



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN
(Belonging to Virudhunagar Hindu Nadars)
An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai
Re-accredited with 'A' Grade (3rd Cycle) by NAAC
VIRUDHUNAGAR - 626 001

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

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 20 UG Programmes, 14 PG Programmes, 6 M.Phil. Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC) & Tamil Nadu State Council for Higher Education (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 and Computer Applications
Commerce & Management	: Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration

PG PROGRAMMES

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

PRE-DOCTORAL PROGRAMMES (M.Phil.)

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

OUTLINE OF CHOICE BASED CREDIT SYSTEM- PG

1. Core Courses
2. Project
3. Elective Courses
 - 3.1 Discipline Specific Elective Courses (DSEC)
 - 3.2 Non Major Elective Course (NMEC)
4. Online Course – Practice for SET/NET – General Paper
5. Extra Credit Courses (Optional)

List of Non Major Elective Courses (NMEC)

Offered**PG PROGRAMMES**

Name of the Course	Semester	Department
History of Freedom Movement in India (A.D. 1885 - 1947)	III	History
English for Job Aspirants	III	English
தமிழும் பிற துறைகளும்	III	Tamil
Taxation Concepts and Assessment	III	Commerce
Entrepreneurship	III	Business Administration
Mathematics for Competitive Examinations	III	Mathematics
Digital Electronics	III	Physics
Chemistry for Competitive Examinations	III	Chemistry
Apiculture	III	Zoology
Nutrition and Health	III	Home Science - Nutrition and Dietetics
Clinical Biochemistry	III	Biochemistry
Web Programming	III	Computer Science
Fundamentals of Information Technology	III	Information Technology
Web Technology	III	Computer Applications

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 M.Com. Programme

The students will be able to

- apply the knowledge and skills acquired to pursue research oriented higher studies and to become successful professionals in the field of Commerce.
- engage in continuous learning which will promote professional growth and personal growth based on values and ethos.
- develop management skills and entrepreneurial skills for contributing to the socio economic equity and environment sustainability.

Key Components of Mission Statement	PEO1	PEO2	PEO3
Environment for understanding and continuous learning	✓	✓	✓
Higher studies or employment or self employment	✓	✓	-
Applications for the betterment of the society	✓	✓	✓

B.1.2 Programme Outcomes (POs)

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

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

- 1 apply their in depth domain knowledge and practical skills in interdisciplinary fields for research-based endeavours, employment and entrepreneurship development. (*Disciplinary Knowledge*)
- 2 communicate proficiently and confidently with the ability to present complex ideas in a concise manner to assorted groups. (*Communication Skills*)
- 3 identify, formulate and solve problems in a consistent and systematic way with updated skills using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)
- 4 analyze the data, synthesise the findings and provide valid conclusion by critical evaluation of theories, policies and practices for the betterment of society. (*Critical Thinking and Analytical Reasoning*)
- 5 explore and evaluate globally competent research methodologies to apply appropriately in interdisciplinary research; Develop and sustain the research capabilities to meet the emerging needs for the welfare of the society. (*Research Related Skills*)
- 6 use ICT to mould themselves for lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
- 7 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*)
- 8 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 PG 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 successful completion of M.Com Programme, the students will be able to

PO 1: Disciplinary Knowledge

PSO 1.a : apply the in-depth knowledge in Commerce incorporated with fundamental knowledge in Statistics, Mathematics, Management and Commerce related softwares and Packages for pursuing M.Phil. and Ph.D. programmes

PSO 1.b : make use of standard formulae, modern tools, techniques and

statistical/software packages in the branches of Commerce to assess or estimate cost, income, profit, sales, tax, assets and liabilities in their career

PO 2: Communication Skills

PSO 2 : communicate proficiently the concepts, theories, principles, procedures, provisions, applications and Commerce related ideas to examiners, academicians, peer groups, investors, industrialists, business people and to others at any hierarchy level in the organization structure

PO 3: Scientific Reasoning and Problem Solving

PSO 3 : practice the provisions of related Acts and adapt the principles of Commerce to achieve in their career as accountants, consultants, advisors, officers or entrepreneurs

PO 4: Critical Thinking and Analytical Reasoning

PSO 4 : critically evaluate the individual and business practices in the branches of Commerce and provide valid conclusions for the betterment of individuals, business, industry and society as a whole.

PO 5: Research Related Skills

PSO 5.a : formulate research problems based on the needs of the society and apply the appropriate research methodologies for researches in the area of Marketing, Banking, Finance, Management, Entrepreneurship and Consumer Behaviour.

PSO 5.b : explore the opportunities for inter-disciplinary research endeavours.

PO 6: Digital Literacy, Self - directed and Lifelong Learning

PSO 6 : increase their level of digital literacy with the use of ICT and engage in self-learning to clear SET/NET and to progress in their career by facing the then prevailing challenges

PO 7: Co-operation/Team Work and Multicultural Competence

PSO 7 : develop good interpersonal relationship in multicultural team works by applying self-management principles and leadership traits for achieving common goal for the welfare of the organization and nation.

PO 8: Moral and Ethical Awareness

PSO 8 : uphold the imbibed legal, moral and ethical values in their Career and contribute towards sustainable environment by adopting electronic practices in Commerce

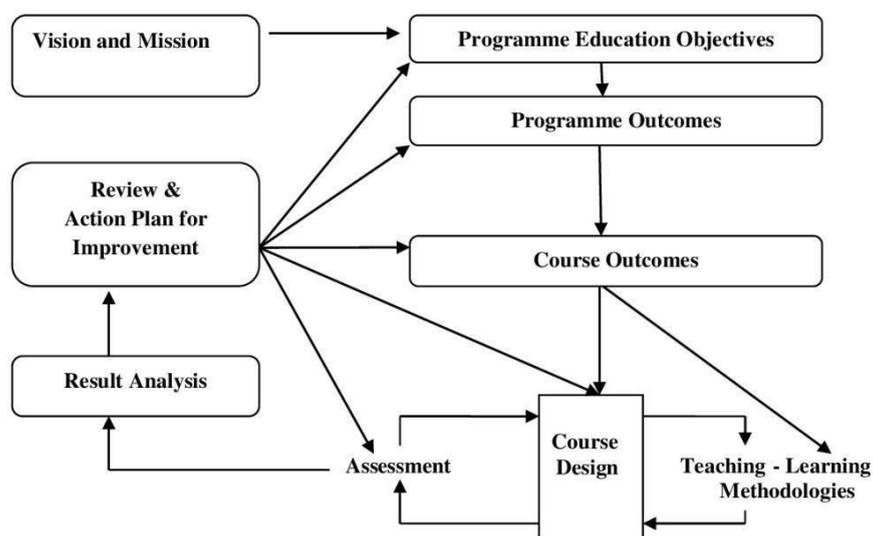
PO-PEO Mapping Matrix

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.

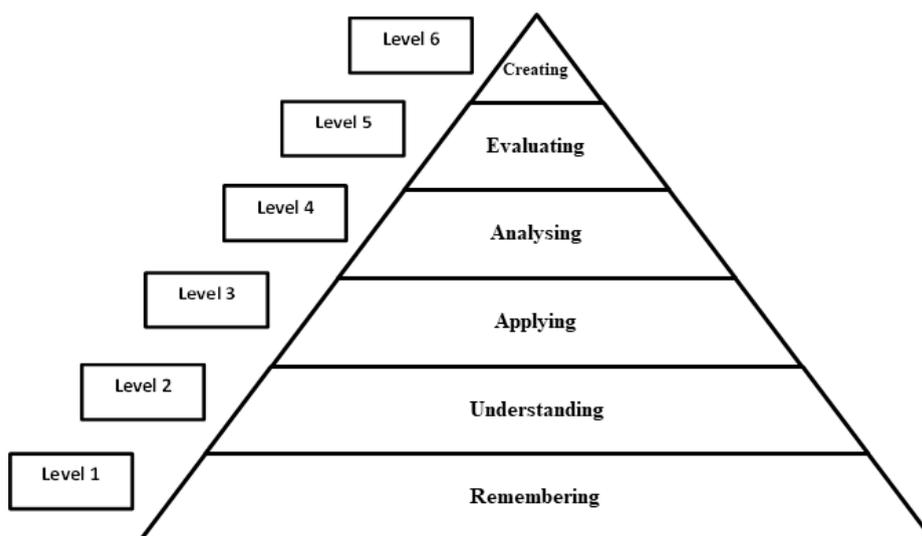
PEOs	PEO1	PEO2	PEO3
POs/PSOs			
PO1/PSO1	✓	✓	-
PO2/PSO2	✓	✓	✓
PO3/PSO3	✓	✓	✓
PO4/PSO4	✓	✓	✓
PO5/PSO5	✓	✓	✓
PO6/PSO6	-	✓	-
PO7/PSO7	✓	✓	✓
PO8/PSO8	✓	✓	✓

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	PO8/ PSO8
COs								
CO1								
CO2								
CO3								
CO4								
CO5								

ELIGIBILITY FOR ADMISSION

The candidate should have passed in B.Com. (General or any Specialisation)/
BBA/ BBM Degree from any recognized University.

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

B.2 EVALUATION SCHEME

Components	Internal Assessment Marks	External Examination Marks	Total Marks
Theory/Project	40	60	100

B.2.1 Core Courses, Discipline Specific Elective Courses & Non Major Elective Course**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation			Marks
Periodic Test		:	25
Assignment	Core & DSEC:	:	5
	I PG:K5 Level		
	II PG:K6 Level		
Seminar		:	10
Total		:	40

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

Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test**Duration: 2 Hours**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Max. Marks
A Q.No.(1 - 5)	Fill in / Sentence Form	5	5	1	5
B Q.No.(6-10)	Internal Choice - Either Or Type	5	5	5	25
C Q.No.(11-13)	Internal Choice - Either Or Type	3	2	10	20
Total					50*

*The total marks obtained in the Periodic Test will be calculated for 25 marks

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

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q.No.(1 - 5)	Fill in / Sentence Form	5	5	1	5
B Q.No.(6-10)	Internal Choice- Either Or Type	5	5	5	25
C Q.No.(11-15)	Internal Choice - Either Or Type	5	3	10	30
				Total	60

B.2.2 Project

Project is compulsory for II PG Students in IV Semester.

Distribution of Marks

Mode of Evaluation		Marks
Internal Assessment	:	40
External Examination	:	60
Total	:	100

Internal Assessment: Pre-submission Presentation	- 10 Marks
Review Report	- 20 Marks
One Open Online Course related to the Project	- 10 Marks
External Examination: Project Report	- 40 Marks
Viva Voce	- 20 Marks

B.2.3 Online Course

Practice for SET/NET - General Paper

Internal Examination only

- Online Test with Multiple Choice Questions will be conducted in III Semester.
- Model Examination will be conducted after two periodic tests.

Distribution of Marks

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

Two Periodic Tests - Better of the two will be considered

B.2.4 Extra Credit Courses

- Two credits are allotted for each Extra Credit Course offered by the Department.
- Extra credits are allotted for the completion of Open Online Courses offered by MOOC to the maximum of 15 credits.
 - The Courses shall be completed within the first III Semesters of the Programme.
 - The allotment of credits is as follows
 - 4 weeks Course - 1 credit
 - 8 weeks Course - 2 credits
 - 12 weeks Course - 3 credits

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study and a minimum of 50% Pass marks in all the Courses.
 - No Pass minimum for Internal Assessment for other Courses.
 - Pass minimum for External Examination is 27 marks out of 60 marks for Core Courses, Discipline Specific Elective Courses and Non Major Elective Course.
 - Pass minimum for Practice for SET/NET - General Paper is 50 Marks.
- Attendance
 - The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
 - 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.
 - 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.
 - 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.
 - These rules are applicable to UG, PG and M.Phil. Programmes and come into effect from 2020-2021 onwards.
 - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

B.3 ASSESSMENT MANAGEMENT PLAN

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

B.3.1 Assessment Process for CO Attainment

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

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

Indirect Assessment - Done through Course Exit Survey.

CO Assessment Rubrics

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

CO Attainment

Direct CO Attainment

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

Attainment Levels of Cos

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

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

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

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

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

PO Assessment Tools

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

Programme Articulation Matrix (PAM)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Average Direct PO Attainment									
Direct PO Attainment in percentage									

Indirect Attainment of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Graduate Exit Survey								
Indirect PO Attainment								

Attainments of POs for all Courses

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Direct Attainment(Weightage - 75%)								
Indirect Attainment(Weightage - 25%)								
Overall PO Attainment								

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

Expected Level of Attainment for each of the Programme Outcomes

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

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

The curriculum is designed so that all the courses contribute to the achievement of PEOs. The attainment of PEOs is measured after 3 years of completion of the Programme only through Indirect methods.

Target for PEO Attainment

Assessment Criteria	Target (UG)	Target (PG)
Record of Employment	25 % of the class strength	30 % of the class strength
Progression to Higher Education	40 % of the class strength	5 % of the class strength
Record of Entrepreneurship	2 % of the class strength	5 % of the class strength

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



Curriculum for M.Com.

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MASTER OF COMMERCE (9020)
Outcome Based Education with Choice Based Credit System
 Programme Structure - Allotment of Hours and Credits
 For those who join in the Academic Year 2020-21

Components	Semester				Total Number of Hours (Credits)
	I	II	III	IV	
Core Course	6 (4)	6 (4)	6 (5)	6 (5)	24 (18)
Core Course	6 (4)	6 (4)	6 (5)	6 (5)	24 (18)
Core Course	6 (4)	6 (4)	6 (5)	6 (5)	24 (18)
Core Course	6 (4)	6 (4)	6 (5)	-	18 (13)
Project	-	-	-	6 (5)	6 (5)
Discipline Specific Elective Course	6 (4)	6 (4)	-	6 (5)	18 (13)
Non Major Elective Course	-	-	5 (4)	-	5(4)
Online Course	-	-	1 (1)	-	1(1)
Total	30 (20)	30 (20)	30 (25)	30 (25)	120 (90)
Extra Credit Course(Optional)- offered by the Department	-	-	0 (2)	0 (2)	0 (4)
Extra Credit Course(Optional) - MOOC	-	-	-	-	Limited to a maximum of 15 credits



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VIRUDHUNAGAR - 626 001

MASTER OF COMMERCE

Programme Code -9020

PROGRAMME CONTENT

SEMESTER I

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-1	Business Environment	20PCOC11	6	4	3	40	60	100
2	Core Course-2	Financial Markets and Services	20PCOC12	6	4	3	40	60	100
3	Core Course-3	Advanced Accounting	20PCOC13	6	4	3	40	60	100
4	Core Course-4	Organizational Behaviour	20PCOC14	6	4	3	40	60	100
5	DSEC-1	Business Statistics Methods/ Business Statistics for Competitive Examinations/ Business Statistical Analysis	20PCOE11/ 20PCOE12/ 20PCOE13	6	4	3	40	60	100
Total				30	20				500

DSEC - Discipline Specific Elective Course

M.Com. - SEMESTER II

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-5	Advanced Auditing	20PCOC21	6	4	3	40	60	100
2	Core Course-6	Global Marketing	20PCOC22	6	4	3	40	60	100
3	Core Course-7	Costing Methods and Techniques	20PCOC23	6	4	3	40	60	100
4	Core Course-8	Operations Research	20PCOC24	6	4	3	40	60	100
5	DSEC-2	Accounting Software- Tally. ERP 9 with GST/ Data Base Management/ Electronic Practices in Commerce	20PCOE21/ 20PCOE22/ 20PCOE23	6	4	3	40	60	100
Total				30	20				500

DSEC- Discipline Specific Elective Course

M.Com. - SEMESTER III

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-9	Advanced Corporate Accounting	20PCOC31	6	5	3	40	60	100
2	Core Course-10	Banking Technology	20PCOC32	6	5	3	40	60	100
3	Core Course-11	Direct Taxes - Principles and Procedures	20PCOC33	6	5	3	40	60	100
4	Core Course-12	Research Methods in Commerce	20PCOC34	6	5	3	40	60	100
5	NMEC	Taxation Concepts and Assessment	20PCON31	5	4	3	40	60	100
6	Online Course	Practice for SET/NET-General Paper	20PGOL31	1	1	-	100	-	100
Total				30	25				600
7	Extra Credit Course	Institutional Training	20PCOI31	0	2	-	100	-	100

NMEC : Non Major Elective Course

M.Com. -SEMESTER IV

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-13	Financial Management	20PCOC41	6	5	3	40	60	100
2	Core Course-14	Portfolio Management	20PCOC42	6	5	3	40	60	100
3	Core Course-15	Tax Assessment and Planning	20PCOC43	6	5	3	40	60	100
4	Core Course-16	Project	20PCOC41PR	6	5	3	40	60	100
5	DSEC -3	Modern Marketing Management/ Human Resource Management/ Strategic Management	20PCOE41/ 20PCOE42/ 20PCOE43	6	5	3	40	60	100
Total				30	25				500
6	Extra Credit Course	Comprehensive Viva Voce Examination	20PCOV41	-	2	-	-	100	100

DSEC: Discipline Specific Elective Course



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VIRUDHUNAGAR - 626 001

MASTER OF COMMERCE

Programme Code -9020

REVISED PROGRAMME CONTENT

SEMESTER I

S. No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-1	Business Environment	20PCOC11	6	4	3	40	60	100
2	Core Course-2	Financial Markets and Services	20PCOC12	6	4	3	40	60	100
3	Core Course-3	Advanced Accounting	20PCOC13	6	4	3	40	60	100
4	Core Course-4	Organizational Behaviour	20PCOC14	6	4	3	40	60	100
5	DSEC-1	Business Statistics Methods/ Business Statistics for Competitive Examinations/ Business Statistical Analysis	20PCOE11/ 20PCOE12/ 20PCOE13	6	4	3	40	60	100
Total				30	20				500

DSEC - Discipline Specific Elective Course

M.Com. - SEMESTER II

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-5	Advanced Auditing	20PCOC21	6	4	3	40	60	100
2	Core Course-6	Global Marketing	20PCOC22N	6	4	3	40	60	100
3	Core Course-7	Costing Methods and Techniques	20PCOC23	6	4	3	40	60	100
4	Core Course-8	Operations Research	20PCOC24N	6	4	3	40	60	100
5	DSEC-2	Accounting Software- Tally. ERP 9 with GST/ Data Base Management/ Electronic Practices in Commerce	20PCOE21N/ 20PCOE22/ 20PCOE23N	6	4	3	40	60	100
Total				30	20				500
6	Extra Credit Course	Institutional Training	22PCOI21	0	2	-	100	-	100

DSEC- Discipline Specific Elective Course

M.Com. - SEMESTER III

S.No.	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-9	Advanced Corporate Accounting	20PCOC31	6	5	3	40	60	100
2	Core Course-10	Banking Technology	20PCOC32	6	5	3	40	60	100
3	Core Course-11	Direct Taxes Principles And Procedures	20PCOC33	6	5	3	40	60	100
4	Core Course-12	Research Methods in Commerce	20PCOC34N	6	5	3	40	60	100
5	NMEC	Income Tax Assessment	20PCON31	5	4	3	40	60	100
6	Online Course	Practice for SET/NET-General Paper	20PGOL31	1	1	-	100	-	100
Total				30	25				600

DSEC: Discipline Specific Elective Course

NMEC: Non Major Elective Course

M.Com. - SEMESTER IV

S.No	Components	Title of the Course	Course Code	Hours per Week	Credits	Exam. Hours	Marks		
							Int.	Ext.	Total
1	Core Course-13	Financial Management	20PCOC41N	6	5	3	40	60	100
2	Core Course-14	Portfolio Management	20PCOC42	6	5	3	40	60	100
3	Core Course-15	Tax Assessment and Planning	20PCOC43	6	5	3	40	60	100
4	Core Course-16	Project	20PCOC41PR	6	5	3	40	60	100
5	DSEC -3	Modern Marketing Management/ Human Resource Management/ Strategic Management	20PCOE41/ 20PCOE42N/ 20PCOE43	6	5	3	40	60	100
Total				30	25				500
6	Extra Credit Course	Comprehensive Viva-Voce Examination	20PCOV41	-	2	-	-	100	100

DSEC: Discipline Specific Elective Course



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M.Com.

(2020-21onwards)

Semester I	BUSINESS ENVIRONMENT	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC11		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts and principles used in to Business Environment. [K2]

CO2: explain the factors influencing all the types of business environment. [K2]

CO3: apply and illustrate the provisions and procedures related to business environment. [K3]

CO4: compare and analyse the impact of environment factors on business. [K4]

CO5: evaluate the social responsibility of business, the new industrial policy and policy on foreign direct investment and multinational corporations. [K5]

UNIT I

Business Environment: Meaning - Nature - Significance - Types of Business Environment - External Factors affecting Business - Economic, Political, Legal, Social, Competitive, Ecological, Technological and Global Factors - Environmental Analysis - Process – Importance –Limitations - Techniques of Environmental Analysis - SWOT Analysis – ETOP-QUEST. (18 Hours)

UNIT II

Economic and Social Environment: Industrial Policies - Industrial Policy Resolution 1956 - New Industrial Policy 1991-An Evaluation of the New Policy1991

Social Responsibility of Business: Meaning - Guidelines - Rationale - Dimensions of Social Responsibilities - Arguments for and against Social Responsibilityof Business.

(18 Hours)

UNIT III

Legal Environment: Industries (Development and Regulation) Act 1951: Objectives - Provisions - Competition Act 2002 - Objectives, Provisions, Powers, Duties and Functions of Competition Commission of India - Foreign Exchange Management Act 1999-Objectives, Features, Administration-Consumer Protection Act 1986 - Objectives, Rights of Consumers- Consumer Redressal Machinery, Remedies to Consumers. (18 Hours)

UNIT IV

Technological Environment: Concept and Development of Intellectual Property Law - Provisions Relating to Trade Marks, Copy Rights, Patents: Concept, Registration, Infringement and Remedies - Overview of laws Relating to Other Intellectual Property Rights - Designs, Geographical Indications, Trade secrets. (18 Hours)

UNIT V

Global Environment: Multinational Corporations: Meaning - Reasons for the Growth of Multinational Corporations - Advantages - Disadvantages - Control over Multinational Corporation - Multinational Corporations in India.

Foreign Direct Investment: Meaning – Forms- Advantages and Disadvantages - Determinants of Foreign Direct Investment - Foreign Direct Investment in India - India's Policy towards Foreign Direct Investment. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Features of Micro Small and Medium Enterprises Development Act 2006.
2. Reasons for the Growing Demand for Corporate Governance.

TEXT BOOKS

1. Francis Cherunilam. (2008). *Business Environment Text & Cases*. New Delhi: Himalaya Publishers.
2. Gupta, C.B. (2009). *Business Environment*. New Delhi: Sultan Chand & Sons, 5th Edition.

REFERENCE BOOKS

1. Aswathappa, K. (2008). *Essentials of Business Environment*. New Delhi: Himalaya Publishing House, 10th Edition.
2. Chidambaram, K., & Alagappan, V. (2009). *Business Environment*. New Delhi: Vikas Publishing Home Pvt. Ltd.
3. Maheswari, R.P. (1986). *Business Environment and Society (A Study of Business Environment)*. New Delhi : Vikas Publications Private Ltd.
4. Kapoor, N.D. (2015). *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 37th Edition.
5. *Intellectual Property Laws-Bare Acts with Amendments 2020 Edition*. Law Literature Publication.

Course Code 20PCOC11	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	H	-	-	M	M	M	-	L
CO2	H	-	H	-	-	M	M	M	-	-
CO3	H	-	M	M	-	L	M	M	-	M
CO4	H	-	H	M	M	M	M	L	L	L
CO5	H	-	H	M	M	M	M	L	-	M

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M.Com.

(2020-21 onwards)

Semester I	FINANCIAL MARKETS AND SERVICES	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC12		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts and components of financial markets and services. [K2]

CO2: relate the functioning of financial markets and distinguish financial services. [K3]

CO3: apply the procedure for listing of securities, online trading of shares, depository system and venture capital finance. [K3]

CO4: analyse the various schemes of financial services and the services of stock brokers, merchant bankers and factors. [K4]

CO5: evaluate the performance of overall financial systems and services. [K5]

UNIT I

Financial System: Meaning - Structure- Components and Services - Its importance in the Development of Economy. (10 Hours)

UNIT II

Money Market: Call Money Market – Treasury Bills Market – Discount Market – Government Securities Market - Market for Commercial Papers and Certificate of Deposits – Global Depository Receipts. (20 Hours)

UNIT III

Capital Market: New Issue Market - Methods of Floating New Issues - Initial Public Offering - Meaning- SEBI Guidelines for IPO- Stock Exchange - Functions - Listing of Securities- Advantages of Listing - Depository System - Meaning - Functions - Advantages - Depository System in India - E - Shares - On-Line Trading of Shares.

(20 Hours)

UNIT IV

Financial Services I: i) Merchant Banking- Meaning, Functions and Services of Merchant Banks - Guidelines of SEBI.
ii) Mutual Funds - Meaning, Importance and Types - Guidelines - Mutual Fund in India. iii) Venture Capital - Concept- Features - Importance - Guidelines- Indian Scenario.

(20 Hours)

UNIT V

Financial Services II: i) Insurance- Meaning–Types- Guidelines.
ii) Factoring and Forfeiting - Meaning- Importance -Advantages - Limitations- Comparison.
iii) Securitisation of Debts - Meaning - Workings and Benefits - Securitisation Vs Factoring Services in India

(20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Organisation of Stock Exchange in India
2. Performance of Top 10 Mutual Funds in India

TEXT BOOK

Gorden, E., & Natarajan, K. (2017). *Financial Markets & Services*.
Mumbai: Himalaya Publishing House, 10th Revised Edition.

REFERENCE BOOKS

1. Sasidharan, K., & Alex, K. Mathews. (2008). *Financial Services and System*. NewDelhi: Tata McGraw Hill Publishing Company Ltd.
2. Punithavathy Pandian. (2009). *Financial Services and Markets*. New Delhi: Vikas Publishing House Private Ltd.
3. Baisya, K.N. (1986). *Financial Administration in India*. New Delhi: Himalaya Publishing House.

Course Code 20PCOC12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	-	-	-	-	M	-	-
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	M
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	-

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M.Com.

(2020-21onwards)

Semester I	ADVANCED ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC13		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: discuss the accounting concepts, conventions & accounting standards, features of single entry and double entry system, types of branches and provisions relating insolvency. [K2]
- CO2: apply the accounting treatment to find out profit (surplus) or loss (deficit) of each branch, department and non-trading concerns. [K3]
- CO3: differentiate the receipts & payment account and income & expenditure account, hire purchase and installment purchase system, branch accounting & departmental accounting and statement of affairs and balance sheet. [K4]
- CO4: analyse the procedure under Insolvency Act and prepare Insurance Policy Accounts and Deficiency Accounts. [K4]
- CO5: assess the profit or loss in single entry by means of conversion method. [K5]

UNIT I

Accounting of Financial Information System: Generally Accepted Accounting Principles - Accounting Concepts and Conventions - Critical Review of Accounting Principles and Concepts - General Accounting Standards AS 1- AS 32 (Theory Only). (14 Hours)

UNIT II

i) **Accounts of Non-Trading Concerns (Non - Profit Organisations):** Distinction between Receipts and Payments Account and Income and Expenditure Account - Treatment of

items peculiar to Non-Trading Concerns - Preparation of Receipts and Payments Account and Income and Expenditure Account - Preparation of Balance Sheet (when Receipts and Payments Account and/or Income and Expenditure Account are / is given).

ii) **Insurance Claims-** Claims covered under Loss of Stock and Loss of Profit Policies.

(20 Hours)

UNIT III

i) **Branch Accounts:** Meaning -Needs- Objects -Types of Branches - Dependent Branch - Features of Dependent Branch - Accounting Treatment in respect of Dependent Branch - Independent Branch- Accounting Treatment- Inter-Branch Transactions (Excluding Foreign Branch).

ii) **Departmental Accounts:** Meaning- Advantages -Branch Vs Department-Allocation of expenses- Inter-Departmental Transfer

iii) **Hire Purchase System:** Definition - Features - Accounting Treatment - Calculation of Interest- Calculation of Cash Price - Default and Repossession - Complete and Partial Repossession

iv) **Instalment Purchase System:** Meaning- Hire Purchase Vs Instalment System- Accounting Treatment. (20 Hours)

UNIT IV

Insolvency Accounts: Relevant Accounts of Insolvency of Individual and Firm - Procedure - Provisions under Presidency Town Insolvency (PTI) Act and Provincial Insolvency (PI) Act - Statement of Affairs - Deficiency Account - Difference between Balance Sheet and Statement of Affairs. (18 Hours)

UNIT V

Single Entry System: Definition - Ascertainment of Profit - Net Worth Method - Conversion Method - Statement of Affairs - Difference between Double Entry and Single Entry System. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. International Financial Accounting Standards
2. Defects of Single Entry System



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(2020- 21onwards)

Semester I	ORGANIZATIONAL BEHAVIOUR	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC14		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the terminology related to organizational behavior including technology and the components. [K2]
- CO2: explain the steps for smooth organizational behavior, personality, organizational climate and organizational effectiveness. [K2]
- CO3: point out the type of conflict, type of resistance and to apply conflict management and resistance management. [K3]
- CO4: distinguish the factors determining personality, organizational climate and organizational effectiveness. [K4]
- CO5: evaluate individual behavior and group behavior in an organization. [K5]

UNIT I

Organizational Behaviour: Meaning, Definition - Nature, Key Elements of Organizational Behaviour and Features of Organizational Behaviour - Scope - Need - Contributing Disciplines to Organizational Behaviour - Challenges faced by Management - Theoretical Framework - Cognitive, Behaviouristic, Social Learning - Behavioral Management.

(18 Hours)

UNIT II

Individual Behaviour: Perception- Meaning- Process- Selectivity - Organizing- Implication - Values - Attitude - Meaning, Nature - Job Satisfaction - Determinants.

Personality- Meaning - Self Concept- Development of Personality - Determinants of Personality - Recent Case Study of a Personality. (18 Hours)

UNIT III

Group Behaviour: Meaning - Nature - Types – Formal - Informal - Group Goals- Reasons for Forming and Joining Groups - Stages of Group Development - Conflicts: Meaning – Types - Conflict Management.

(18 Hours)

UNIT IV

Dynamics of Organization: Organizational Structure - Need for Organizational Structure - Elements of Organizational Structure - Organizational Climate - Determinants of Organizational Climate- Organizational Culture- Types - Functions of Culture.

(18 Hours)

UNIT V

Organizational Change and Development: Meaning - Need for Organizational Change- Characteristics- Organizational Effectiveness - Definition- Approaches - Factors influencing Organizational Effectiveness - Change Process - Intervention Techniques - Resistance issues- Individual Resistance- Organizational Resistance - Managing Resistance to Change- Methods for Dealing.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

- 1 Group Cohesiveness, Group Dynamics
- 2 Nature of Organization Culture

TEXT BOOK

Khanka, S.S. (2019). *Organizational Behaviour - Text and Cases*. New Delhi: S.Chand and Company.

REFERENCE BOOKS

1. Prasad, L.M. (2019). *Organizational Behaviour*. New Delhi: Sultan Chand & Sons, 5th Edition.
2. Rao, V.S. (1996). *Organizational Theory and Behaviour*. New Delhi: Konark Publishers.
3. Aswathappa, K. (2019). *Organizational Behaviour*. Mumbai: Himalaya Publishing House.

Course Code 20PCOC14	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
	CO1	H	H	H	-	-	-	-	M	-
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	-
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	L

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M.Com.

(2020-21 onwards)

Semester I	BUSINESS STATISTICS METHODS	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE11		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the basics of probability theorems, distributions, hypothesis, parametric and non-parametric tests. [K2]
- CO2: calculate the various probability values, theoretical distribution values and values as per parametric and non-parametric tests. [K3]
- CO3: classify hypotheses, compare and contrast tests and explain the procedure for testing of hypothesis under parametric and non-parametric tests. [K3]
- CO4: analyse the probability theorems to be applied, relate among binomial, poisson and normal distribution and test the null hypotheses for large samples and small samples under parametric and non-parametric tests. [K4]
- CO5: identify the situations to apply Bayes theorem, fit theoretical probability distributions, test the hypothesis under two way ANOVA and compute chi square values after grouping and correction. [K5]

UNIT I

Probability: Probability Measure - Addition Theorem - Multiplication Theorem - Conditional Probability- Bayes' Theorem. (15 Hours)

UNIT II

Probability Distribution: Binomial Distribution: Properties, Constants, Importance and Fitting of the Distribution. **Poisson Distribution:** Properties, Constants, Importance and

Fitting of the Distribution. **Normal Distribution:** Relation between Binomial, Poisson and Conditions for Normality - Properties and Area under the Normal Curve - Significance and fitting of Normal Distribution. (15 Hours)

UNIT III

Sampling and Test of Significance: Introduction - Sampling Distribution - Standard Error.

Tests of Significance: Test of Significance for Attributes - Test of Significance for Large and Small Samples – Students ‘t’ Distribution – Z - Test. (20 Hours)

UNIT IV

Analysis of Variance and F-Test: Introduction - Assumptions - One way and Two Way Classification. (20 Hours)

UNIT V

Non-Parametric Test: Chi-Square Test - Degrees of Freedom - Yate’s Correction - Sign Test - Mann-Whitney U Test- One Sample Run Test - Kruskal-Wallis Test (H test). (20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Business Data from Newspapers
2. Analysis and Presentation of Statistical Data

NOTE:

Composition of the Question Paper:

Theory	:	20 %
Problems	:	80 %

TEXT BOOK

Gupta, S.P. (2020). *Statistical Methods*. New Delhi: Sultan Chand & Sons, 41st Edition.

REFERENCE BOOKS

1. Arora, P.N., Sumeet Arora., & Arora, S. (2008). *Comprehensive Statistical Methods*. New Delhi: S.Chand & Company Ltd.
2. Sanchetti, D.C., & Kapoor, V.K. (2014). *Advanced Statistical Methods*. New Delhi: Sultan Chand, 3rd Edition.
3. Amir Aczel, D., Jayavel., & Soundra Pandian.(2006). *Complete Business Statistics* NewDelhi: Tata McGraw-Hill Publishing Company Limited, 6th Edition.

Course Code 20PCOE11	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	H	-	-	-	-	-	-
CO2	H	H	H	H	L	-	-	-	-	-
CO3	H	H	H	H	H	H	L	-	-	-
CO4	H	H	L	H	H	H	L	L	L	M
CO5	H	H	L	H	H	H	-	-	L	-

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M.Com.

(2020-21 onwards)

Semester I	BUSINESS STATISTICS FOR COMPETITIVE EXAMINATIONS	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE12		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts and formulae in business statistics. [K2]

CO2: calculate the measures of central tendency, measures of dispersion, correlation and required probability values. [K2]

CO3: apply the Statistical formulae, probability and theoretical distribution principles for solving problems. [K3]

CO4: interpret the statistical data given in various descriptions; Arrive at the degree of relationship between two variables. [K4]

CO5: estimate the confidence limit; Fit theoretical frequencies. [K5]

UNIT I

Basic Concepts and Formulae in Statistics: Definition, Importance and Scope - Primary and Secondary Data - Classification and Tabulation of Data - Diagrammatic and Graphic Presentation of Data - Interpretation of Data - Table, Bar, Line and Pie Diagrams - Measures of Central Value - Measures of Dispersion.

(18 Hours)

UNIT II

Correlation and Regression: Simple Correlation - Simple Regression Equations of X on Y and Y on X.

(18 Hours)

REFERENCE BOOKS

1. Sanchetti,D.C., & Kapoor,V.K. (2014). *Advanced Statistical Methods*. New Delhi: Sultan Chand,3rd Edition.
2. Amir Aczel, D., Jayavel., & Soundra Pandian.(2006). *Complete Business Statistics*. New Delhi: Tata McGraw-Hill Publishing Company Limited, 6th Edition.
3. Bhatt.R.C.(2008).*Taxmann's Question Bank with Model Test Papers CA- Common Proficiency Test[CPT]*. Taxmann Allied Services (P) Ltd., 3rd Edition.

Course Code 20PCOE12	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	M	-	H	H	L	-	M
CO2	H	H	M	M	-	H	H	-	-	-
CO3	H	H	M	M	M	H	H	-	-	-
CO4	H	H	M	M	M	H	H	L	-	-
CO5	H	H	M	M	M	H	H	L	-	-

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M.Com.
(2020-21 onwards)

Semester I	BUSINESS STATISTICAL ANALYSIS	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE13		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the basic elements and procedures in the prescribed tools for statistical analysis, statistical packages and ethics for Statistics. [K2]
- CO2: calculate the association between attributes and the required interpolated and extrapolated values. [K2]
- CO3: apply the statistical tools to formulate statistical equations and quality control techniques. [K3]
- CO4: analyse the data and make decisions with the use of decision theory and other statistical tools. [K4]
- CO5: estimate the future values based on statistical tools. [K5]

UNIT I

Regression Analysis - Partial and Multiple - Uses of Regression Analysis - Difference between Correlation and Regression Analysis - Regression Lines - Regression Equations - Deviations taken from Arithmetic Means/Assumed Means - Multiple Regression Equations - Use of Computers in Multiple Regression Analysis. (18 Hours)

UNIT II

Analysis of Time Series - Utility of Time Series Analysis - Components of Time Series: Secular Trend - Sectional Variations - Cyclical Variations - Irregular Variations - Preliminary

Adjustments before Analyzing Time Series - Measurement of Trend: Free Hand or Graphic Method - Semi-Average Method - Moving Average Method - Method of Least Squares. (18 Hours)

UNIT III

Interpolation and Extrapolation & Association of Attributes - Significance of Interpolation and Extrapolation - Assumptions of Interpolation and Extrapolation - Methods of Interpolation: Graphic Method and Algebraic Method - Binomial Expansion Method - Newton's Method - Lagrange's Method. (18 Hours)

UNIT IV

Statistical Decision Theory and Decision Tree Analysis - Elements of Decision Making Problem - Types of Decision Making Situations - Decision Making under Certainty - Decision Making under Uncertainty - Decision Making under Condition of Risk - Decision Making under Perfect Information - Decision Tree Analysis - Steps - Advantages. (18 Hours)

UNIT V

Statistical Quality Control: Control Charts - Setting up Control Limits - Types of Control Charts: Control Charts of Variables and Control Charts of Attributes - Steps in setting up Control Procedures - Average Chart - R Chart - Standard Deviation Chart - Control Chart for C (Number of Defects per Unit) - Control Chart for P (Fraction Defective) - Advantages and Limitations of Statistical Quality Control - Application of Statistical Packages - Ethics in Statistical Practice. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Collection of Business Data from Newspapers
2. Analysis and Presentation of Statistical Data

NOTE:

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

TEXT BOOK

Gupta, S.P. (2020). *Statistical Methods*. New Delhi: Sultan Chand & Sons, 41st Edition.

REFERENCE BOOKS

1. Arora, P.N., Sumeet Arora., & Arora, S. (2008). *Comprehensive Statistical Methods*. New Delhi: S.Chand & Company Ltd.
2. Sanchetti, D.C., & Kapoor,V.K. (2014). *Advanced Statistical Methods*. New Delhi: Sultan Chand, 3rd Edition.
3. Amir D. Aczel., Jayavel., & Soundra Pandian.(2006). *Complete Business Statistics* New Delhi: Tata McGraw-Hill Publishing Company Limited, 6th Edition.

Course Code 20PCOE13	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	M	-	H	H	-	-	-
CO2	H	H	M	M	-	H	H	-	-	-
CO3	H	H	M	M	M	H	H	-	-	-
CO4	H	H	M	M	M	H	H	-	-	-
CO5	H	H	M	M	M	H	H	L	-	M

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VIRUDHUNAGAR - 626 001

M.Com.

(2020-21 onwards)

Semester II	ADVANCED AUDITING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC21		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the concepts related to the audit, auditing, auditor, and various audit of various business organisations. [K2]
- CO2: explain the audit procedure in various concerns and list down the audit standards and professional ethics. [K2]
- CO3: apply E-Audit and the provisions of Company's Act relating to the audit of various concerns and audit standards and professional ethics. [K3]
- CO4: compare and contrast the audit of Limited Companies with audit of firm, Government, banking companies and tax audit and explain E-audit, audit standards and professional ethics. [K4]
- CO5: summarise the duties of an auditor relating to the various concerns. [K5]

UNIT I

Auditing : Definition - Meaning - Importance of Auditing - Classification of Audit - Auditor of Limited Companies - Status - Qualifications - Disqualifications - Appointment - Removal – Rights- Powers - Duties - Liabilities of an Auditor - Audit Report - Types of Audit Report.

(18 Hours)

UNIT II

Audit of Partnership Accounts: Procedures to be followed by a Newly Appointed Auditor of a Partnership - Audit on Behalf of a Sleeping Partner, Retiring Partner, Representative of a Deceased Partner- Audit of Co-operative Institutions - Rights and Duties of the Auditor.

Audit for Government Accounts : Objectives of Government Audit - Distinction between the Audit of Government Accounts and Commercial Concerns - Government Accounts and their Audit - Duties - Powers of C and AG - Audit of Government Companies. (18 Hours)

UNIT III

Audit of Limited Companies : Audit Procedures to Check Issue of Share of Capital - Duty of an Auditor in regard to Shares issued at Premium and at Discount - Shares issued for Consideration other than Cash - Issue of Bonus Shares and Forfeited Shares - Debenture Meaning - Types of Debentures - Auditor's duty in Checking Debentures - Audit of Profit and Loss Account and Profit prior to Incorporation - Audit of a Holding Company. (18 Hours)

UNIT IV

Audit of Banking Companies : Bank Audit - Approach - Steps in Bank Audit - Checking Major Items of Assets and Liabilities - Scrutiny of P & L Items - Making Report .

Tax Audit : Scope of Auditor's Role under Income Tax Act - Compulsory Tax Audit - Certification for Claiming Exemptions/ Deductions - Selective Tax Audit - Audit Under Section 142 (2A) - Tax Consultancy and Representation.

E - Audit: Computer Assisted Auditing Techniques. (18 Hours)

UNIT V

Auditing Standards: Auditing Standards and Enactments – Accounting/Auditing Statements, Guidance Notes and Standards.

Professional Conduct and Ethics : Introduction - Entry of Names in the Register - Disabilities - Removal of the Name of a Member from the Register - First Schedule - Procedure for Inquiry of Misconduct by a Member - Procedure for Inquiries of re-misconduct of Members.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Audit Programme, E - Audit Programme, Audit Notebook and Working Papers
2. Internal Audit and Internal Control

TEXT BOOK

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

REFERENCE BOOKS*Curriculum for M.Com.*

1. Saxena., Reddy., & Appannaiah.(2004). *A Text Book of Auditing*. Mumbai: Himalaya Publishing House, 6th Revised Edition.
2. Ravinder Kumar, & Virender Sharma. (2015). *Fundamentals of Practical Auditing*.New Delhi: Prentice Hall of India Private Ltd., Reprint.

Course Code 20PCOC21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	M	-	L	L	-	L	L	-	-	-
CO2	H	-	M	M	L	M	L	-	-	-
CO3	H	-	H	H	L	H	M	L	L	L
CO4	H	-	H	H	M	H	M	L	L	L
CO5	H	-	H	H	M	H	M	-	L	L

Dr.A.Rama
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VIRUDHUNAGAR - 626 001

M.Com.

(2020 -21 onwards)

Semester II	GLOBAL MARKETING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC22		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the scope of Global marketing, overseas marketing research, schemes and zones. [K2]

CO2: explain the Export, Import procedures and functions of organization. [K2]

CO3: apply the procedures related to export and import. [K3]

CO4: analyse the barriers and recent trends; distinguish between Domestic and International Marketing and Balance of Trade and Balance of Payments. [K4]

CO5: evaluate the methods of global pricing, distribution channels, risks and sources of Marketing Research. [K5]

UNIT I

Global Marketing: Nature - Importance - Scope - Features - Barriers to Global Marketing - Domestic Vs Global Marketing - Global Trade Agreements - GATT and WTO.

(10 Hours)

UNIT II

Export and Import Policies of India: Balance of Trade and Balance of Payment - Composition and Direction of India's Exports and Imports - Exchange Control - Exchange Rate Adjustment - Export - Import Procedure - Electronic Practices in Import and Export – Documents used in Global Marketing - e-documents - FERA and FEMA.

(20 Hours)

UNIT III

Export Promotion and Assistance: Global Infrastructure for the Promotion of Exports - IIFT, EXIM Bank, ECGC, Commodity Boards, Export Promotion Councils - Export Assistance:

EPCG and DEPB Scheme, Import Licenses, 100% Export Oriented Units, Export Processing
(20 Hours)

UNIT IV

Global Pricing and Distribution: Pricing Objectives -Factors Affecting Pricing -Pricing Methods - Global Marketing Channel Systems - Channel Objectives and Constraints - Distribution Channels - International Channel Innovation - International Logistics - e-logistics - Components of the Electronic Value Chain.

(20 Hours)

UNIT V

Global Marketing Risks and Research Issues: Management of Risks in Global Marketing - Risks in e-marketing - Overseas Marketing Research - Sources of Marketing Research - Digital Survey and Analysis of Data - Current Issues in Global Marketing Research.

(20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Documents used in Export
2. Marketing Strategy of Top 10 Companies

TEXT BOOKS

1. Francis Cherunilam. (2008). *International Trade and Export Management*. New Delhi: Himalaya Publishing House, 16th Edition. (I, II and III Units only).
2. Warren Keegan, J., & Naval Bhargava, K. (2011). *Global Marketing Management*. New Delhi: Pearson Education, Prentice Hall, 17th Edition. (IV and V Units only)

REFERENCE BOOKS

1. Bhat, M.K. (2001). *International Marketing Management*. New Delhi: King Books.
2. Francis Cherunilam. (2015). *International Marketing Text and Cases*. New Delhi: Kanishka Publishing House, 14th Revised Edition.
3. Jeevanandan, C. (2008). *International Business*. New Delhi: Sultan Chand & Sons, 1st Edition.

Course Code 20PCOC22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	-	M	M	L	-
CO2	H	M	M	-	-	-	M	M	M	L
CO3	H	H	M	L	L	-	M	M	M	L
CO4	H	H	M	-	-	-	H	M	M	-
CO5	H	H	M	L	L	-	M	H	M	-

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M.Com.

(2022-2023 onwards)

Semester II	GLOBAL MARKETING	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC22N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: discuss the scope of global marketing, overseas marketing research, schemes and zones. [K2]

CO2: explain the salient features of trade agreements, export & import procedures, pricing objectives, principles and functions of related organization [K2]

CO3: apply the export import procedures and interpret the BOP disequilibrium and barriers in global marketing practices. [K3]

CO4: analyse the recent trends in Global Marketing; distinguish between domestic and international marketing and balance of trade and balance of payment [K4]

CO5: evaluate the methods of global pricing, distribution channels, risks and sources of marketing research. [K5]

UNIT I

Global Marketing: Nature - Importance - Scope - Features - Barriers to Global Marketing - Domestic Vs Global Marketing - Global Trade Agreements – General Agreement on Tariffs and Trade (GATT) and World Trade Organisation – Evaluation - Objectives – Principles - Functions - Salient Features - TRIMs – TRIPs - WTO - Functions.
(10 Hours)

UNIT II

Export and Import Policies of India: Balance of Trade and Balance of Payment – Components of Balance of Payments – Balance of Payments Disequilibrium – Composition Adjustment - Export - Import Procedure - Electronic Practices in Import and Export – Documents used in Global Marketing - e-documents - FERA and FEMA.
(20 Hours)

UNIT III

Export Promotion and Assistance: Global Infrastructure for the Promotion of Exports - IIFT, EXIM Bank, ECGC, Commodity Boards, Export Promotion Councils - Export Assistance: EPCG and DEPB Scheme, Import Licenses, 100% Export Oriented Units, Export Processing Zones/ Free Trade Zones, Special Economic Zones.

(20 Hours)

UNIT IV

Global Pricing and Distribution: Pricing Objectives -Factors Affecting Pricing – Pricing Methods - Global Marketing Channel Systems - Channel Objectives and Constraints - Distribution Channels - International Channel Innovation - International Logistics - e-logistics - Components of the Electronic Value Chain.

(20 Hours)

UNIT V

Global Marketing Risks and Research Issues: Management of Risks in Global Marketing - Risks in e-marketing - Overseas Marketing Research - Sources of Marketing Research - Digital Survey and Analysis of Data - Current Issues in Global Marketing Research.

(20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Documents used in Export
2. Marketing Strategy of Top 10 Companies

TEXT BOOKS

1. Francis Cherunilam. (2018). *International Trade and Export Management*. New Delhi: Himalaya Publishing House, 16th Edition. (I, II and III Units only).
2. Warren Keegan, J., & Naval Bhargava, K. (2011). *Global Marketing Management*. New Delhi: Pearson Education, Prentice Hall, 17th Edition. (IV and V Units only)

REFERENCE BOOKS

1. Bhat, M.K. (2001). *International Marketing Management*. New Delhi: King Books.
2. Francis Cherunilam. (2015). *International Marketing Text and Cases*. New Delhi: Kanishka Publishing House, 14th Revised Edition.
3. Jeevanandan, C. (2008). *International Business*. New Delhi: Sultan Chand & Sons, 1st Edition.

Course Code 20PCOC22N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	-	-	-	M	M	L	-
CO2	H	H	M	-	-	-	M	M	M	L
CO3	H	H	M	L	L	-	M	M	M	L
CO4	H	H	M	-	-	-	H	M	M	-
CO5	H	H	M	L	L	-	M	H	M	-

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VIRUDHUNAGAR - 626 001

M.Com.

(2020-21 onwards)

Semester II	COSTING METHODS AND TECHNIQUES	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC23		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the terminology in various costing methods and techniques and ethics to be followed by the accountant. [K2]

CO2: explain the importance and advantages of various costing methods and techniques. [K2]

CO3: make use of costing methods to find out CVP ratios, various cost variances and to prepare budgets. [K3]

CO4: analyse CVP, cost variances and types of budget. [K4]

CO5: predict the sales/profit/quantity for managerial decision making. [K5]

UNIT I

Marginal Costing: CVP Analysis - Application of Marginal Costing in Managerial Decision Making. (18 Hours)

UNIT II

Standard Costing: Variance Analysis & Reporting - Material Variance, Labour Variance, Overheads Variance, Sales Variance and Profit Variance.

(18 Hours)

UNIT III

Budget and Budgetary Control: Preparation of Budgets - Types of Budgets: Functional Budgets, Cash Budgets, Flexible Budgets - Zero Base Budgeting and its Relevance in Decision Making - Developing a Budget in Microsoft Excel. (18 Hours)

Course Code 20PCOC23	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	H	H	-	-	-	-	-	-	M
CO2	H	H	H	-	-	M	M	-	-	-
CO3	H	H	M	M	M	-	-	-	-	-
CO4	H	H	M	M	M	-	-	M	-	-
CO5	H	H	M	L	M	-	M	-	-	-

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VIRUDHUNAGAR - 626 001

M.Com.

(2020-21 onwards)

Semester II	OPERATIONS RESEARCH	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC24		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the characteristics of Operations Research (OR), its scope, models, techniques, limitations and its application areas. [K2]
- CO2: formulate models and arrive at initial feasible solution for any problem in OR. [K2]
- CO3: solve problems in OR graphically and by applying formulae, techniques and network analysis. [K3]
- CO4: assess the scope for profit maximization, cost and time minimization, expansion or contraction and project management. [K4]
- CO5: develop network analysis for real life projects; bring out optimal solution by iteration. [K5]

UNIT I

Operations Research: Meaning - Scope - Characteristics - Significance - Limitations of Operations Research - Linear Programming (LP) - Mathematical Formulation - Solution of LPP: Graphical Method, Simplex Method (excluding Non-Standard LPP) - Limitations of LPP Techniques. (18 Hours)

UNIT II

Transportation and Assignment Problems: Solutions - Unbalanced - Maximization of Profits - Difference between Transportation and Assignment Problems. (18 Hours)

UNIT III

Theory of Games: Characteristics - Types of Games - Pure Strategies - Saddle Point - Value of Game - Mixed Strategies - Rules for Dominance - Two Persons Game - Graphical Solutions of 2 X m and n X 2 Game (excluding LPP) - Limitations. (18 Hours)

UNIT IV

Queuing Theory: Meaning - Terms commonly used in Queuing Theory - Elements of Queuing System - Single Channel Model Only - Limitations. (18 Hours)

UNIT V

Network Analysis: PERT/CPM-Objectives, Advantages and Limitations- Preparation of Network Arrow Diagram - Similarities and Dissimilarities. (Excluding Crash Cost Method)

Simulation: Meaning - Application - Monte - Carlo Method - Limitations. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Models in Operations Research
2. Application Areas of Operations Research

NOTE:

Composition of the Question Paper:

Theory	:	40 %
Problems	:	60 %

TEXT BOOK

Kothari.C.R. (2014). *Introduction to Operation Research*. New Delhi:Vikas Publishing House Private Ltd., 1st Edition.

REFERENCE BOOKS

1. Kanti Swarup Gupta, P.K., & Manmohan. (2020). *Operation Research*. New Delhi: S.Chand and Company Ltd.
2. Selvi Grace. (2007). *An Easy Approach to Operational Research Theory*.
3. Sharma. S.D. (2012). *Operation Research*. Meerut: Kedar Nath Ram Nath and Company.
4. Arumugam,S., & Thangapandi Isaac, A.(2015). *Topics in Operations Research - Linear Programming*. Palayamkottai: New Gamma Publishing House.

Course Code 20PCOC24	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	H	-	-	M	L	-	-
CO2	H	H	M	H	-	M	-	-	-	-
CO3	H	H	M	H	M	-	-	-	-	-
CO4	H	H	M	H	M	-	-	-	-	-
CO5	H	H	M	H	M	-	-	L	-	-

Dr. A.Rama
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VIRUDHUNAGAR - 626 001

M.Com.

(2022-2023 onwards)

Semester II	OPERATIONS RESEARCH	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 20PCOC24N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the characteristics of Operations Research (OR), its scope, models, techniques, limitations and its application areas. [K2]

CO2: formulate models and arrive at initial feasible solution for any problem in OR.

[K2]

CO3: solve problems in OR graphically and by applying formulae, techniques and network analysis. [K3]

CO4: assess the scope for profit maximization, cost and time minimization, expansion or contraction and project management. [K4]

CO5: develop network analysis for real life projects; bring out optimal solution by iteration. [K5]

UNIT I

Operations Research: Meaning - Scope - Characteristics - Significance - Limitations of Operations Research - Linear Programming (LP) - Mathematical Formulation - Solution of LPP: Graphical Method, Simplex Method (excluding Non-Standard LPP) – Limitations of LPP Techniques. (18 Hours)

UNIT II

Transportation Problems: Solutions – Cost Minimisation – Balancing of Unbalanced Problem – Maximisation of Profits.

Assignment Problems: Solutions – Cost Minimisation – Balancing of Unbalanced Problem – Maximisation of Profits.

Course Code 20PCOC24N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	H	-	-	M	L	-	-
CO2	H	H	M	H	-	M	-	-	-	-
CO3	H	H	M	H	M	-	-	-	-	-
CO4	H	H	M	H	M	-	-	-	-	-
CO5	H	H	M	H	M	-	-	L	-	-

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M.Com.

(2020-21 onwards)

Semester II	ACCOUNTING SOFTWARE - TALLY.ERP9 WITH GST	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE21		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts related to Accounting, ERP and GST. [K2]

CO2: state the steps in company creation and entering the details using Tally.ERP9. [K2]

CO3: calculate GST and illustrate different types of vouchers and ledgers using function keys and shortcut keys. [K3]

CO4: analyse the final accounts in Tally.ERP9 along with cash flow and fund flow statements, distinguish different types of GST and compare GST with old regime. [K4]

CO5: develop the skill towards online GST registration. [K5]

UNIT I

Basics of Accounting: Types of Accounts-Accounting Principles - Double Entry System of Book Keeping - Recording of Transactions – Posting into Ledger – Trial Balance and Final Accounts (Theory).

Enterprise Resource Planning (ERP): Meaning - Characteristics - Advantages-Disadvantages - ERP in Modern Enterprises. (18 Hours)

UNIT II

GST: Concept - Meaning - Definition - Objectives - Advantages-Impact of GST - Types of GST - CGST - SGST – IGST - UTGST.

Registration: Online Registration under GST – Procedure - Persons Liable for Registration- Persons not Liable for Registration - Compulsory Registration – Computation of GST. (18 Hours)

UNIT III

Computation of Taxable Value and Tax Liability: Comparative Calculations with Previous Tax Laws - Tax Calculation for Inter State Sales -Value of Supply-Value of Taxable Supply - Input Tax Credit (Simple problems only). (18 Hours)

UNIT IV

Tally: Features -Tally.ERP9 Start-up - Tally.ERP9 Screen Components - Mouse/ Keyboard conventions - Quitting Tally.ERP9 - Company Creation- Activate GST in Tally.ERP9- Group Creation - Ledger creation Voucher Creation - Receipt - Purchase - Sales- Debit Note Voucher and Credit Note Voucher - Contra - Payment - Journal. (18 Hours)

UNIT V

Report: Display of Balance Sheet - Profit and Loss A/C-Trial Balance - Day Book- Sales Register - Purchase Register - Cash Flow Statement and Funds Flow Statement. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. GST - Central and State Financial Relation
2. GST - Online Registration

TEXT BOOKS

1. Study Material prepared by the course teacher.
2. Soumya Ranjan Behera. *Learn Tally.ERP9 with GST*. B.K.Publication Pvt. Ltd., 3rd Edition.

REFERENCE BOOKS

1. Viswanathan. B. (2016). *Goods and Services Tax (GST) in India*. New Century Publications.
2. Thomas Joseph Thoomkuzhy., Jayajacob., & Chinnu Mariam Chacko.(2017).*GST - The Essentials of Goods and Service Tax*. Himalaya Publishing House Pvt. Ltd., 1st Edition.
3. Dinesh Maidasani. (2011). *Tally ERP 9*. Laxmi Publications Pvt. Ltd., 1st Edition.

Course Code 20PCOE21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	H	M	L	-	-	-	H	-	-
CO2	H	H	M	L	-	-	-	H	-	-
CO3	H	H	M	M	-	-	-	H	-	-
CO4	H	H	M	L	L	-	-	H	-	-
CO5	H	H	M	M	L	-	-	H	-	H

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M. Com.

(2022-2023 onwards)

Semester II	ACCOUNTING SOFTWARE - TALLY.ERP9 WITH GST	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE21N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts related to Tally.ERP9 and GST. [K2]

CO2: state the steps in company creation and entering the details using Tally.ERP9.

[K2]

CO3: calculate GST and illustrate different types of vouchers and ledgers using function keys and shortcut keys. [K3]

CO4: analyse the reports in Tally.ERP9 and develop the skill towards online GST registration. [K4]

CO5: Interpret the financial statement and compare sales invoice of various types of dealers under same circumstances. [K5]

UNIT I

Introduction to Tally.ERP 9: Features – Tally. ERP9 Startup – Tally. ERP 9 Screen Components - Mouse/ Keyboard conventions - Quitting Tally.ERP9 - Company Creation- Group Creation - Ledger Creation. **Introduction to GST:** Concept - Meaning - Definition - Objectives - Advantages-Impact of GST - Types of GST - CGST - SGST – IGST – UTGST – GST Number Format – HSN - SAC.

(T-15 + L- 3 Hours)

UNIT II

Voucher Creation: Receipt - Purchase - Sales-Debit Note Voucher and Credit Note Voucher - Contra - Payment – Journal – Shortcut Key. **Inventory:** Unit of Measure – Stock Item – Stock Group– Day Book – Activation of GST in Tally.ERP9.

(T-9 + L- 9 Hours)

UNIT III

Supply: Supply of Goods and Services - Time of Supply - Place of Supply – Value of Supply -Mixed - Composite – Zero Rated - Nil Rated – Non – Taxable – Exempt. Tax Calculation for Intra and Inter State Supply.

Registration: Online Registration under GST – Procedure - Persons Liable for Registration- Persons not Liable for Registration - Compulsory Registration - Computation of GST- Amendment of Registration- Cancellation of Registration. (T- 15+ L- 3 Hours)

UNIT IV

Charge of GST: Levy and Collection of CGST and IGST– Composition Levy– Reverse Charge Mechanism -**Input Tax Credit:** Introduction – Eligibility and Conditions for taking Input Tax Credit –Blocked Credit – Utilization of ITC (Simple Problems).

(T- 15+ L- 3 Hours)

UNIT V

GST Forms, Returns and Reports : Forms of GST Registration – Due dates for Filing of GST Returns – Reports - Outstanding Report – Ratio Analysis - Display of Balance Sheet - Profit and Loss- A/C - Trial Balance - Day Book- Sales Register - Purchase Register - Cash Flow Statement and Funds Flow Statement. (T- 9 + L- 9 Hours)

SELF STUDY FOR ASSIGNMENT

1. Stock Summary and Sales Invoice
2. Preparation of Financial Statement

TEXT BOOKS

1. Study Material prepared by the course teacher.
2. Soumya Ranjan Behera. *Learn Tally.ERP9 with GST*. B.K.Publication Pvt. Ltd., 3rd Edition.

REFERENCE BOOKS

1. Viswanathan. B. (2016). *Goods and Services Tax (GST) in India*. New Century Publications.
2. Thomas Joseph Thoomkuzhy., Jayajacob., & Chinnu Mariam Chacko. (2017). *GST – The Essentials of Goods and Service Tax*. Himalaya Publishing House Pvt. 1st Edition.
3. Dinesh Maidasani. (2011). *Tally ERP 9*. Laxmi Publications Pvt. Ltd., 1st Edition.

Course Code 20PCOE21N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	L	-	-	-	H	-	-
CO2	H	H	M	L	-	-	-	H	-	-
CO3	H	H	M	M	-	-	-	H	-	-
CO4	H	H	M	L	L	-	-	H	-	-
CO5	H	H	M	M	L	-	-	H	-	H

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Dr.M.Annam
Mrs.P.Saritha
Course Designers



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VIRUDHUNAGAR - 626 001

M.Com.

(2020-21 onwards)

Semester II	DATA BASE MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE22		Internal 40	External 60

COURSE OUTCOMES

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

CO1: distinguish among various models of DBMS, types of index, views and queries. [K2]

CO2: apply the data normalization, attributes and create table using Query and sub queries. [K3]

CO3: use entity relationship modeling using ER symbols, Forms, creating an index, manipulating operations of view and queries. [K3]

CO4: analyse the connectivity, denormalization, dropping an Index, comparison operators, testing for null actions and qualified retrieval. [K4]

CO5: process the given information using aggregate functions and operations. [K5]

UNIT I

Introduction to Data Base Management (DBM): Characteristics of Data in a Data Base- Need and Importance - Types of Data Base Management Systems- Hierarchical Model- Network Model - Relational Model, Object Oriented Model - Entity - Relationship Modeling - Components, Attributes - Simple, Composite, Single-valued, Multi-valued, Derived Relationships - Degree, Connectivity, Cardinality, Dependency, Participation - ER Modeling Symbols. (18 Hours)

UNIT II

Data Normalisation: Keys- Relationships - First Normal Form, Second Normal Form, Third Normal Form - Boyce -Codd Normal Form, Fourth Normal Form - Domain Key – Key Normal Form -Denormalisation. (18 Hours)

UNIT III

Tables and Indexes: Table - Creating, Modifying, Deleting – Index Book Index vs. Table Index - Creating an Index - Types - Composite, Unique, Clustered - Dropping an Index.

(18 Hours)

UNIT IV

Views: Creation of Views - Data Query and Manipulation Operations - The CHECK OPTION, Views Involving Multiple Tables, Updateable and Non - Updateable Views, Using Views, Deleting View, Advantages of Views.

Nulls: Nulls in Action, Effect of Nulls, Null Indicators - Nulls and Comparison Operators, Testing for Nulls.

(18 Hours)

UNIT V

Queries: Selecting all Columns - Qualified Retrieval - SELECT using Distinct, IN, Between, Like, Escape Clause, Computed Values, Group by Clause, Order by Clause, AND, OR and NOT.

Sub Queries: Meaning- Execution of Sub Query - Nested Sub Queries - Parallel Sub Queries - Correlated Sub Query.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Information Processing
2. Aggregate Functions, Insert, Update and Delete Operations

TEXT BOOK

Alexis Leon., & Mathews Leon. (2002). *Data Base Management Systems*. Chennai: Leon Press. Chapters - 01,05, 09,11,15,16,17,18,19.

REFERENCE BOOKS

1. Raghu Ramakrishnan., & Johannes Gehrke. (2003). *Data Base Management Systems*.
New Delhi: McGraw Hill, 3 Edition
2. Fred R. McFadden., Jeffrey A. Hoffer., & Mary. B. Prescott. (2001). *Modern Database Management*. Delhi: Pearson Education Asia, 5th Edition.

Course Code 20PCOE22	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	M	M	L	-	L	-	-
CO2	H	M	L	L	M	M	-	M	-	-
CO3	H	M	L	L	-	H	-	L	-	-
CO4	H	M	L	L	-	H	-	L	-	L
CO5	H	-	M	-	L	H	-	L	-	-

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Dr.M.Annam
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M.Com.

(2020-2021 onwards)

Semester II	ELECTRONIC PRACTICES IN COMMERCE	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE23		Internal 40	External 60

COURSE OUTCOMES

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

CO1: explain the various concepts related to electronic practices in Commerce. [K2]

CO2: identify and use the different properties of electronics in commerce,

advertisement ,services, emails and HTML tags. [K3]

CO3: make use of HTML for developing web pages for online shopping, applications of services industries, effective use of e-mail for future e-commerce. [K3]

CO4: analyse various categories of electronic practices in Commerce. [K4]

CO5: evaluate Intranets and Fire walls in the context of electronic commerce. [K5]

UNIT I

Introduction of E-Commerce: Definition of E-Commerce - Classification of E-Commerce Applications - Electronic Markets - Interorganisational Systems - Customer Service - Interdisciplinary Nature of E-Commerce - Future of E-Commerce- Driving Forces of E-Commerce - Impact of E-Commerce.

(18 Hours)

UNIT II

Web Advertising and Retailing in E-Commerce: Web Advertisement Methods - Strategies - Economics and Effectiveness of Advertisement - Retailing in Electronic Commerce - Business Models of Electronic Marketing - Direct Marketing - Online Customer Service - Electronic intermediaries - Online Shopping-Electronic Cash and Electronic Payment Schemes: Internet Monetary Payment & Security Requirements.

(18 Hours)

UNIT III

E-Commerce in Service Industries: Ordering Journals Electronically - Broker Based Services - Travel & Tourism Services - Auctions - Online Publishing and Knowledge Dissemination.

(18 Hours)

UNIT IV

Electronic Mail: Introduction - Names and Addresses - Composing/Sending Address Book - Signature - File Attaching Facilities- Setting Priority - Replying and Forwarding - Netiquette: Spamming - Advantages and Disadvantages of E-Mail - Tips for Effective E-mail Use - Smileys.

(18 Hours)

UNIT V

Creating Web Pages: Hyper Text Markup Language - HTML Tags - Linking – Adding Images - Tables, Frames and Forms.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Intranet
2. Fire wall

TEXT BOOKS

1. Efraim Turban., Jae lee., David King., & Michael. H. Chung. (2001). *Electronic Commerce - A Managerial Perspective*. New Delhi: Pearson Education Asia, Published by Addison Wesley Longman.
2. Alexis Leon., & Mathews Leon. (2011). *E-Mail in a NUTSHELL*. New Delhi: Vikas Publishing House. (IV Unit).

REFERENCE BOOKS

1. Thomas A. Povel. (2011). *Complete Reference HTML*. Osborne: McGraw Hill, 3rd Edition.
2. Stanley C.Sawyer., Brian K. Williams., & Sarah E. Hutchinson. (2000). *Using Information Technology - Brief Version*. Irwin: McGraw-Hill, 3rd Edition.

Course Code 20PCOE23	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	M	M	M	H	-	M	-	L
CO2	H	H	H	M	M	L	L	L	-	L
CO3	H	H	M	L	L	L	-	-	L	L
CO4	H	H	M	L	L	M	-	-	L	L
CO5	H	H	M	L	L	-	-	-	L	L

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M. Com.

(2022-2023 onwards)

Semester II	ELECTRONIC PRACTICES IN COMMERCE	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE23N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: explain the various concepts related to electronic practices in Commerce. [K2]

CO2: identify and use the different properties of E-mail. [K3]

CO3: make use of Hyper Text Markup Language for developing web pages. [K3]

CO4: analyse the various categories of Service Industries in E-Commerce and illustrate the different applications of Service Industries. [K4]

CO5: evaluate web advertisement and recommend the retailing in E-Commerce. [K5]

UNIT I

Introduction of E-Commerce: Definition of E-Commerce - Classification of E-Commerce Applications - Electronic Markets - Inter organisational Systems - Customer Service - Interdisciplinary Nature of E-Commerce - Future of E-Commerce- Driving Forces of E-Commerce - Impact of E-Commerce. (18 Hours)

UNIT II

Web Advertising and Retailing in E-Commerce: Web Advertisement - Methods - Strategies - Economics and Effectiveness of Advertisement - Retailing in Electronic Commerce - Business Models of Electronic Marketing - Direct Marketing - Online Customer Service - Electronic intermediaries - Online Shopping-Electronic Cash and Electronic Payment Schemes: Internet Monetary Payment & Security Requirements. (18 Hours)

UNIT III

E-Commerce in Service Industries: Ordering Journals Electronically – Logistics & Transportation - Healthcare & Tourism Services – Banking -Online Publishing and Knowledge Dissemination. (18 Hours)

UNIT IV

Electronic Mail: Introduction - Names and Addresses - Composing/Sending - Address Book - Signature - File Attaching Facilities- Setting Priority - Replying and Forwarding - Netiquette: Spamming - Advantages and Disadvantages of E-Mail - Tips for Effective E-mail Use - Smileys. (18 Hours)

UNIT V

Creating Web Pages: Hyper Text Markup Language - HTML Tags - Linking -Adding Images - Tables, Frames and Forms. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Web Advertisement
2. Retailing business in eCommerce

TEXT BOOKS

1. Efraim Turban., Jae lee., David King., & Michael. H. Chung. (2001). *Electronic Commerce - A Managerial Perspective*. New Delhi: Pearson Education Asia, Published by Addison Wesley Longman.
2. Alexis Leon., & Mathews Leon. (2011). *E-Mail in a NUTSHELL*. New Delhi:Vikas Publishing House. (IV Unit).

REFERENCE BOOKS

1. Thomas A. Povel. (2011). *Complete Reference HTML*. Osborne: McGraw Hill, 3rd Edition.
2. Stanley C.Sawyer., Brian K. Williams., & Sarah E. Hutchinson. (2000). *Using Information Technology - Brief Version*. Irwin: McGraw-Hill, 3rd Edition.

Course Code 20PCOE23N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	L	H	H	H	-	H	-	-
CO2	H	-	L	H	H	H	-	H	-	-
CO3	H	-	L	H	H	H	-	H	-	-
CO4	H	-	L	H	H	H	-	H	-	-
CO5	H	-	L	H	H	H	-	H	-	-

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M.Com.

(2022-2023 Onwards)

Semester II	INSTITUTIONAL TRAINING	Hours/Week: 0
Extra Credit Course		Credits:2
Course Code 22PCOI21		Internal 100

COURSE OUTCOMES

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

CO1: explain the functional concepts related to the institution chosen for training. [K2]

CO2: apply the theoretical knowledge in Commerce to gain practical exposure. [K3]

CO3: point out the significant features and limitations of the institution chosen for train [K4]

CO4: evaluate the performance of the institution. [K5]

CO5: develop the skills on observation, understanding, speaking, listening, writing and presentation. [K6]

REGULATIONS

Each student must undergo a minimum of 10 days training in well established industrial and business concern during second semester holidays. They have to submit the report after completion of the training period.

Viva - Voce Examination will be conducted by the Internal Examiners consisting of i) Head of the Department and ii) Guide and Staff - in - Charge of II M.Com Class.

Internal Examination

Guidelines/ Regulations for the report

1. Students can undertake training either individually or in a group of two.
2. For each student, there must be one teacher-guide.
3. Students should produce the attendance certificate for 10 days training.
4. The report must include Introduction, Profile of the institution, observation of various Processes and Conclusion.

5. It must have 10-15 pages typed neatly in MS Word (12 points, Times New Roman, 1.5 point spacing).
6. The report must be submitted in three copies.

Course Code 22PCOI21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	H	-	-	-	-
CO2	H	M	M	-	-	H	-	-	-	-
CO3	M	M	M	-	-	H	-	-	-	-
CO4	M	M	M	-	-	H	-	-	-	-
CO5	M	M	H	-	-	H	-	-	-	-

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Dr.P.P.Shanthy
Course Designer



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(2020-2021 onwards)

Semester III	ADVANCED CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC31		Internal 40	External 60

COURSE OUTCOMES

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

CO1: explain the terminologies of holding company, banking company, insurance company, human resource accounting and investment accounting. [K2]

CO2: apply the provisions of Banking Regulation Act, the Insurance Act and Accounting standards and techniques of human resource accounting in the preparation of accounts. [K3]

CO3: compare and contrast the accounts of holding company with banking, insurance companies and analyse the different methods of accounting for investment, price level Changes, and human resources. [K4]

CO4: evaluate the accounting procedures of various companies in the valuation of investments, price level Changes, and human resources. [K5]

CO5: prepare various corporate accounts based on the information provided. [K6]

UNIT I

Holding Company Accounts: Meaning - Holding Company - Pre and Post Acquisition Profits and Losses - Minority Interest - Goodwill / Cost of Control - Inter-Company Balances Treatment of Unrealized Profit - Revaluation of Assets and Liabilities - Issue of Bonus Shares - Payment of Dividend - Consolidated Financial Statement as per Accounting Standards (AS) - 21. (18 Hours)

UNIT II

Banking Company Accounts: Rebate on Bills Discounted - Treatment of Interest on Doubtful Debts - Preparation of Profit and Loss Accounts - Balance Sheet (as per new format)

(18 Hours)

UNIT III

Insurance Company Accounts: Accounts of Life Insurance Business -Calculation of Correct Life Fund - Ascertainment of Profit or Loss - Valuation Balance Sheet -Revenue Account and Balance Sheet (as per new format).

Accounts of General Insurance Business - Accounting Treatment - Revenue Account - Profit and Loss Account and Balance Sheet (as per new format).

(18 Hours)

UNIT IV

Accounting for Price Level Changes: Meaning- Objectives - Accounting with Special Reference to General Purchasing Power and Current Cost Accounting.Human Resources Accounting - Objectives - Methods - Advantages and Objections to Human Resource Accounting.

(18 Hours)

UNIT V

Investment Accounting: Introduction - Classification of Investment - Cost of Investment - Cum-Interest and Ex-Interest - Securities - Bonus Shares - Right Shares - Disposal of Investment - Valuation of Investments as per Accounting Standards (AS) - 13 - Procedures of Recording shares - Problems.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Treatment of NPA
2. Merger and Take over

Note:

Composition of Question paper: Theory : 25 %

Problem : 75 %

TEXT BOOK

Arulanandam, M.A., & Raman, V. (2015). *Advanced Accountancy*. Mumbai: Himalaya Publishing Company.

REFERENCE BOOKS

1. Reddy, T.S., & Murthy, M. (2015). *Corporate Accounting*. Chennai: Margham Publications.
2. Palaniappan, R. (2018). *Corporate Accounting*. Chennai: Vijay Nicole Imprints Pvt.Ltd.
3. Gupta, R.L., & Radhaswamy, M. (2018). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons.
4. Shukla, M.C., & Grewal, T.S. (2017). *Advanced Accounts*. New Delhi: Sultan Chand & Company Ltd.

Course Code 20PCOC31	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	M	-	L	L	L	L	L	-	-	-
CO2	H	L	M	M	M	L	L	-	-	L
CO3	H	L	H	H	M	M	M	-	L	L
CO4	H	M	H	H	M	M	M	-	L	L
CO5	H	M	H	H	M	M	M	-	L	L

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(2020-21 onwards)

Semester III	BANKING TECHNOLOGY	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC32		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the various technologies in banking and the recommendations of various

Committees for adoption of technology in banks. [K2]

CO2: relate the use of various e - banking products and services and apply them accordingly. [K3]

CO3: analyse the impact banking technologies on customers, employees,

bankers and general public. [K4]

CO4: evaluate the e - banking products and services and recommend the efficient and safe

usage of them. [K5]

CO5: create and develop a secured database and security control using a smart card and PIN. [K6]

UNIT I

Banking Technology: Introduction - Evolution - Need for Bank Computerisation at Branch level, Regional / Zonal, Head office, LANs and WANs - Core Banking. (18 Hours)

UNIT II

Electronic Banking: Anytime Banking, Anywhere Banking, Home (Corporate Personal) Banking, Mobile Banking, Internet banking - Universal banking.

Electronic Payment System: ATMs - Electro Magnetic Cards - Credit Cards, Debit Cards, Purse, E-Cheque, E-Cash, E-Token -Cheque Truncation System. (18 Hours)

UNIT III

Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS - EFT System in India.

Electronic Clearing System: Debit Clearing, Credit Clearing - SWIFT - RTGS Digital Signature - ECS in India.

(18 Hours)

UNIT IV

Information Technology: Networking in Banks - I NET, NIC NET, INFI NET, Bank NET, RBI NET, DATA NET, Internet and E-mail - VSATs - Network Scenario in India - Impact of Information Technology on Banks - Global Developments in Banking Technology.
(18 Hours)

UNIT V

Data Management and Privacy: Threats in Computerised System - Control Mechanism - Cyber Laws and its Implementations - Cyber Issues in Online Transactions.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Smart Card
2. PIN

TEXT BOOK

Rama, A., & Aruna Devi.A. (2019). *Banking Technology*. Chennai: New Century Book House (P) Ltd.

REFERENCE BOOKS

1. Firdos Temurasp Shroff, (2008). *Modern Banking Technology*. New Delhi: Northern Book Centre.
3. Malhotra, T.D. (2002). *Electronic Banking & Information Technology in Banks*. New Delhi: Sultan Chand & Sons.

Course Code 20PCOC32	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	-	M	M	M	H	-	M
CO2	H	-	M	L	M	M	M	H	M	M
CO3	H	-	M	L	H	M	M	L	-	-
CO4	H	M	M	L	H	M	-	M	M	M
CO5	H	H	M	-	H	M	-	H	M	H

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(2020-21 onwards)

Semester III	DIRECT TAXES - PRINCIPLES AND PROCEDURES	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC33		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the concept related to income tax and the relevant provisions of income tax. [K2]

CO2: find out the residential status of a person; apply the basic provisions to calculate the amount of exemptions, deductions, income under various heads, gross total income and deduction from gross total income. [K3]

CO3: analyse the circumstances where advanced and extended provisions are applicable. [K4]

CO4: evaluate the impact and incidence of taxation under alternative cases for any income. [K5]

CO5: plan and combine income on the basis of provisions of income tax Act related to clubbing of income and setoff & carry forward of losses. [K6]

UNIT I

Direct Taxes: Meaning - Introduction about Income Tax: Brief History of Income Tax Act in India - Income Tax Act 1961 - Definitions of Important Terms: Assessment, Assessee, Person, Income, Assessment Year, Previous Year, Capital and Revenue Receipts, Capital and Revenue Expenditure - Guidelines to Distinguish Capital and Revenue Items – PAN-Procedure to apply for the PAN. (18 Hours)

UNIT II

Agricultural Income : Tax Treatment of Agricultural Income – Partly Agricultural Income – Residential Status – Incidence of Taxation – Exempted Incomes.

(18 Hours)

UNIT III

Computation of Taxable Income: Salaries - Meaning - Allowances - Perquisites - Deductions from Salary - House Property - Computation of Income from House Property - Basis of Charge - Annual Letting Value - Computation of Annual Value - Deductions from House Property Income.

(18 Hours)

UNIT IV

Profits and gains of Business or Profession: Computation - Deduction under Section 30 to 37 - Capital Gains -Transfer - Determination of Cost - Cost of Improvement - Indexed Cost - Computation of Capital Gain - Exemptions.

(18 Hours)

UNIT V

Income from other Sources: Dividends - Interest on Securities - Types of Securities - Casual Incomes - Deductions to be made from Income from Other Sources - Computation of Gross Total Income - Deductions from Gross Total Income.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Clubbing of Income
2. Set off and Carry forward of Losses

Note:

Composition of Question paper: Theory : 40%

Problem : 60 %

TEXT BOOKS

1. Gaur, V.P., & Narang, D.B. (Current Assessment Year). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Mehrotra, H.C., & Goyal. (Current Assessment Year). *Income Tax Law and Accounts*. New Delhi: Sahitya Bhawan Publishers.

REFERENCE BOOKS

1. Vinod Singhanian, K. (Current Assessment Year). *Direct Taxes Law and Practice*. New Delhi: Taxmann Publication Private Ltd.
2. Lal, B.B. (Current Assessment Year). *Direct Taxes Practice and Planning.*, New Delhi: Darling Kindersley Private Ltd.

Course Code 20PCOC33	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
	CO1	H	H	H	-	-	L	-	-	-
CO2	H	H	H	M	M	L	-	M	M	-
CO3	H	H	M	M	M	L	-	-	-	-
CO4	H	H	M	M	M	L	-	-	M	M
CO5	H	H	M	M	M	L	-	M	M	M

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M.Com.

(2020-21 onwards)

Semester III	RESEARCH METHODS IN COMMERCE	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC34		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the fundamental concepts and ethics in research. [K2]
- CO2: apply research design, data, data collection tools, sampling methods, scaling techniques and principles of report writing. [K3]
- CO3: analyse the methods, techniques and procedures used in research. [K4]
- CO4: synthesize the literature review to find research gap, identify the suitable tools, methods and techniques in research and draft the best documentation. [K5]
- CO5: construct data collection tool and enter data using software package for social sciences(SPSS). [K6]

UNIT I

Introduction and Planning of Research: Research - Importance - Types - Research process/steps - Selection and Formulation of Research Problem - Research Design - Importance - Contents - Review of Literature -Process -Sources. (18 Hours)

UNIT II

Sampling: Sample - Characteristics of a Good Sample - Sample Frame - Sampling: Aims - Advantages - Limitations - Probability and Non-Probability Methods - Criteria for Selecting Sampling Methods- Sample Size -Estimation of Sample Size - Sampling and Non-Sampling Errors. (18 Hours)

UNIT III

Data Collection and Measurement Scales :Data Collection: Primary and Secondary Sources - Methods of Collecting Primary Data -Observation, Interview, Mail Survey (Questionnaire) Methods - Factors determining Primary Data Collection Method - Tools for Collecting Data - Schedules, Questionnaires - Process of Construction / Mechanics - Characteristics of a Good Tool - Pilot Study- Pre-testing.

Measurement Scales: Classification of Measurement Scales - Qualities - Scaling Techniques: Comparative and Non-Comparative/Ranking and Rating Techniques. (18 Hours)

UNIT IV

Data Preparation and Testing of Hypothesis: Editing - Coding - Classification - Tabulation - Hypothesis: Meaning - Characteristics - Types - Type-I and Type-II errors - One-tailed Test and Two-tailed Test - Level of Significance -Testing of Hypothesis - Test Statistic and Critical Region - Critical Value and Decision Rule -Procedure for Testing Hypothesis.

(18 Hours)

UNIT V

Report Writing: Report - Purpose - Characteristics - Functions - Types - Format - Principles of Report Writing - Documentation of Sources of Data - Footnotes and Bibliography - Writing the Report - First Draft - Revision - Final Draft- Ethics in Research - Plagiarism.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Construction of a Model Questionnaire / Schedule
2. Data Entry using Software Package for Social Sciences (SPSS)

TEXT BOOKS

1. Krishnaswami, O.R., & Ranganatham, M. (2013). *Methodology of Research in Social Sciences*. New Delhi: Himalaya Publishing House.
2. Kothari, C.R. (2015). *Research Methodology - Methods and Techniques*. New Delhi: New Age International Publishers.

REFERENCE BOOKS

1. Rajendra Nargundar, (2003). *Marketing Research*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Rajathi, A., & Chandran, P. (2010). *SPSS for You*. Chennai: MJP Publishers.

Course Code 20PCOC34	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	H	H	H	-	H
CO2	H	M	H	-	H	H	H	H	H	M
CO3	H	H	H	-	H	H	H	H	-	-
CO4	H	H	H	-	H	H	H	H	-	-
CO5	H	M	H	-	H	H	H	H	-	H

Dr.A.Rama
Head of the Department

Dr.A.Rama
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

Curriculum for M.Com

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VIRUDHUNAGAR - 626 001

M. Com.

(2023-2024 onwards)

Semester III	RESEARCH METHODS IN COMMERCE	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC34N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the fundamental concepts and ethics in research. [K2]

CO2: summarize the literature review and findings of the research study. [K3]

CO3: analyse the statistical techniques in research and SPSS Procedure for descriptive statistics and T-tests. [K4]

CO4: assess the various methods, tools and techniques in research. [K5]

CO5: construct the data collection tool and enter data using SPSS. [K6]

UNIT I

Introduction and Planning of Research: Research - Importance - Types - Research process/steps - Selection and Formulation of Research Problem - Research Design - Importance - Contents - Review of Literature -Process -Sources. (18 Hours)

UNIT II

Sampling: Sample - Characteristics of a Good Sample - Sample Frame - Sampling: Aims - Advantages - Limitations - Probability and Non-Probability Methods - Criteria for Selecting Sampling Methods- Sample Size -Estimation of Sample Size - Sampling and Non-Sampling Errors. (18 Hours)

UNIT III

Data Collection and Measurement Scales :Data Collection: Primary and Secondary Sources - Methods of Collecting Primary Data -Observation, Interview, Mail Survey (Questionnaire) Methods - Factors determining Primary Data Collection Method - Tools for Collecting Data - Schedules, Questionnaires - Process of Construction / Mechanics - Characteristics of a Good Tool - Pilot Study- Pre-testing.

Measurement Scales: Classification of Measurement Scales: Nominal, - Ordinal – Rating - Ratio - Qualities - Scaling Techniques: Comparative and Non-Comparative/Ranking and Rating Techniques - Descriptive Statistics using SPSS – SPSS Procedure for T-tests.

(18 Hours)

UNIT IV

Data Preparation and Testing of Hypothesis: Editing - Coding - Classification - Tabulation - Hypothesis: Meaning - Characteristics - Types - Type-I and Type-II errors - One-tailed Test and Two-tailed Test - Level of Significance -Testing of Hypothesis - Test Statistic and Critical Region - Critical Value and Decision Rule -Procedure for Testing Hypothesis. Descriptive Statistics using SPSS – SPSS Procedure for T-tests.

(18 Hours)

UNIT V

Report Writing: Report - Purpose - Characteristics - Functions - Types - Format - Principles of Report Writing - Documentation of Sources of Data - Footnotes and Bibliography - Writing the Report - First Draft - Revision - Final Draft- Ethics in Research - Plagiarism.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Construction of a Model Questionnaire / Schedule
2. Data Entry using Software Package for Social Sciences (SPSS)

TEXT BOOKS

1. Krishnaswami, O.R., & Ranganatham, M. (2013). *Methodology of Research in Social Sciences*. New Delhi: Himalaya Publishing House.
2. Kothari, C.R. (2015). *Research Methodology - Methods and Techniques*. New Delhi: New Age International Publishers.

REFERENCE BOOKS

1. Rajendra Nargundar, (2003). *Marketing Research*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Rajathi, A., & Chandran, P. (2010). *SPSS for You*. Chennai: MJP Publishers.

Course Code 20PCOC34N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO									
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	H	M	M	-	M	H	H	H	-	H
CO2	H	M	H	-	H	H	H	H	-	M
CO3	H	H	H	-	H	H	H	H	-	-
CO4	H	H	H	-	H	H	H	H	-	-
CO5	H	M	H	-	H	H	H	H	-	H

Dr.P. P. Shanthy
Head of the Department

Dr.M. Ponnien Selvi
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(2020-21 onwards)

Semester III	ONLINE COURSE Practice for SET/NET- General Paper	Hours/Week: 1
Online Course		Credit: 1
Course Code 20PGOL31		Internal 100

COURSE OUTCOMES

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

CO1: discuss various concepts related to higher education system, teaching, communication, research, ICT and environmental studies. [K2]

CO2: apply the skills of communication, mathematical, internet and research aptitude in competitive examinations. [K3]

CO3: analyze the circumstances, instances, contents and arrive at / choose the best option. [K4]

CO4: interpret the data using ICT tools and logical reasoning. [K5]

CO5: build self learning activities to face challenges in their life. [K6]

UNIT I: Teaching & Research Aptitude

Teaching: Concept, Objectives, Levels of Teaching, Factors affecting Teaching, Methods of Teaching of Higher Learning, Evaluation Systems.

Research: Meaning, Types, Methods of Research, Steps of Research, Thesis and Article Writing, Application of ICT in Research.

UNIT II: Communication and Higher Education System

Communication, Meaning, Types, Characteristics of Communication, Verbal and Non - Verbal, Barriers to Communication.

Higher Education System: Professional, Technical, Skilled Based Education, Value Education, Policies, Governance and Administration.

UNIT III: Comprehension

A passage of text will be given. Answers should be given according to the questions from the passage.

UNIT IV: Mathematical, Logical Reasoning and Data Interpretation

Mathematical Logical Reasoning: Number Series, Letter Series, Analogies, Venn Diagram and Mathematical Aptitude.

Data Interpretation : Graphical Representation and Mapping of Data, Data and Governance.

UNIT V: ICT and Environmental Studies

ICT: General Abbreviations, Basics of Internet, E - mail, Digital Initiatives in Higher Education.

Environmental Studies: Pollution, Impacts of Pollutants, Natural and Energy Sources, Natural Disasters and Environmental Protection Act.

TEXT BOOK

Madan, K.V.S. (2019). *NTA - UGC NET/SET/JRF- Teaching and Research Aptitude*. Noida: Pearson India Education Services Pvt. Ltd.

REFERENCE BOOKS

1. Rashmi Singh., & Asim Khan (2019). *UGC-NET Paper- I*. New Delhi : Disha Publication.
2. Usha Rani Jain. (2018). *UGC-NET Mital Books India Ltd*. New Delhi.

Curriculum for M.Com

Course Code 20PGOL31	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	H	-	-	M	L	-	L
CO2	H	H	L	M	H	M	-	M
CO3	H	M	M	H	H	M	-	M
CO4	H	M	H	H	H	H	-	L
CO5	H	L	M	L	L	H	-	L

Tmty.G.Athirstakumari
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Mrs.K.Anitha
Mrs.S.Malathi
Course Designers



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(2020-21 onwards)

Semester III	INSTITUTIONAL TRAINING	Hours/Week: 0
Extra Credit Course		Credits:2
Course Code 20PCOI31		Internal 100

COURSE OUTCOMES

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

- CO1: explain the functional concepts related to the institution chosen for training. [K2]
- CO2: apply the theoretical knowledge in Commerce to gain practical exposure. [K3]
- CO3: point out the significant features and limitations of the institution chosen for training. [K4]
- CO4: evaluate the performance of the institution. [K5]
- CO5: develop the skills on observation, understanding, speaking, listening, writing and presentation. [K6]

REGULATIONS

- Each student must undergo a minimum of 21 days training in well established industrial and business concern during second semester holidays. They have to submit the report after completion of the training period.
- Viva - Voce Examination will be conducted by the Internal Examiners consisting of i) Head of the Department and ii) Guide and Staff - in - Charge of II M.Com Class.
- Internal Examination only.

Guidelines/ Regulations for the Report

1. Students can undertake training either individually or in group.
2. For each student, there must be one teacher-guide.
3. Students should produce the attendance certificate for 21 days training.
4. The report must include Introduction, Profile of the institution, Observation of various Processes and Conclusion.
5. It must have 10-15 pages typed neatly in MS Word(12 points, Times New Roman, 1.5 point spacing).
6. The report must be submitted in three copies.

Course Code 20PCOI31	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	-	-	H	-	-	M	-
CO2	H	M	M	-	-	H	-	-	-	-
CO3	M	M	M	-	-	H	-	-	-	M
CO4	M	M	M	-	M	H	-	-	-	-
CO5	M	M	H	-	M	H	-	-	M	-

Dr.A.Rama
Head of the Department

Dr.P.P.Shanthy
Dr.M.PonniSelvi
Course Designers



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M.Com.

(2020-21 onwards)

Semester IV	FINANCIAL MANAGEMENT	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC41		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts, theories and formulae used in Financial Management. [K2]

CO2: apply the tools, theories and techniques of financial management. [K3]

CO3: analyse the financial data for taking policy decisions relating to investment, dividend and finance. [K4]

CO4: evaluate the theories, factors, policies and methods to solve the real time problems and to suggest solutions. [K5]

CO5: prepare the projected profit and loss account and balance sheet, financial plan and bonus share issue plan. [K6]

UNIT I

Financial Management: Meaning – Objectives-Nature – Scope –Functions- Liquidity versus Profitability - Role of Finance Manager - Relationship between Financial Management and Other Areas of Management - Time Value of Money - Valuation Concepts: Compound Value - Present Value. (18 Hours)

UNIT II

Financial Statement Analysis: Meaning and Types of Financial Statements -Types of Financial Analysis - Techniques of Financial Analysis: Comparative Financial Statements –

Common-size Financial Statements - Trend Percentages - Ratio Analysis: -Types of Ratios : Profitability Ratios- Coverage Ratios- Turnover Ratios- Financial ratios- Advantages and Limitations of Ratios.

Cash Flow Analysis- Meaning – Uses - Limitations - Cash Flow Statement as per Accounting Standard 3. (18 Hours)

UNIT III

Long term Investment Decisions: Capital Budgeting: Importance - Factors affecting Capital Investment Decisions - Capital Budgeting Appraisal Methods - Pay Back Method - Discounted Cash Flow Method (DCF) - Average Rate of Return.

Cost of Capital: Importance - Classification - Approaches regarding Cost of Capital - Problems in Determination of Cost of Capital - Computation. (18 Hours)

UNIT IV

Financial Decision: Capital Structure - Meaning, Pattern, Point of Indifference - Financial Break Even Point- Optimum Capital Structure and Approaches (Theories) of Capital Structure: NI Approach - NOI Approach - Traditional - MM Approach.

Dividend- Dividend Policy - Dividend theories - Modigliani and Miller's Approach - Walter's Approach -Forms of Dividends - Stability of Dividends - Factors affecting Dividend Policy (18 Hours)

UNIT V

Working Capital Management: Working Capital: Concept, Need, Types, Sources and Determinants- Techniques for Assessment of Working Capital Requirements - Approaches for Determining Working Capital Mix.

Management of Cash: Meaning - Motives - Objectives - Problems in Management of Cash.

Management of Inventories: Kinds - Benefits of Holding Inventories - Techniques of Inventory Management.

Receivables Management: Meaning –Purpose- Costs of Maintaining Receivables - Factors and Policies for Managing Receivables. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Financial Leverages: Types and Significance
2. Guidelines on Issue of Bonus Shares

Note:

Composition of Question paper: Theory : 40%
Problem : 60 %

TEXT BOOKS

1. Maheswari, S.N. (2010). *Financial Management Principles and Practices*. New Delhi: Sultan Chand & Sons, Educational Publications.
2. Shashi K. Gupta., & Sharma. R.K. *Financial Management Theory and Practice*. New Delhi: Kalyani Publishers, 8th Revised Edition

REFERENCE BOOKS

1. Prasanna Chandra. (2016). *Financial Management Theory and Practice*. New Delhi: Tata McGraw Hill Publications Company Limited.
2. Pandey, I.M. (2000). *Financial Management*, New Delhi: Vikas Publishing Private Ltd.,
3. Kulkarani, P.U. (2000). *Financial Management, A Conceptual Approach*. New Delhi: Himalaya Publishing House.
4. James C . Van Horne., & John M.Wachowicz, Jr. *Fundamentals of Financial Management*. New Jersey: Prentice Hall Inc., 10th Edition.
5. Khan,M.Y., & Jain,P.K. (2012). *Financial Management Text, Problems and Cases*. New Delhi: Tata McGraw Hill.

Course Code 20PCOC41	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	M	L	M	M	M	-	-
CO2	H	M	H	M	M	M	M	L	-	-
CO3	H	H	H	M	L	M	M	L	-	M
CO4	H	H	H	M	M	M	L	L	-	M
CO5	H	H	M	H	M	L	L	L	-	M

Dr.A.Rama
Head of the Department

Dr.R.Panchavarnam
Course Designer



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M. Com.

(2022-2023 onwards)

Semester IV	FINANCIAL MANAGEMENT	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC41N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the basic concepts, theories and formulae used in Financial Management. [K2]

CO2: apply the tools, theories and techniques of financial management. [K3]

CO3: analyse the financial data for taking policy decisions relating to investment, dividend and finance. [K4]

CO4: evaluate the theories, factors, policies and methods to solve the real time problems and to suggest solutions. [K5]

CO5: prepare the projected profit and loss account and balance sheet, compute operational and financial leverages. [K6]

UNIT I

Financial Management: Meaning – Objectives-Nature – Scope –Functions- Liquidity versus Profitability - Role of Finance Manager - Relationship between Financial Management and Other Areas of Management - Time Value of Money - Valuation Concepts: Compound Value - Present Value. (18 Hours)

UNIT II

Financial Statement Analysis: Meaning and Types of Financial Statements - Financial Statement Analysis –Meaning -Techniques- Comparative Financial Statements – Common-size Financial Statements - Trend Percentages - Ratio Analysis: -Types of Ratios : Profitability Ratios- Coverage Ratios- Turnover Ratios- Financial ratios- Advantages and Limitations of Ratios.

Cash Flow Analysis: Meaning – Uses - Limitations - Cash Flow Statement as per Accounting Standard 3. (18 Hours)

UNIT III

Funds Management I

Capital Structure: Meaning, Pattern, Point of Indifference - Financial Break Even Point- Optimum Capital Structure and Approaches (Theories) of Capital Structure: NI Approach - NOI Approach - Traditional - MM Approach.

Cost of Capital: Importance - Classification - Approaches regarding Cost of Capital - Problems in Determination of Cost of Capital - Computation. (18 Hours)

UNIT IV

Funds Management II

Capital Budgeting: Importance - Factors affecting Capital Investment Decisions - Capital Budgeting Appraisal Methods - Pay Back Method - Discounted Cash Flow Method (DCF) - Average Rate of Return.

Dividend: Dividend Policy - Dividend theories - Modigliani and Miller's Approach - Walter's Approach -Forms of Dividends - Stability of Dividends - Factors affecting Dividend policy (18 Hours)

UNIT V

Funds Management III

Working Capital Management: Working Capital: Concept, Need, Types, Sources and Determinants- Techniques for Assessment of Working Capital Requirements - Approaches for Determining Working Capital Mix.

Management of Cash: Meaning - Motives - Objectives - Problems in Management of Cash.

Management of Inventories: Kinds - Benefits of Holding Inventories - Techniques of Inventory Management.

Receivables Management: Meaning –Purpose- Costs of Maintaining Receivables - Factors and Policies for Managing Receivables. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Financial Leverages: Types and Significance
2. Preparation of projected profit and loss account and balance sheet

Note:**Composition of Question paper: Theory : 40%****Problem : 60 %****TEXT BOOKS**

1. Maheswari, S.N. (2010). *Financial Management Principles and Practises*. New Delhi: Sultan Chand & Sons, Educational Publications.

REFERENCE BOOKS

1. Shashi K. Gupta., & Sharma. R.K. *Financial Management Theory and Practice*. New Delhi: Kalyani Publishers, 8th Revised Edition
2. Prasanna Chandra. (2016). *Financial Management Theory and Practice*. New Delhi: Tata McGraw Hill Publications Company Limited.
3. Pandey, I.M. (2000). *Financial Management*, New Delhi: Vikas Publishing Private Lt
4. Kulkarani, P.U. (2000). *Financial Management, A Conceptual Approach*. New Delhi: Himalaya Publishing House.
5. Khan, M.Y., & Jain, P.K. (2012). *Financial Management Text, Problems and Cases*. New Delhi: Tata McGraw Hill.

Course Code 20PCOC41N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO 1	H	H	H	M	L	M	M	M	-	-
CO 2	H	M	H	M	M	M	M	L	-	-
CO 3	H	H	H	M	L	M	M	L	-	M
CO 4	H	H	H	M	M	M	L	L	-	M
CO 5	H	H	M	H	M	L	L	L	-	M

Dr. P. P. Shanthy
Head of the Department

Dr. R. Panchavarnam
Course Designer



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M.Com.

(2020-21 onwards)

Semester IV	PORTFOLIO MANAGEMENT	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC42		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: explain the concepts and principles of investment, stock market, portfolio management and evaluation. [K2]
- CO2: apply the techniques and approaches of security analysis, portfolio evaluation and revision for valuation of risk, return, shares, debentures and bonds. [K3]
- CO3: analyze the stock market Indices, approaches, portfolio evaluation and revision techniques. [K4]
- CO4: evaluate the risk and return in shares, debentures and bonds by using portfolio approaches and techniques. [K5]
- CO5: plan an efficient portfolio with various investment alternatives. [K6]

UNIT I

Investment Management: Meaning, Definition, Nature, Scope, Classification of Investment - Speculation - Distinction between Investment and Speculation - Gambling - Essential Principles of an Investment Programme - Investment Process - Investment Alternatives.

Organization and structure of securities market in India: Primary Market - Secondary Market - Stock Market Indices - Usefulness of Indices - Computation of Stock Market - Differences between the Indices - The BSE Sensitive Index - NSE- 50 Index (NIFTY) - Selection Criteria - CNX NIFTY JUNIOR - S&PCNX50. (18 Hours)

UNIT II

Security Analysis: Fundamental Analysis- Economic Analysis - Economic Factors- Economic Forecasting - Industry Analysis - Factors Influencing the Growth of Industry - Life cycle of an Industry- Company Analysis - Ratios at a Glance for the Investor.

Technical Analysis: Basic Assumptions of Technical Analysis - Difference between Technical Analysis and Fundamental Analysis - Techniques and Methods of Movement of Stock Prices - Dow Theory - Charts - Types of chart- Efficient Market Theory - Basic Concepts - Random Walk Theory- Assumptions - The Essence of the Theory. (18 Hours)

UNIT III

Risk and Return Analysis: Risk- Risk and Uncertainty - Meaning of Risk - Causes of Risk - Factors Responsible for Causing Internal Risk in Investment - Classification of Risk - Minimising Risk or Various Methods of Risk Management - Different Methods in Measurement of Risk.

Bond Return and Valuation: Time Value Concept - Holding Period Return - Yield to Maturity(Simple Problems Only).

Stock Return and Valuation: Return - Anticipated Return - Present Value of the Return – Multiple Year Holding Period - Constant Growth Model - Preferred Stock Valuation (Simple Problems Only). (18 Hours)

UNIT IV

Portfolio Management: Meaning - Definition - Objectives - Diversification - Markowitz Model - Assumptions of Markowitz Theory - Efficient Frontier - Sharpe Index Model - Capital Asset Pricing Theory- Assumptions. (18 Hours)

UNIT V

Portfolio Evaluation: Need and Process of Evaluation - Techniques of Portfolio Evaluation - Sharpe, Treynor and Jensen Performance Index.

Portfolio Revision: Techniques of Portfolio Revision - Formula Plan - Constant Rupee Value Plan - Constant Ratio Plan - Variable Ratio Plan - Rupee Cost Average - Problems of Portfolio Revision. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Stock Market Operations
2. Recent Trends in Stock Market in India

Note:

Composition of Question paper: Theory : 80%
Problem : 20 %

TEXT BOOKS

1. Natarajan, L. (2016). *Investment Management - Security Analysis and Portfolio Management*. Chennai: Margham Publications.
2. PunithavathyPandian. (2011). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House Private Ltd.

REFERENCE BOOKS

1. Preeti Singh. (2012). *Investment Management - Security Analysis and Portfolio Management*. Mumbai: Himalaya Publishing House.
2. Bhalla, V.K. (2008). *Investment Management - Security Analysis and Portfolio Management*. New Delhi: S. Chand Publishing, 5th Edition.
3. Rustagi, R.P. (2018). *Investment Management Theory & Practice*. New Delhi : Sultan Chand & Sons, 10th Edition.

Course Code 20PCOC42	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	-	-	-	-	M	-	M
CO2	H	H	H	M	L	M	M	-	M	-
CO3	H	H	M	L	L	-	-	-	L	-
CO4	H	H	M	-	M	-	-	-	-	-
CO5	H	H	-	-	M	M	M	-	-	-

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Dr.P.P.Shanthy
Course Designer



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(2020-21 onwards)

Semester IV	TAX ASSESSMENT AND PLANNING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC43		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the procedure for assessment of persons and methods of reducing tax liability. [K2]

CO2: compute taxable income and tax liability of persons. [K3]

CO3: analyse the provisions of rebate, marginal relief, book profit, MAT, filling of returns and head wise tax planning. [K4]

CO4: evaluate the deduction and collection of tax under assessment of different persons and appraise the assessment procedure to avoid tax evasion. [K5]

CO5: predict the tax liability in advance through proper tax management and integrating the ways for various modes of recovery and refund of tax. [K6]

UNIT I

Computation of Taxable Income: Computation of Taxable Income and Assessment of Individual and Hindu Undivided Family. (18 Hours)

UNIT II

Computation of Taxable Income: Computation of Taxable Income and Assessment of Partnership Firm - Conditions Prescribed U/S 184 & 185 - Assessment of Association of Persons/ Body of Individuals - Computation of Total Income - Tax Liability - Rebate of Tax U/S 86 - Computation of Share of Members. (18 Hours)

(18 Hours)

UNIT III

Computation of Taxable Income: Computation of Taxable Income of Companies - Types of Companies Under Income Tax Act - Set Off and Carry Forward of Losses of Companies - Minimum Alternate Tax (MAT) (18 Hours)

UNIT IV Procedure for Assessment: Types of Assessment - Filing of Returns - E-Filing - Due Date and Signing - Advance Payment of Tax - Tax Deducted at Source - Collection of Tax – Form 16 and 26 AS. (18 Hours)

UNIT V

Income Tax Planning: Methods of Reducing Tax Liability - Tax Evasion, Tax Avoidance, Tax Planning - Objectives of Tax Planning - Characteristics, Importance and Limitations of Tax Planning - Types of Tax Planning - Short Range, Long Range, Permissive, Purposive and Functional Tax Planning - Tax Planning in relation to Each of the Five Heads and in relation to Clubbing of Income. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Recovery and Refund of tax
2. Tax Management

Note:

Composition of Question paper: Theory : 40%
Problem 60
%

TEXT BOOK

Gaur and Narang, D.B. *Income Tax Law and Practice*. New Delhi: Kalyani Publishers, Current Assessment Year.

REFERENCE BOOKS

1. Lal, B.B. *Direct Taxes Practice and Planning*. New Delhi: Darling Kindersley Private Ltd., Publications, Current Assessment Year.
2. Vinod Singhania, K. *Direct Taxes Law and Practice*. New Delhi: Taxmann Publications Private Ltd., Current Assessment Year.
3. Mehrotra, H.C. *Income Tax Law and Accounts including Tax Planning and Wealth Tax*. New Delhi: Sahitya Bhawan Publishers, Current Assessment Year.

Course Code 20PCOC43	PO 1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	M	-	L	-	M	-	M
CO2	H	H	H	M	M	L	-	M	-	M
CO3	H	H	H	M	M	L	-	M	L	M
CO4	H	H	H	M	M	L	-	M	L	H
CO5	H	H	H	M	M	L	M	M	-	M

Dr.A.Rama
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Dr.J.Mahamayi
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VIRUDHUNAGAR - 626 001

M.Com.

(2020-21 onwards)

Semester IV	PROJECT	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 20PCOC41PR		Internal 40	External 60

COURSE OUTCOMES

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

CO1: apply the basic concepts relating to Commerce, Management and Entrepreneurship. [K3]

CO2: apply the principles, ethics and methodologies of research in project. [K3]

CO3: collect, edit, present and interpret data for their project. [K4]

CO4: formulate and test hypotheses related to the topics chosen for project. [K5]

CO5: summarize the findings and provide further suggestions. [K6]

The students can undertake project in any of the specific areas related to Commerce, Management and Entrepreneurship. They can choose topics related to:

1. Entrepreneurship
2. Consumer Behaviour / Buyer Behaviour / Professional Attitude / Awareness
3. Job Satisfaction
4. Performance of Banks / Financial Institutions
5. Services provided by Institutions (India Post, Insurance, Fair Price Shop and other Service Institutions.
6. Savings / Investment Management / Financial Management
7. Human Resource Management
8. Customer Relationship Management
9. Marketing Mix(Goods/Services)

10. Self Help Groups / NGOs
11. Inventory/ Materials Management
12. Factories / Production
13. Trading / Manufacturing Process
14. Empowerment
15. Online Shopping / Teaching & Learning / Media / Digital Marketing
16. Domestic / International Marketing
17. Agriculture
18. Waste Management
19. Green Environment
20. Laws related to the concerned subjects

Guidelines/ Regulations for the Project

1. Every student must undertake an individual project.
2. For each project, there must be one teacher-guide.
3. The title of the project must be highly relevant to the course.
4. The project report must be submitted before the completion of the course.
5. The report must have three to four chapters including Introduction and Summary.
6. It must have 50-60 pages typed neatly in MS Word (12 points, Times New Roman, 1.5 point spacing)
7. The report must be prepared as per the APA format (7th edition)
8. For the preparation of project report, research principles and ethics must be followed.
9. Project report must be submitted in three copies.

Evaluation:	Internal Assessment	:	40 Marks
	External Examination	:	60 Marks
Internal Assessment:	Pre-submission Presentation	:	10 Marks
	Review Report	:	20 Marks
	One Open Online Course related to the Project	:	10 Marks
External Examination:	Project Report	:	40 Marks
	Viva Voce	:	20 Marks

External Examination will be conducted by the Panel of Examiners consisting of

- i) Head of the Department and ii) Guide and Staff- in -Charge of II M.Com. Class.

Course Code 20PCOC41PR	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	M	L	M	-	-	-	L	M	-	-
CO2	H	H	M	L	-	M	-	M	-	M
CO3	H	H	M	M	-	M	-	M	H	M
CO4	H	H	M	M	M	M	-	M	-	-
CO5	H	H	M	L	L	M	-	M	-	M

Dr.A.Rama
Head of the Department

Dr.P.P.Shanthy
Dr.M.PonnienSelvi
Course Designers



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M.Com.

(2020-21 onwards)

Semester IV	MODERN MARKETING MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 5	
Course Code 20PCOE41		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe the concepts and principles of marketing and marketing management. [K2]

CO2: apply the principles of marketing management in products marketing, services marketing and digital marketing. [K3]

CO3: analyse the marketing mix in products and service and differentiate the marketing management Vs sales management and digital marketing Vs traditional marketing. [K4]

CO4: evaluate the Ps of marketing mix to make a proper mix. [K5]

CO5: develop customer relationship management (CRM) practices in modern marketing. [K6]

UNIT I

Marketing: Meaning - Definition - Objectives - Importance - Functions - Role of Marketing - Market Segmentation - Criteria, Basis of Segmentation.

Marketing Management: Meaning - Definition - Characteristics - Classification - Functions - Objectives - Demand Situations. (18 Hours)

UNIT II

Products Marketing Management: Product: Meaning - Features - Classification - Management of Product Life Cycle - Managing New Product Development - New Product

Planning Process - Price: Objectives, Methods -Place: Functions of Marketing Channels -Factors to be considered in Channel Selection - Promotion: Sales Promotion, Advertising and Advertising Media. (18 Hours)

UNIT III

Services Marketing Management: Meaning- Definition- Characteristics-Service Marketing Mix - Product, Price, Promotion, Place, People, Physical Evidence, Process - Service Life Cycle- Managing Service Quality. (18 Hours)

UNIT IV

Marketing Organisation: Meaning- Definition - Principles -Types of Organization Structure- Functions of Marketing Executive - Responsibility of Marketing Manager - Marketing Management Vs Sales Management. (18 Hours)

UNIT V

Digital Marketing Management: Meaning - Significance -Limitations - Ethics - Digital Marketing Vs Traditional Marketing - Digital Marketing Process - Search Engine Optimisation- On Page and off Page Optimisation

Social Media Marketing: YouTube Advertising - Facebook Marketing- LinkedIn Marketing- Content Marketing- Email Marketing and Social Media Marketing. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. CRM Implementation
2. CRM Business Transformation

TEXT BOOKS

1. Pillai, R.S.N., & Bagavathi. (2015). *Modern Marketing*. New Delhi: Prentice Hall of India, 5th Edition. (Unit I to Unit III)
2. Vasanthi Venugopal., & Raghu,V.N. (2010). *Services Marketing*. Mumbai: Himalaya Publishing House, 1st Edition. (Unit IV)
3. StudyMaterial Prepared by the Course Teacher for V Unit.

REFERENCE BOOK

Kotler, P. (2013). *Marketing Management*. New Delhi: Prentice Hall of India, 7th Edition Reprint.

Course Code 20PCOE41	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	H	H	M	-	-	-	-	-	M
CO2	H	H	H	M	M	M	M	H	M	M
CO3	H	H	M	M	H	-	-	-	-	-
CO4	H	H	M	M	M	-	-	M	-	M
CO5	H	H	M	L	M	-	M	-	M	M

Dr.A.Rama
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Dr.K.Prabhavathi
Mrs.P.Saritha
Course Designer



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VIRUDHUNAGAR - 626 001

M.Com.
(2020-21 onwards)

Semester IV	HUMAN RESOURCE MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 5	
Course Code 20PCOE42		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe various concepts of human resource management. [K2]

CO2: identify the procedure of human resource planning, wage and salary, employee welfare and discipline. [K3]

CO3: analyse human resource demand forecasting techniques, welfare measures, employee career planning, wage payment methods and human resource information systems.[K4]

CO4: evaluate challenges and role of executives in human resource management and planning process , Rewards and Incentives and performance appraisal techniques.

[K5] CO5: choose appropriate ethical issues to manage the future HRM. [K6]

UNIT I

Introduction to Human Resource Management (HRM): Concept- Evolution - Functions - Scope - Difference between Human Resource Management and Personnel Management, Role of HR Executive and Challenges of Human Resource Management-E-HRM Concepts. (18 Hours)

UNIT II

Human Resource Planning: Concept- Features- Objectives- Importance- Human Resource Planning Process, Methods of Demand Forecasting, Methods of Supply Forecasting, Labour Wastage and Essentials for the success of Human Resource Planning.

(18 Hours)

UNIT III

Employee Career Planning and Growth: Concept - Managing Career Planning - Elements of a Career Planning Programme- Succession Planning.

Employee Welfare and Working Conditions: Concept-Welfare Measures - Types- Employee Welfare Responsibility- Business Benefits of Employee Welfare Activities. (18 Hours)

UNIT IV

Wage and Salary Administration: Definitions - Concepts- Need for Sound Salary Administration - Objectives -Principles - Factors - Methods of payment of wages - Concept of Rewards and Incentives - Types of Wage Incentive Plans and Fringe Benefit. (18 Hours)

UNIT V

Performance Appraisal and Disciplinary Procedure: Purpose- Factors Affecting Performance Appraisal - Criteria for Performance Appraisal - Performance Appraisal Techniques- Employee Misconduct and Disciplinary Procedure: Meaning -Objectives -Principles - Essentials of a Good Disciplinary System - Performance Appraisal Disciplinary Action - Punishment, Procedure.

Human Resource Information System: Concept - Components- Types -Applications of Human Resource Information System. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Managing Ethical Issues in HRM
2. The Future of HRM

TEXT BOOKS

1. Gupta, C.B. (2018). *Human Resource Management Text and Cases*. New Delhi: Sultan Chand & Sons.
2. Khanka,S.S.(2009). *Human Resource Management*. New Delhi: Chand & Co. Ltd.
3. Ashwathappa. (2018). *Human Resource Management*. New Delhi: McGraw Hill Education (India) Pvt.Limited.

REFERENCE BOOKS

1. Prasad, L.M. (2014). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
2. Mamoria, C.B., & Gankar.S.V. (2006). *Personnel Management*, New Delhi: Himalaya Publishing House.

Course Code 20PCOE42	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PS 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	M	L	H	-	M	-	-
CO2	H	L	M	M	L	L	-	L	-	-
CO3	H	M	M	-	M	M	-	H	M	M
CO4	H	M	M	M	L	H	-	H	-	-
CO5	H	M	M	M	L	H	-	H	-	H

Dr.A.Rama
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M. Com.

(2022-2023 onwards)

Semester IV	HUMAN RESOURCE MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 4	
Course Code 20PCOE42N		Internal 40	External 60

COURSE OUTCOMES

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

CO1: describe various concepts of human resource management. [K2]

CO2: identify the procedure of human resource planning, factors determining wage and salary. [K3]

CO3: analyse the techniques of human resource demand forecasting, welfare measures, wage payment methods and job evaluation methods. [K4]

CO4: evaluate challenges of human resource management, role of human resource executive, performance appraisal techniques and wage incentive plans. [K5]

CO5: summarize the ethical issues in HRM and predict future HRM practices [K6]

UNIT I

Introduction to Human Resource Management (HRM): Concept- Evolution - Functions - Scope - Difference between Human Resource Management and Personnel Management, Role of HR Executive and Challenges of Human Resource Management-E-HRM-Concepts.

(18 Hours)

UNIT II

Human Resource Planning: Concept- Features- Objectives- Importance- Human Resource Planning Process, Methods of Demand Forecasting, Methods of Supply Forecasting, Labour Wastage and Essentials for the success of Human Resource Planning.

(18 Hours)

UNIT III

Employee Career Planning and Growth: Concept - Managing Career Planning - Elements of a Career Planning Programme- Succession Planning.

Employee Welfare and Working Conditions: Concept-Welfare Measures - Types- Employee Welfare Responsibility- Business Benefits of Employee Welfare Activities. (18 Hours)

UNIT IV

Wage and Salary Administration: Definitions - Concepts- Need for Sound Salary Administration - Objectives -Principles - Factors - Methods of payment of wages - Concept of Rewards and Incentives - Types of Wage Incentive Plans and Fringe Benefit.

Job Evaluation:Concept-Objectives-Process-Uses and Limitation- Methods of Job evaluation.

(18 Hours)

UNIT V

Performance Appraisal and Disciplinary Procedure: Purpose- Factors Affecting Performance Appraisal - Criteria for Performance Appraisal - Performance Appraisal Techniques-Employee Misconduct and Disciplinary Procedure: Meaning -Objectives - Principles- Essentials of a Good Disciplinary System - Performance Appraisal Disciplinary Action - Punishment, Procedure.

Human Resource Information System: Concept - Components- Types -Applications of Human Resource Information System. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Managing Ethical Issues in HRM
2. The Future of HRM

TEXT BOOKS

1. Gupta, C.B. (2018). *Human Resource Management Text and Cases*. New Delhi: Sultan Chand & Sons.
2. Khanka, S.S. (2009). *Human Resource Management*. New Delhi: Chand & Co. Ltd.
3. Ashwathappa. (2018). *Human Resource Management*. New Delhi: McGraw Hill Education (India) Pvt.Limited.

REFERENCE BOOKS

1. Prasad, L.M. (2014). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
2. Mamoria, C.B., & Gankar, S.V. (2006). *Personnel Management*, New Delhi: Himalaya Publishing House.

Course Code 20PCOE42N	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	M	M	M	L	H	-	H	-	-
CO2	H	M	M	M	L	H	-	H	-	-
CO3	H	M	M	M	L	H	-	H	-	-
CO4	H	M	M	M	L	H	-	H	-	-
CO5	H	M	M	M	L	H	-	H	-	H

Dr.P.P.Shanthy
Head of the Department

Dr.K.Prabhavathi
Course Designer



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M.Com.

(2020-21 onwards)

Semester IV	STRATEGIC MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course		Credits: 5	
Course Code 20PCOE43		Internal 40	External 60

COURSE OUTCOMES

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

- CO1: describe the need for strategic management, role of consultants in decision making, cells in SWOT analysis, take over strategies and strategy implementation by leaders. [K2]
- CO2: illustrate the importance of strategies, objectives of strategic management elements, Environment Threats and Opportunities Profile (ETOP), diversification strategies and BCG portfolio matrix. [K3]
- CO3: analyse the features of strategic management, role of family business executives in decision making, legal environment affecting strategic management, integration strategies and quantitative aspects of strategies. [K4]
- CO4: criticize the importance of strategies, strategic indent through vision and mission statement, functional approach, need for turnaround strategy and the cells in GE matrix. [K5]
- CO5: design the strategies suitable for Multinational Companies and create a Hofer matrix for a company. [K6]

UNIT I

Strategic Management: Meaning, Definition, Need, Scope, Key Features and Importance of Strategic Management, Limitations of Strategic Management - Strategies –

Meaning, Definition, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies. (18 Hours)

UNIT II

Strategic Management Elements: Goal, Purpose, Mission, Objectives, Strategic Intent through Vision and Mission Statements - Difference between Goals and Objectives of Business - Role of Strategists (Board of Directors, Chief Promoter, Corporate Planning Staff, Consultants, Family Business Executives) in Decision Making. (18 Hours)

UNIT III

Environmental Factors Affecting Strategic Management: External Environment - Economic, Social, Demographic, Technological, Political and Legal- Environmental Factors for Analysis - Source of Environment Information - Environment Threats and Opportunities Profile (ETOP), Environment Forecasting Techniques, Industry Analysis, Michael Porter's Model- Internal Environment: Value Chain Approach, Functional Approach - SWOT Analysis.

(18 Hours)

UNIT IV

Strategic Alternatives: Grand Strategies - Stability, Growth, Diversification Strategies - Horizontal and Vertical Integration Strategies - Merger - Acquisition and Takeover Strategies - Strategic Alliances - Retrenchment - Turnaround, Divestment and Liquidation Strategies - Business Strategy - Differentiation - Focus - Low Cost - Functional Strategies - Marketing, Human Resources and Financial Strategies. (18 Hours)

UNIT V

Strategic Analysis and Choice: Factors Influencing Choice of Strategies, Evaluation of Strategic Alternatives - BCG Portfolio Matrix, General Electric Spotlight Strategy.

Strategic Implementation and Evaluation: Leadership, Organization, Policy, Resource Allocation, Implementing Aspects of Strategies - Evaluation of the Strategic Choices in terms of Qualitative, Quantitative and Financial Aspects. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Strategies Adopted by Multinational Companies
2. HOFERS Analysis

TEXT BOOK

Prasad, L.M. (2015). *Business Policy: Strategic Management*. New Delhi: Sultan Chand & Sons, Fourth Edition Reprint.

REFERENCE BOOKS

1. Azhar Kazmi. (2010). *Business Policy and Strategic Management*. New Delhi: Tata McGraw Hill, 2nd Edition.
2. Ghosh, P.K. (2015). *Business Policy*. New Delhi: Tata McGraw Hill, 5th Edition.
3. Jeyaratnam. (2011). *Strategic Management*. Mumbai: Himalayan Books. 6th Edition.

Course Code 20PCOE43	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO 1.a	PSO 1.b	PSO 2	PSO 3	PSO 4	PSO 5.a	PSO 5.b	PSO 6	PSO 7	PSO 8
CO1	H	-	M	M	M	H	-	H	-	H
CO2	H	-	M	M	L	H	-	L	-	H
CO3	H	-	M	M	L	H	-	L	-	-
CO4	H	-	M	M	L	H	-	H	-	-
CO5	H	-	M	M	L	H	-	H	-	-

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Mrs.P.Saritha
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M.Com.

(2020-21 onwards)

Semester IV	COMPREHENSIVE VIVA VOCE EXAMINATION	Hours/Week: 0
Extra Credit Course		Credits: 2
Course Code 20PCOV41		External 100

COURSE OUTCOMES

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

CO1: describe the fundamental concepts related to the courses in M.Com. programmes. [K2]

CO2: compare the various types of institutions, tests, models, sources of income and digital processes learnt in the programme. [K3]

CO3: analyse the merits and demerits of methods and techniques related to the courses. [K4]

CO4: summarise the contents of various schedules to the Act (Accounting), provisions of Income Tax Act and the relevant theories learnt in the courses. [K5]

CO5: design a plan for group discussion, interviews, competitive examinations and higher studies. [K6]

Guidelines

1. Students have to prepare questions and answers in one or two sentences for all the courses from I Semester to IV Semester.
2. Subject knowledge of the students will be assessed by conducting Viva -Voce examination at the end of IV Semester.
3. Viva - Voce Examination will be conducted by the Panel of Examiners consisting of Head of the Department and an External Examiner.
4. Question Pattern in relation to SET/NET Paper II (Commerce) is to be included.