5	6	7
CO 1	H	H	H	L	L	L	L	L	L	M
CO 2	H	H	H	H	M	L	L	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H



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

COURSE OUTCOMES

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

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

Course Code 20UCPC53	PO1		PO2	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.a	4.b	5	6	7
CO1	H	H	H	L	L	L	L	L	L	M
CO2	H	H	H	H	M	L	L	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H



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

COURSE OUTCOMES

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

CO1 : relate their theoretical insights with hands on experience. [K3]

CO2 : develop technical skills in accounting, taxation and auditing. [K3]

CO3 : demonstrate the attributes such as observational skills, team spirit and inter personal skills built through site visits. [K3]

CO4 : exhibit the written communication skills acquired through internship project. [K4]

CO5 : analyse the results and communicate their academic and practical knowledge appropriately oral means. [K4]



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPE51	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	-	H	M	M	M	H	H	M	L
CO2	H	H	H	H	H	H	-	L	L	-
CO3	M	M	M	H	M	L	M	H	-	L
CO4	H	H	H	M	H	M	-	L	L	-
CO5	M	-	H	M	M	-	M	H	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPE52	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	L	-	-	-	-	-	-
CO2	H	H	H	L	-	-	-	-	-	-
CO3	H	H	M	H	H	L	L	-	-	-
CO4	H	H	M	H	H	M	M	-	H	-
CO5	H	H	M	H	H	H	H	-	H	-



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPE53	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	-	H	M	M	M	H	H	-	L
CO2	H	H	H	H	H	M	M	M	L	-
CO3	H	M	L	M	M	L	L	H	-	L
CO4	H	-	H	H	L	M	-	M	L	-
CO5	M	H	M	M	L	-	L	H	-	-



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPE54	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	L	-	-	-	-	-	L	-
CO2	H	H	L	-	-	-	-	L	L	-
CO3	H	H	L	M	M	L	L	L	L	L
CO4	H	H	L	L	L	L	H	L	L	L
CO5	H	H	-	-	-	-	-	-	-	-



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course code 22UCPE54	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	H	L	L	L	L	-	-	-
CO2	H	L	H	L	L	L	L	L	-	-
CO3	H	H	H	H	H	H	H	H	H	L
CO4	H	H	H	H	H	H	H	H	H	L
CO5	H	H	H	H	H	H	H	H	L	L



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

COURSE OUTCOMES

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

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

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



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

Course Code 20UCPE56	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	M	-	L	-	M	M	-	-	-	-
CO2	M	-	L	-	L	-	L	-	L	M
CO3	H	-	L	L	L	-	-	-	-	L
CO4	H	H	L	H	H	H	H	M	L	L
CO5	H	H	H	H	H	H	H	M	M	L



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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



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

COURSE OUTCOMES

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

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



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VIRUDHUNAGAR - 626 001

Semester V	ENVIRONMENTAL STUDIES	Hours/Week: 2	
PART IV		Credits: 1	
Course Code 20UGES51		Internal 100	External -

COURSE OUTCOMES

On completion of the course, students will be able to

CO1 : State the social aspects of the environment, the present condition of the earth and the impact of human activities locally and globally. [K1]

CO2 : Explain the biodiversity conservation, environmental hazards and current possible disasters. [K2]

CO3 : Describe the need for sustainable development. [K2]

CO4 : Solve the environmental associated problems. [K3]

CO5 : Identify environmental legislations and management strategies. [K3]

Course Code 20UGES51	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	H	H	L	L	L	-	L
CO 2	H	H	L	L	L	-	-
CO 3	H	H	L	L	L	-	-
CO 4	H	H	H	H	L	-	-
CO 5	H	H	H	H	L	-	H



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 20UCPC61	PO1		PO2	PO3			PO4		PO 5	PO6	PO7
	PS O 1.a	PS O 1.b	PSO 2	PSO 3.a	PS O 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7	
CO1	H	H	H	H	L	M	L	L	-	-	
CO2	H	H	H	H	L	H	L	L	-	-	
CO3	H	H	H	H	L	L	M	M	L	-	
CO4	H	H	H	H	L	L	M	M	L	-	
CO5	H	H	H	H	L	L	H	L	-	-	



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

COURSE OUTCOMES

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

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

Course Code 20UCPC62	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course Code 22UCPC62	PO1		PO2	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.a	4.b	5	6	7
CO 1	H	H	H	L	L	L	L	L	L	M
CO 2	H	H	H	H	M	L	L	H	H	H
CO 3	H	H	H	H	H	H	H	H	H	H
CO 4	H	H	H	H	H	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	H	H	H



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

COURSE OUTCOMES

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

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

Course Code 20UCPC63	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	L	L	L	L	L	L	M
CO2	H	H	H	H	M	L	L	H	H	H
CO3	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H



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VIRUDHUNAGAR - 626 001

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

COURSE OUTCOMES

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

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

Course code 22UCPC63	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	L	-	-	-	-	-	L	-
CO2	H	H	L	-	-	-	-	L	L	-
CO3	H	H	L	M	M	L	L	L	L	L
CO4	H	H	L	L	L	L	H	L	L	L
CO5	H	H	-	-	-	-	-	-	-	-



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

COURSE OUTCOMES

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

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

Course Code 20UCPE61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	M	M	M	M	-	L	H	-	M
CO2	M	H	H	H	L	M	-	M	-	-
CO3	H	H	M	M	M	-	-	H	M	M
CO4	H	M	H	L	M	L	-	L	L	L
CO5	M	H	H	M	L	-	M	H	-	-



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Semester VI	STRATEGIC MANAGEMENT	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code 22UCPE61		Internal 25	External 75

COURSE OUTCOMES

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

CO1 : state the basic concepts in strategic management. [K1]

CO2 : describe the reasons for the adoption of various types of strategies at corporate, business and functional level and understand the importance of organisational structure in strategic implementation and control. [K2]

CO3 : apply the suitable model of strategy at different levels of organisations. [K3]

CO4 : analyse the applicability of strategies in real time business situations. [K4]

CO5 : recommend suitable strategic options to gain competitive advantage in different market positions of the industry. [K5]

Course Code 22UCPE61	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO 1	H	L	L	L	L	-	-	L	L
CO 2	H	M	H	H	H	H	L	H	-	-
CO 3	H	H	H	H	H	H	L	H	M	-
CO 4	H	H	H	H	H	H	H	H	H	M
CO 5	H	H	H	H	H	H	H	H	H	M



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VIRUDHUNAGAR - 626 001

Semester VI	DECISION MAKING FOR MANAGEMENT	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code 20UCPE62		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the objectives, significance, limitations of Management Accounting and its tools. [K1]
- CO2 : describe the procedures for preparing various statements, for calculating ratios, and for fixing prices under different situations. [K2]
- CO3 : prepare various statements, compute ratios for decision making purpose and to fix prices under different situations. [K3]
- CO4 : interpret the results obtained from various tools of management accounting for the purpose of decision making by management. [K4]
- CO5 : evaluate the pros and cons of transfer pricing and just in time concept. [K5]

Course Code 20UCPE62	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	H	-	-	-	-	-	-	-
CO2	H	L	H	-	-	-	-	-	-	-
CO3	H	H	M	M	H	L	M	-	-	-
CO4	H	H	L	H	H	M	H	-	H	-
CO5	H	H	L	H	H	H	H	-	H	-



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Semester VI	FINANCIAL SERVICES	Hours/Week: 5	
DSEC - 3		Credits: 3	
Course Code 20UCPE63		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts in financial services. [K1]
- CO2 : describe the guidelines, terms and conditions for various financial services. [K2]
- CO3 : use various financial services in the progress of financial sector industry. [K3]
- CO4 : criticise the performance of mutual funds and estimate the risks in discounting, factoring, forfaiting and credit rating. [K4]
- CO5 : recommend the best financial service among various alternatives available. [K5]

Course Code 20UCPE63	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
	CO1	H	L	L	L	L	M	-	L	-
CO2	H	H	M	L	L	L	-	L	-	L
CO3	H	L	L	H	H	H	H	L	M	L
CO4	H	H	H	H	H	H	H	H	M	L
CO5	H	H	H	H	H	H	H	M	L	L



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Semester VI	STRATEGIC MANAGEMENT	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code 20UCPE64		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the basic concepts in strategic management. [K1]
- CO2 : describe the reasons for the adoption of various types of strategies at corporate, business and functional level and understand the importance of organisational structure in strategic implementation and control. [K2]
- CO3 : apply the suitable model of strategy at different levels of organisations. [K3]
- CO4 : analyse the applicability of strategies in real time business situations. [K4]
- CO5 : recommend suitable strategic options to gain competitive advantage in different market positions of the industry. [K5]

Course Code 20UCPE64	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	L	L	L	L	-	-	L	L	-
CO2	H	M	H	H	H	H	L	H	-	-
CO3	H	H	H	H	H	H	L	H	M	-
CO4	H	H	H	H	H	H	H	H	H	M
CO5	H	H	H	H	H	H	H	H	H	M



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Semester VI	FINANCIAL MANAGEMENT - II	Hours/Week: 5	
DSEC-4		Credits: 3	
Course Code 22UCPE64		Internal 25	External 75

COURSE OUTCOMES

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

CO1 : state the concepts related to working capital management, capital investment and dividend decisions. [K1]

CO2 : describe the procedures for determining capital budgeting, dividends, and working capital management through various methods and theories. [K2]

CO3 : apply the techniques of capital budgeting, uncertainty in capital budgeting and working capital management. [K3]

CO4 : analyse the results of various methods of evaluating capital budgeting, uncertainty in capital budgeting and interpret the results of working capital management. [K4]

CO5 : Decide the receivables and cash management in accordance with the different situations. [K5]

Course code 22UCPE64	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	H	M	M	L	M	M	-
CO2	H	H	H	H	M	M	L	L	M	-
CO3	H	H	H	H	L	M	M	M	L	-
CO4	H	H	H	H	L	M	M	M	L	-
CO5	H	H	H	H	L	L	H	H	M	M



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VIRUDHUNAGAR - 626 001

Semester VI	RESEARCH METHODOLOGY	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code 20UCPE65		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the meaning, characteristics, objectives, importance, types, sources and concepts related to research methodology. [K1]
- CO2 : describe the procedure to be followed for conducting the research. [K2]
- CO3 : use the tools and techniques of research methodology in real life situations. [K3]
- CO4 : interpret the findings of the study, report writing and recommend suitable solutions to the problems under study. [K4]
- CO5 : construct interview schedule and reports related to various research problems. [K5]

Course Code 20UCPE65	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	H	M	M	-	L	H	-	M
CO2	H	M	H	M	L	M	-	M	-	-
CO3	H	H	M	M	M	-	-	H	M	L
CO4	H	H	H	L	L	M	-	H	L	M
CO5	M	H	H	M	L	-	L	H	-	-



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Semester VI	INVESTMENT MANAGEMENT	Hours/Week: 5	
DSEC - 4		Credits: 3	
Course Code 20UCPE66		Internal 25	External 75

COURSE OUTCOMES

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

- CO1 : state the meaning, objectives, features and characteristics of investment and portfolio management. [K1]
- CO2 : describe the factors, theories, models and approaches in investment and portfolio management. [K2]
- CO3 : apply various theories, methods, techniques for various investment and portfolio analysis. [K3]
- CO4 : compare various methods, theories, models and techniques to find out the profitable investment. [K4]
- CO5 : recommend the suitable investment by analysing the safety returns, liquidity position, easy marketability and the risks involved. [K5]

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



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VIRUDHUNAGAR - 626 001

Semester: VI	ACCOUNTING SOFTWARE LAB	Hours/Week: 2	
SEC – 6		Credits: 2	
Course Code 20UCPS61P		Internal 40	External 60

COURSE OUTCOMES

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

- CO1 : describe all the basic features for any exercise in accounting software lab. [K3]
- CO2 : describe the specific procedures for executing the program. [K3]
- CO3 : execute the program as per the data and criteria given. [K3]
- CO4 : display the results and explain the method of execution. [K4]
- CO5 : justify the answers for various viva-voce questions. [K5]

Course Code 20UCPS61P	PO1		PO2	PO3		PO4		PO5	PO6	PO7
	PSO 1.a	PSO 1.b	PSO 2	PSO 3.a	PSO 3.b	PSO 4.a	PSO 4.b	PSO 5	PSO 6	PSO 7
CO1	H	H	L	-	H	L	-	H	L	-
CO2	H	H	L	-	H	L	-	H	L	-
CO3	H	H	-	-	H	L	-	H	L	-
CO4	H	H	-	-	H	H	M	H	H	-
CO5	H	H	-	-	H	H	M	H	H	-