



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

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

VIRUDHUNAGAR - 626 001

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

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

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

A. CHOICE BASED CREDIT SYSTEM (CBCS)

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

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

UG PROGRAMMES

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

PG PROGRAMMES

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

* AICTE approved Programmes

OUTLINE OF CHOICE BASED CREDIT SYSTEM- 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)

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	✓	✓	✓

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 both in spoken and written forms 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, synthesis the findings and provide valid conclusion by critical evaluation of theories, policies and practices for the fulfillment of the local, national, regional and global developmental needs. (*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.1.2 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

PO1: *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 to be placed as an employee or to become an entrepreneur in their career.

PO2: *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

PO3: 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,

PO4: 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.

PO5: Research Related Skills

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

PO6: 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

PO7: Cooperation/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.

PO8: 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

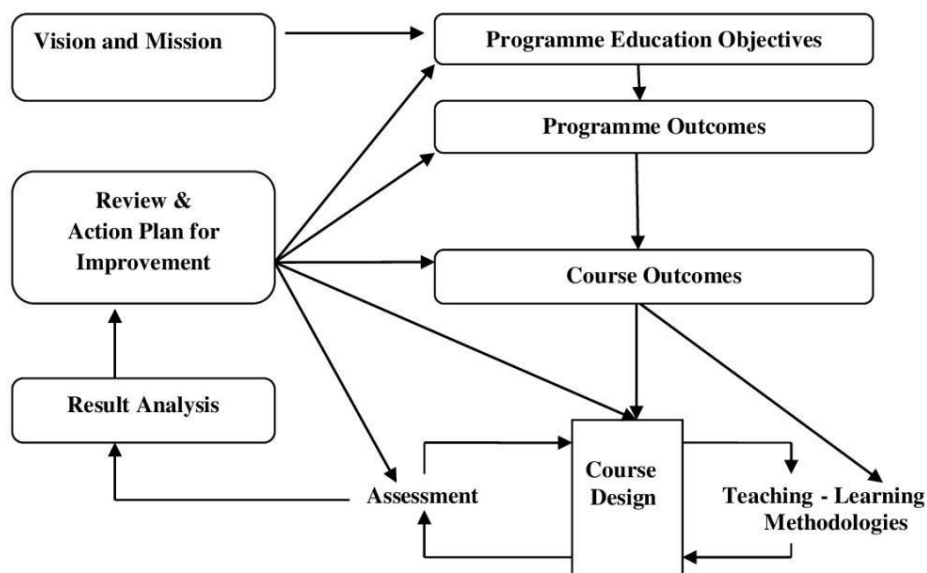
PO-PEO Mapping Matrix

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

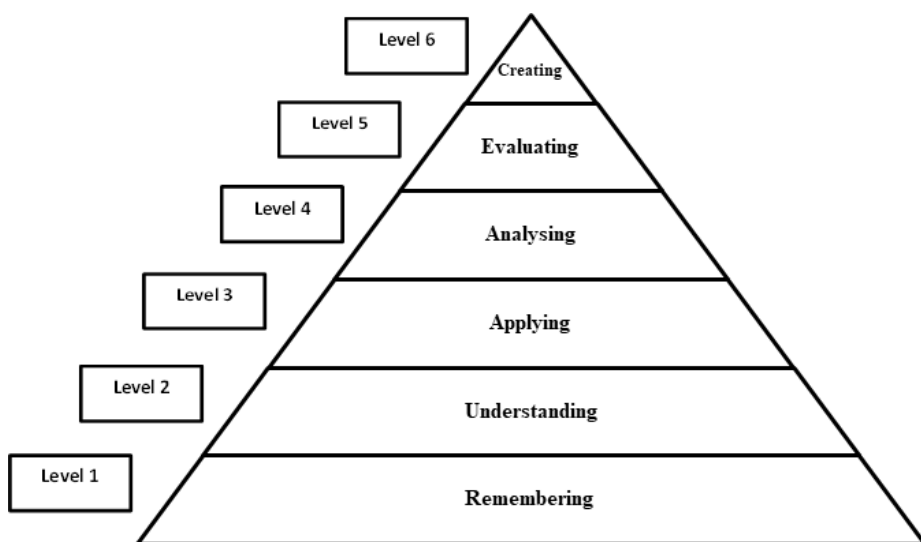
B.1.3 Course Outcomes (COs)

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 level

BLOOM'S TAXONOMY



CO - PO Mapping of Courses

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

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

PO/PSOs COs	PO1/ PSO1	PO2/ PSO2	PO3/ PSO3	PO4/ PSO4	PO5/ PSO5	PO6/ PSO6	PO7/ PSO7	PO8/ PSO8
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	25	75	100

Core Courses, Discipline Specific Elective Courses**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation	Marks
Internal Test	: 20
Assignment	: 5
Total	: 25

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

Two Assignments - Better of the two will be considered

Question Pattern for Internal Test

Duration: 2 Hours

Section	Q. No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Fill in & Sentence Form	5	5	1	5
B	6-9	Internal Choice – Either... or Type	4	4	5	20
C	10 - 11	Internal Choice – Either.... or Type	2	2	10	20
Total						45*

*The total marks obtained in the Internal Test will be calculated for 20 marks

Summative Examination**External Assessment**

Distribution of Marks

Mode of Evaluation		Marks
Summative Examination	:	60
Seminar Presentation	:	15
Total	:	75

Summative Examination**Question Pattern****Duration: 3 Hours**

Section	Q. No.	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A	1 - 5	Fill in & Sentence Form	5	5	1	5
B	6 - 10	Internal Choice - Eitheror Type	5	5	5	25
C	11 - 13	Internal Choice - Either ...or Type	3	3	10	30
					Total	60

B.2.1 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.

Target Setting for Assessment Method

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

Formula for Attainment for each CO

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

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

Attainment Levels of COs

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

Indirect CO Attainment

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

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

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

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

B.3.2 Assessment Process for Overall PO Attainment

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

PO Assessment Tools

Mode of Assessment	Assessment Tool	Description
Direct Attainment (Weightage -75%)	CO Assessment	This is computed from the calculated CO Attainment value for each Course.
Indirect Attainment (Weightage - 25%)	Graduate Exit Survey 10%	At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment 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
Attainment Value $\geq 70\%$	Excellent
$60\% \leq$ Attainment Value $< 70\%$	Very Good
$50\% \leq$ Attainment Value $< 60\%$	Good
$40\% \leq$ Attainment Value $< 50\%$	Satisfactory
Attainment Value $< 40\%$	Not Satisfactory

Level of PO Attainment

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

B.3.3 Assessment Process for PEOs

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

Target for PEO Attainment

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

Attainment of PEOs

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

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

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

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

Expected Level of Attainment for each of the Programme Educational Objectives

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

Level of PEO Attainment

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

9. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

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



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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 2023-2024

Components	Semester				Total Number of Hours (Credits)
	I	II	III	IV	
Core Course	6 (5)	6 (5)	6 (5)	6 (5)	24 (20)
Core Course	6 (5)	6 (5)	6 (5)	6 (5)	24 (20)
Core Course	6 (4)	6 (4)	6 (4)	-	18 (12)
Core Course	6 (4)	6 (4)	5 (3)	-	17 (11)
Project	-	-	-	6 (5)	6 (5)
Discipline Specific Elective Course	6 (4)	6 (4)	-	6 (4)	18 (12)
Elective Course	-	-	5 (3)	-	5 (3)
Skill Enhancement Course/ Professional Competency Skill	-	-	2 (2)	5 (3)	7 (5)
Self Study Course	-	-	0 (1)	-	0(1)
Ability Enhancement Compulsory Course	-	-	-	1(1)	1 (1)
Total	30 (22)	30 (22)	30 (23)	30 (23)	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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MASTER OF COMMERCE (9020)

Programme Content

For those who join in the Academic Year 2023-2024

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 Finance	23PCOC11	6	5	3	25	75	100
2.	Core Course 2	Digital Marketing	23PCOC12	6	5	3	25	75	100
3.	Core Course 3	Banking and Insurance	23PCOC13	6	4	3	25	75	100
4.	Core Course 4	Operations Research	23PCOC14	6	4	3	25	75	100
5.	Discipline Specific Elective Course - 1	Labour Laws / Strategic Human Resource Management/ Financial Markets & Services	23PCOE11/ 23PCOE12/ 23PCOE13	6	4	3	25	75	100
		Total		30	22				500

SEMESTER II

S.No.	Components	Course	Course Code	Hours per Week	Credit	Exam. Hours	Marks		
							Int.	Ext.	Total
1.	Core Course 5	Advanced Auditing	23PCOC21	6	5	3	25	75	100
2.	Core Course 6	Advanced Corporate Accounting	23PCOC22	6	5	3	25	75	100
3.	Core Course 7	Costing Methods and Techniques	23PCOC23	6	4	3	25	75	100
4.	Core Course 8	Business Environment	23PCOC24	6	4	3	25	75	100
5.	Discipline Specific Elective - 2	Accounting Software-Tally. ERP 9 with GST/ Electronic Practices in Commerce / Advanced Accounting	23PCOE21/ 23PCOE22/ 23PCOE23	6	4	3	25	75	100
		Total		30	22				500



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M.Com.

(2023 - 24 onwards)

Semester I	BUSINESS FINANCE	Hours/Week:6	
Core Course - 1		Credits:5	
Course Code 23PCOC11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts, theories and formulae used in business finance [K2]

CO2: apply the tools and techniques in the management of risk, cash, receivable and inventory to solve the problems [K3]

CO3: manipulate the financial data for taking policy decisions relating to business finance [K3]

CO4: analyse the criteria to minimise the risk, sources of start up financing, to arrive at optimum cash balance and stock [K4]

CO5: compare and contrast the long term investment proposals under various techniques of capital budgeting and capital rationing [K4]

UNIT I

Introduction to Business Finance and Time Value of Money

Business Finance: Meaning, Objectives, Scope - Time Value of Money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective Rate of Interest – Doubling period (Rule of 69 and Rule of 72) – Practical Problems. (18 Hours)

UNIT II

Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General Pattern of Risk and Return – Criteria for Evaluating Proposals to

Minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging
Currency Risk. (18 Hours)

UNIT III

Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel Investors, Venture
Capital Fund) - Leasing: Meaning – Advantages and Disadvantages of Leasing – Financial
Evaluation from the Perspective of Lessor and Lessee. (18 Hours)

UNIT IV

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum
Operating Cash – Safety Level of Cash – Optimum Cash Balance - Receivable
Management: Meaning – Credit policy – Controlling Receivables: Debt Collection Period,
Ageing Schedule, Factoring – Evaluating Investment in Accounts Receivable - Inventory
Management: Meaning and Objectives – EOQ with Price Breaks – ABC Analysis.
(18 Hours)

UNIT V

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps Involved, Complexities, Factors to be
Considered – Techniques to Evaluate Multi-National Capital Expenditure Proposals:
Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal
Rate of Return – Capital Rationing - Techniques of Risk analysis in Capital Budget
(18 Hours)

Note:

Composition of Question paper: Theory : 40%

Problem : 60%

SELF STUDY:

- 1.Types of Lease Agreements
- 2.International Sources of Finance

Text Books:

1. Maheshwari S.N., (2019). *Financial Management Principles and Practices*, Sultan Chand & Sons, New Delhi. 15th Edition.
2. Shashi K Gupta, Sharma, R.K. & Neeti Gupta. (2018). *Financial Management Theory & Practice*, Kalyani Publishers, New Delhi, 9th Revised Edition.
3. Khan M.Y & Jain P.K, (2011). *Financial Management: Text, Problems and Cases*, McGraw Hill Education, New Delhi. 8th Edition.
4. Prasanna Chandra, (2019). *Financial Management, Theory and Practice*, McGraw Hill Education, New Delhi. 10th Edition.
5. Apte P.G, (2020). *International Financial Management*, Tata McGraw Hill, New Delhi. 8th Edition.

Reference Books:

1. Pandey I. M., (2021). *Financial Management*, Pearson India Education Services Pvt. Ltd, Noida. 12th Edition.
2. Kulkarni P. V. & Satyaprasad B. G. (2015). *Financial Management*, Himalaya Publishing House Pvt Ltd, Mumbai. 14th Edition.
3. Rustagi R. P., (2022). *Financial Management, Theory, Concept, Problems*, Taxmann Publications Pvt. Ltd, New Delhi. 6th Edition.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017). *Financial Management*, Himalaya Publishing House Pvt Ltd, Mumbai. 1st Edition.

Web references:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Course Code 23PCOC11	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	3	3	3	2	3	3	3	2	2
CO2	3	3	2	2	2	3	3	2	2	2
CO3	3	3	2	2	2	3	3	2	2	2
CO4	3	3	2	2	2	2	2	2	2	2
CO5	3	3	2	2	2	2	2	2	2	2

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr. R. Panchavarnam
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

M.Com.

(2023-24 onwards)

Semester I	DIGITAL MARKETING	Hours/Week: 6	
Core Course - 2		Credits: 5	
Course Code 23PCOC12		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the concept related to e-commerce, digital marketing channels, channel mix, Digital media channels, consumer behavior and digital analytics. [K2]

CO2: apply online marketing mix and digital media channels. [K3]

CO3: apply data base marketing to know online consumer behavior and to apply game based marketing. [K3]

CO4: analyse factors for success of digital marketing, website characteristics and features of digital media channels. [K4]

CO5: analyse consumer decision making process and social media metrics. [K4]

UNIT I

Introduction to Digital Marketing

Digital Marketing – Transition from Traditional to Digital Marketing – Rise of Internet – Growth of E-Concepts – Growth of E-Business to Advanced E-Commerce – Emergence of Digital Marketing as a Tool – Digital Marketing Channels – Digital Marketing Applications, Benefits and Limitations – Factors for Success of Digital Marketing. (18 Hours)

UNIT II

Online Marketing Mix

Online Marketing Mix – E-Product – E-Promotion – E-Price – E-Place – Consumer Segmentation – Targeting – Positioning – Consumers and Online Shopping Issues – Website

Characteristics Affecting Online Purchase Decisions – Distribution and Implication on Online Marketing Mix Decisions. (18 Hours)

UNIT III

Digital Media Channels

Digital Media Channels – Search Engine Marketing – EPR – Affiliate Marketing – Interactive Display Advertising – Opt-In-Email Marketing And Mobile Text Messaging, Invasive Marketing – Campaign Management Using – Facebook, Twitter, Corporate Blogs – Advantages And Disadvantages Of Digital Media Channels – Metaverse Marketing.

(18 Hours)

UNIT IV

Online Consumer Behavior

Online Consumer Behavior – Cultural Implications of Key Website Characteristics – Dynamics of Online Consumer Visit – Models of Website Visits – Web and Consumer Decision Making Process – Data Base Marketing – Electronic Consumer Relationship Management – Goals – Process – Benefits – Role – Next Generation CRM. (18 Hours)

UNIT V

Analytics and Gamification

Digital Analytics – Concept – Measurement Framework – Demystifying Web Data - Owned Social Metrics – Measurement Metrics for Facebook, Twitter, Youtube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned Social Media Metrics - Digital Brand Analysis – Meaning – Benefits – Components – Brand Share Dimensions – Brand Audience Dimensions – Market Influence Analytics – Consumer Generated Media And Opinion Leaders – Peer Review – Word of Mouth – Influence Analytics – Mining Consumer Generated Media – Benefits – Consumer Motivation For Playing Online Games. (18 Hours)

SELF STUDY:

1. Opportunities for Digital Marketing Professionals.
2. Gamification and Game Based Marketing

Text Books:

1. Puneet Singh Bhatia, (2019). *Fundamentals of Digital Marketing*, Pearson Education Pvt Ltd, Noida. 2nd Edition.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019). *Digital Marketing*, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019). *Digital Marketing Analytics*, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022). *Digital Marketing*, McGraw Hill Publications Noida. 3rd Edition.
5. Kailash Chandra Upadhyay, (2021). *Digital Marketing: Complete Digital Marketing Tutorial*, Notion Press, Chennai.
6. Michael Branding, (2021). *Digital Marketing*, New Delhi: Empire Publications India Private Ltd,

Reference Books:

1. Vandana Ahuja, (2016). *Digital Marketing*, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017). *Digital Marketing*, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014). *Digital Marketing - A Practical Approach*, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022). *An Integrated approach to Online Marketing*, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, (2022). *Digital Marketing*, Oxford University Press, London. 2nd Edition.

Web references:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Course Code 23PCOC12	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	3	3	3	3	3	2	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr. K. Prabhavathi
Course Designer



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VIRUDHUNAGAR - 626 001

M.Com.

(2023 -24 onwards)

Semester I	BANKING AND INSURANCE	Hours/Week:6	
Core Course - 3		Credits: 4	
Course Code 23PCOC13		Internal 25	External 75

COURSE OUTCOMES

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

CO1: describe the basic concepts related to Banking, Insurance and Risk Management. [K2]

CO2: identify the digital financial revolution and Artificial Intelligence in Banking, Insurance and Risk Management. [K3]

CO3: make use of reforms in Insurance sector, regulation by IRDA and tools for controlling risks. [K3]

CO4: analyse the rapid transformation in Banking and Insurance sector. [K4]

CO5: analyse the different types of currencies, role of insurance intermediaries and methods of risk management. [K4]

UNIT I

Introduction to Banking:

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT–SFMS–SWIFT. (18 Hours)

UNIT II

Contemporary Developments in Banking:

Distributed Ledger Technology – Block Chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block

Chain and DLT - Unlocking the Potential of Block Chain – Crypto Currencies, Central Bank Digital Currency (CBDC) - Role of DLT in Financial Services - AI in Banking: Future of AI in Banking - Importance of AI in Banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in Switching to Cloud Banking, (18 Hours)

UNIT III

Indian Insurance Market: History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance Organisation Structure.

Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures.

(18 Hours)

UNIT IV

Customer Services in Insurance:

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent's Communication and Customer Service - Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector - Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) - Regulations and Guidelines. (18 Hours)

UNIT V

Risk Management: Risk Management and Control in Banking and Insurance Industries - Methods of Risk Management - Risk Management by Individuals and Corporations - Tools for Controlling Risk. (18 Hours)

SELF STUDY:

1. Applications of AI in Banking
2. Code of Conduct for Insurance Brokers

Text Books

1. Indian Institute of Banking and Finance. (2021). *Principles & Practices of Banking*. Noida: Macmillan Education India Pvt. Ltd., 5th Edition.
2. Rama, A., & Aruna Devi. A. (2019). *Banking Technology*. Chennai: New Century Book House (P) Ltd.
3. Mishra, M. N. & Mishra, S. B., (2016). *Insurance Principles and Practice*. Noida: S. Chand and Company Ltd., 22nd Edition.
4. Emmett, Vaughan, & Therese Vaughan M., (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley & Sons, 11th Edition.
5. Theo Lynn, John Mooney, G., Pierangelo Rosati, & Mark Cummins., (2018). *Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies)*. New York : Macmillan Publishers.

Reference Books

1. Sundharam, K.P.M. & Varshney, P. N., (2020). *Banking Theory, Law and Practice*. New Delhi : Sultan Chand & Sons, 20th Edition.
2. Gordon, & Natarajan., (2022). *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House Pvt.Ltd., 9th Edition.
3. Gupta, P. K. (2021). *Insurance and Risk Management*. Mumbai: Himalaya Publishing House Pvt. Ltd., 6th Edition.
4. Susanne Chishti, & Janos Barberis., (2016). *The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. New Jersey :John Wiley & Sons.

Web references:

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1
4. <https://www.openai.com>
5. http://en.wikipedia.org/wiki/1997_Asian_Financial_Crisis

6. <http://www.rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/24157.pdf>

7. <https://www.india.gov.in/official-website-insurance-regulatory-and-development-authority>

Course Code 23PCOC13	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	3	2	2	3	3	3	1	1	-	-
CO2	3	2	2	3	3	3	1	1	-	-
CO3	3	2	2	3	3	3	1	1	-	-
CO4	3	2	2	3	3	3	1	1	-	3
CO5	3	2	2	3	3	3	1	1	-	-

Strong - 3

Medium – 2

Low – 1

Dr. M. Ponnien Selvi
Head of the Department

Dr. P. Saritha
Course Designer



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VIRUDHUNAGAR - 626 001

M. Com.

(2023 - 24 onwards)

Semester I	OPERATIONS RESEARCH	Hours/Week: 6	
Core Course - 4		Credits: 4	
Course Code 23PCOC14		Internal 25	External 75

COURSE OUTCOMES

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

CO 1: describe the basic concepts related to OR, models and techniques. [K2]

CO 2: formulate and solve LPP, transportation and assignment problem, draw network diagrams and decision trees. [K3]

CO 3: find out the solutions for sequencing problems, replacement problems and queuing problems. [K3]

CO 4: solve LPP by simplex method, optimal solution for transportation and assignment problem. [K4]

CO 5: arrive at critical project length and to estimate the probability for project decisions. [K4]

Unit I

Introduction and Linear Programming Problem:

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical Method, Simplex Method, The Big-M Method.

(18 Hours)

Unit II

Transportation and Assignment Problems

Transportation Problem: Introduction – Assumptions – Formulation of Transportation Models – Basic Feasible Solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal Solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation Problem. Assignment Problem: Introduction –

Comparison with the Transportation Problem – Formulation of Assignment Problems - The Hungarian Method of Solution. (18 Hours)

Unit III

Sequencing and Game Theory

Sequencing Problem: Introduction – Assumptions – Processing of n jobs through One Machine – Processing n jobs Through Two Machines – Processing of n jobs through Three Machines. Game Theory: Introduction – Rules for Games Theory – Two Person Zero Sum Game without Saddle Point – Mixed strategies (2xn games, mx2 games) – Graphical Method (2xn, mx2 Games). (18 Hours)

Unit IV

Replacement and Network Analysis:

Replacement: Introduction – Individual Replacement Problems – Group Replacement Problems. Network Analysis: PERT and CPM. (18 Hours)

Unit V

Decision Tree Analysis and Queuing Theory

Decision Tree Analysis – Queuing: Introduction – Applications of Queuing Models, Waiting Time and Idle Time Costs – Single Channel Poisson Arrivals with Exponential Service, Infinite Population Model. (18 Hours)

SELF STUDY:

1. Models and Application Areas of Operations Research
2. CPM vs. PERT Analysis

Text Books:

1. Gupta P.K and Hira D.S., (2022). *Operations Research*, S.Chand, Noida (UP). 7th Edition
2. Kapoor V.K., (2014). *Operations Research*, , Sultan Chand, New Delhi. 9th Edition
3. Natarajan, Balasubramani and Tamilarasi, (2014). *Operations Research*, Pearson Education India, Noida. 2nd Edition.
4. Kothari C.R., (2022). *An Introduction to Operational Research*, S. Chand, Noida (UP), 3rd Edition.

Reference Books:

1. Tulsian P.C. & Bharat Tulsian, (2022). *Fundamentals of Operations Research (Theory and Practice)*, S. Chand, Noida (UP). 3rd Edition.
2. Sharma J.K., (2016). *Operations Research*, Lakshmi Publications, Chennai. 6th Edition.
3. Nagarajan N., (2017). *Text Book of Operations Research: A Self Learning Approach*, New Age Publications, Chennai.
4. Rina Rani Rath, (2021). *Operations Research*, Bhavya Books, New Delhi. 2nd Edition.

Web references:

1. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>

Course Code	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
23PCOC14	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	3	3	3	3	1	3	3	2	3	3
CO2	3	3	3	3	1	3	3	2	3	3
CO3	3	3	3	3	1	3	3	2	3	3
CO4	3	3	2	3	-	3	3	-	3	3
CO5	-	3	2	3	-	3	2	-	3	3

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Mrs. R. Atheeswari
Course Designer



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VIRUDHUNAGAR - 626 001

M.Com.

(2023 - 24 onwards)

Semester I	LABOUR LAWS	Hours/Week:6	
Discipline Specific Elective Course - 1		Credits:4	
Course Code 23PCOE11		Internal 25	External 75

COURSE OUTCOMES

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

CO1: state the provisions of Trade Union Act, The Factories Act, Equal Remuneration Act,

Workmen's Compensation Act and other Acts related to labour laws. [K2]

CO2: identify the nature, scope and objectives of the prescribed labour laws. [K3]

CO3: present the procedure for registration, claims, disbursement fixation and payment of wages [K3]

CO4: analyse the various schemes and conditions prescribed in the labour laws. [K4]

CO5: distinguish the offences and penalties as per the provisions of labour laws. [K4]

UNIT I

Labour Legislations:

Origin – Nature – Scope – Need – Objectives – Principles – Constitution as the Basis for Labour Legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of Trade Union – Cancellation of Registration and Appeal – Duties and Obligations – Rights and Privileges – Dissolution. (18 Hours)

UNIT II

The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of Factories – Inspecting Staff – Health, Safety and Welfare Measures – Provisions Relating to Hazardous Processes – Working Hours – Holidays – Annual Leave - Employment of Women and Young Persons - Equal Remuneration Act – Payment of Remuneration at

Equal Rates to Men and Women Workers – Advisory Committee – Offences and Penalties.
(18 Hours)

UNIT III

The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948

The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s Liability for Compensation – Amount of Compensation – Disbursement of Compensation – Notice and Claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical Benefit Council – Benefits under the Act – ESI court.

(18 Hours)

UNIT IV

The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding Payment of Wages – Deduction from Wages – Mode of Payment of Wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be Included in the Minimum Wages – Fixation and Revision of Minimum Wages – Norms to be Followed in the Payments of Minimum Wages.

(18 Hours)

UNIT V

The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various Schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and Circumstances of payment - Maximum Gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and Rate of Bonus – Allocable Surplus and Available Surplus - Set and Set Off – Offences and Penalties.

(18 Hours)

SELF STUDY:

1. Labour Policy and its Special Features
2. Wages for Computing Gratuity

Text Books:

1. Mishra, S.N. (2018). *Labour & Industrial Laws*, Allahabad, UP: Central Law Publications, Classic Edition, 29th Edition,
2. Srivastava, S. C. (2022). *Industrial Relations and Labour Laws*, New Delhi: Vikas Publishing, 8th Edition.
3. Tripathi PC, Gupta CB, Kapoor N.D. (2020). *Industrial Relations and Labour Laws*, New Delhi: Sultan Chand & Sons, 6th Edition.

Reference Books:

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini, (2017). *Industrial Relations, Trade Unions and Labour Legislation*, Noida: Pearson Education India Pvt. Ltd., 3rd Edition.
2. Piyali Ghosh & Shefali Nandan, (2017). *Industrial Relations and Labour Laws*, Noida: McGraw Hill, 1st Edition.
3. Sharma J.P. (2018). *Simplified Approach to Labour Laws*, Bharat Law House Pvt. Ltd., 5th Edition.

Web references:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Course Code 23PCOE11	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	3	3	3	3	3	2	2	-	3	3
CO2	3	3	3	3	3	2	2	-	3	3
CO3	3	3	3	3	3	2	2	-	3	3
CO4	3	3	3	3	3	2	2	-	3	3
CO5	3	3	3	3	3	2	2	-	3	3

Strong - 3**Medium – 2****Low – 1**

Dr. M. Ponnien Selvi
Head of the Department

Dr. M. Subasini
Course Designer



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VIRUDHUNAGAR - 626 001

M.Com.

(2023 - 24 onwards)

Semester I	STRATEGIC HUMAN RESOURCE MANAGEMENT	Hours/Week: 6	
Discipline Specific Elective Course - 1		Credits: 4	
Course Code 23PCOE12		Internal 25	External 75

COURSE OUTCOMES

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

- CO 1: explain the fundamentals of Strategic Human Resource Management, Models of SHRM, Strategic Planning and Compensation, Human Resource Policies and latest concepts in HRM [K2]
- CO 2: illustrate the SHRM models, HRM environment, HR planning and compensation process, process of developing HR Policies and Competency based HRM. [K3]
- CO 3: apply the HR policies in various areas, strategies for Employee Engagement and new approaches in Human Capital Management [K3]
- CO 4: analyse the changing role of HR professionals, the relationship between various models of SHRM, factors affecting HR policies and the barriers to SHRM and ways to overcome these barriers [K4]
- CO 5: examine the evolution of SHRM, impact of SHRM on business performance, process of HR planning and compensation, HR surplus and shortages and latest trends in Strategic HRM. [K4]

UNIT I

Introduction to SHRM:

SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Roles in SHRM: Top Management, Front - line Management, HR- Changing Role of HR Professionals. (18 Hours)

UNIT II

Models of SHRM:

Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges - Linking SHRM and Business Performance. (18 Hours)

UNIT III

Strategic Planning and Compensation:

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance. (18 Hours)

UNIT IV

Human Resource Policies:

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers. (18 Hours)

UNIT V

Latest trends in Strategic HRM:

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding. (18 Hours)

SELF STUDY:

- 1.Steps in SHRM
- 2.Areas of HR Policies in Organisation

Text Books:

- 1.Tanuja Agarwala. (2011). Strategic Human Resource Management, Oxford University Press, Tenth impression.
- 2.Pravin Durai. (2016). Human Resource Management, Noida: India Binding House.
- 3.Gupta, C.B. (2018). Human Resource Management Text and Cases, New Delhi: Sultan Chand Publishers.19th Revised Edition.
- 4.Mathur, S.P. (2015). **Strategic Human Resource Management, New Delhi: New Age International (P) Ltd Publishers, First Edition.**
- 5.Catherine Truss, David Mankin & Clare Kelliher (2014), Strategic Human Resource Management, India: Oxford University Press.
6. Anuradha Sharma & Aradhana Khandekar, (2006), Strategic Human Resource Management: An Indian Perspective, New Delhi: Sage Publications Pvt. Ltd.

Reference Books:

- 1.Jean M Phillips & Stan M Gully, (2014). Strategic staffing, India: Pearson International Edition, Third Edition.
- 2.Ananda Das Gupta (2021), Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage, Productivity Press; 1st Edition, Routledge.

Web references:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.
4. [https://www.oracle.com/human-capital-management/what-is-hcm/#:~:text=What%20is%20human%20capital%20management%20\(HCM\)%3F,%2C%20productivity%2C%20and%20business%20value](https://www.oracle.com/human-capital-management/what-is-hcm/#:~:text=What%20is%20human%20capital%20management%20(HCM)%3F,%2C%20productivity%2C%20and%20business%20value).
5. <https://www.investopedia.com/terms/e/employee-engagement.asp#:~:text=Employee%20engagement%20is%20a%20human,their%20efforts%20make%20a%20difference>.

Course Code 23PCOE12	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	3	3	3	3	3	2	2	-	3	3
CO2	3	3	3	3	3	2	2	-	3	3
CO3	3	3	3	3	3	2	2	-	3	3
CO4	3	3	3	3	3	2	2	-	3	3
CO5	3	3	3	3	3	2	2	-	3	3

Strong - 3

Medium – 2

Low – 1

Dr. M. Ponnien Selvi
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Dr. M. Subasini
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V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR - 626 001

M.Com.

(2023-24 onwards)

Semester I	FINANCIAL MARKETS AND SERVICES	Hours/Week: 6	
Discipline specific		Credits: 4	
Elective Course - 1			
Course Code		Internal	External
23PCOE13		25	75

COURSE OUTCOMES

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

CO1: describe the components of money market, capital market and financial services. [K2]

CO2: relate the functioning of money market with capital market and merchant banking, factoring, forfaiting with securitisation. [K3]

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

CO4: analyse the services of stock brokers, merchant bankers, factors and the benefits of mutual fund, insurance schemes, venture capital company and securitisation. [K4]

CO5: analyse the performance of overall financial systems and services. [K4]

UNIT I

Financial System : Meaning – Structure – Components and Services – Its Importance in the Development of Economy. (18 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. (18 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. (18 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 (18 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 (18 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. New Delhi: 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 23PCOE13	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	3	3	3	3	2	2	2	1	3	3
CO2	3	3	3	3	2	2	2	1	3	3
CO3	3	3	3	3	2	2	2	1	3	3
CO4	3	3	3	3	2	2	2	1	3	3
CO5	3	3	3	3	2	2	2	1	3	3
	Strong - 3			Medium – 2			Low – 1			

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VIRUDHUNAGAR - 626 001

M.Com.

(2023-24 onwards)

Semester: II	ADVANCED AUDITING	Hours/Week: 6	
Core Course - 5		Credits: 5	
Course Code 23PCOC21		Internal 25	External 75

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. [K3]

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. [K4]

UNIT I

Auditing : Definition - Meaning - Importance of Auditing - Classification of Audit – Advantages – 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 of financial statements – Audit of Balancesheet – Audit of Issue of Share of Capital - 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 – Issue and Redemption - Auditor’s duty in Checking Debentures - Audit of Profit prior to Incorporation - Audit of Private Limited Company - Audit of a Holding Company – Duties of an auditor.

(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-International audit procedure.

(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

- 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 23PCOC21	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	3	3	2	2	3	2	2	1	3
CO2	3	3	2	2	3	2	2	1	3	3
CO3	3	3	2	2	3	2	2	1	3	2
CO4	3	3	2	2	2	2	2	1	3	3
CO5	3	3	3	3	2	2	2	1	3	1

Strong - 3**Medium – 2****Low – 1**

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Dr. P. Thenrathi
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Curriculum for M.Com.

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

M.Com.

(2023-2024 onwards)

Semester II	ADVANCED CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course - 6		Credits: 5	
Course Code 23PCOC22		Internal 25	External 75

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. [K3]

CO4: analyse the accounting procedures of various companies in the valuation of investments, price level Changes, and human resources. [K4]

CO5: prepare various corporate accounts based on the information provided. [K4]

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 23PCOC22	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	3	3	3	3	2	2	2	2	3	1
CO2	3	3	3	3	3	2	2	2	3	2
CO3	3	3	3	3	2	2	2	2	3	1
CO4	3	3	3	3	3	2	2	2	3	1
CO5	3	3	3	3	3	2	2	2	3	1
	Strong - 3			Medium – 2			Low – 1			

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VIRUDHUNAGAR - 626 001

M.Com.

(2023-24 onwards)

Semester II	COSTING METHODS AND TECHNIQUES	Hours/Week: 6	
Core Course - 7		Credits: 4	
Course Code 23PCOC23		Internal 25	External 75

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. [K3]

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: estimate the sales/profit/quantity for managerial decision making. [K4]

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)

UNIT IV

Responsibility Accounting: Types of Responsibility Centre - Advantages - Value Analysis - Steps - Cost Reduction and Cost Control Techniques - Steps in Cost Control.

(18 Hours)

UNIT V

Activity Based Costing- Meaning - Importance- Significant terms - Characteristics of ABC - Elements involved in ABC - Steps involved in ABC - ABC Vs Traditional Costing.

Life Cycle Costing – Concept- Factors - Applications - Benefits - Drawbacks – Principles - Process - Steps for conducting LCC - Operational Procedure - Methodology.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Cost Concepts and Cost Classification
2. Techniques and advantages of Cost Audit

NOTE:

Composition of the Question Paper:

Theory	:	40
Problems	:	60 %

TEXT BOOKS

1. Maheswari, S.N. (2015). *Advanced Cost Accounting*. New Delhi: Sultan Chand.
2. Dutta Chowdhry. (2007). *Cost Audit and Management Audit*. New Delhi: Kalyani Publishers. (Unit -V).

REFERENCE BOOKS

1. Jain, S.P., & Narang, K.L. (2005). *Cost Accounting Principles and Practice*. New Delhi: Kalyani Publishers, 8th Edition.
2. Iyengar.S.P. (2010). *Cost Accounting Principles and Practice*. New Delhi: Sultan Chand.
3. Made Gowda. J. (2005). *Advanced Cost Accounting*. New Delhi: Himalaya Publishing House.

Course Code 23PCOC23	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	3	3	3	3	3	2	2	1	2	3
CO2	3	3	3	3	3	2	2	1	2	3
CO3	3	3	3	3	3	2	2	1	2	3
CO4	3	3	3	3	3	2	2	1	2	3
CO5	3	3	3	3	3	2	2	1	2	3

Strong - 3**Medium – 2****Low – 1**

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VIRUDHUNAGAR - 626 001

M. Com.

(2023-24 onwards)

Semester II	BUSINESS ENVIRONMENT	Hours/Week: 6	
Core Course - 8		Credits: 4	
Course Code 23PCOC24		Internal 25	External 75

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. [K3]

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

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

CO5: analyse the social responsibility of business, the new industrial policy and policy on foreign direct investment and multinational Corporations and Corporate Social Responsibility Practices in India and analyse the Features of Micro Small and Medium Enterprises Development Act 2006 [K4]

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 - Business Ethics- Nature- Elements - Needs – benefits - Factors governing Business Ethics. (18 Hours)

UNIT II

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

Social Responsibility of Business: Meaning - Guidelines - Rationale – Dimensions of Social Responsibilities - Arguments for and against Social Responsibility of 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. Corporate Social Responsibility Practices in India

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 23PCOC24	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	3	2	2	3	3	3	1	1	-	-
CO 2	3	2	2	3	3	3	1	1	-	-
CO 3	3	2	2	3	3	3	1	1	-	-
CO 4	3	2	2	3	3	3	1	1	-	3
CO 5	3	2	2	3	3	3	1	1	-	-
	Strong - 3			Medium – 2			Low – 1			

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M. Com.

(2023-2024 onwards)

Semester II	ACCOUNTING SOFTWARE - TALLY.ERP9 WITH GST	Hours/Week: 6	
Discipline Specific Elective Course - 2		Credits: 4	
Course Code 23PCOE21		Internal 25	External 75

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: apply the steps in company creation and entering the details using Tally.ERP9. [K3]

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

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

CO5: analyse the financial statement and compare sales invoice of various types of dealers under same circumstances. [K4]

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

Curriculum for M.Com.

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 Filling 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. Publications.
3. Thomas Joseph Thoomkuzhy., Jayajacob., & Chinnu Mariam Chacko. (2017). GST – The Essentials of Goods and Service Tax. Himalaya Publishing House Pvt. 1st Edition.
4. Dinesh Maidasani. (2011). Tally ERP 9. Laxmi Publications Pvt. Ltd., 1st Edition.

Course Code 23PCOE21	PO1		PO2	PO3	PO4	PO5		PO6	PO7	PO8
	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO	PSO
	1.a	1.b	2	3	4	5.a	5.b	6	7	8
CO1	3	3	3	2	3	3	3	1	2	2
CO2	3	3	2	2	2	3	3	1	1	1
CO3	3	3	2	2	2	S	3	1	1	1
CO4	3	3	2	2	2	2	2	1	1	1
CO5	3	3	2	2	2	2	2	1	1	1

Strong - 3

Medium – 2

Low – 1

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



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VIRUDHUNAGAR - 626 001

M. Com.

(2023-2024 onwards)

Semester II	ELECTRONIC PRACTICES IN COMMERCE	Hours/Week: 6	
Discipline Specific		Credits: 4	
Elective Course - 2			
Course Code 23PCOE22		Internal 25	External 75

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: prepare web advertisement and recommend the retailing in E-Commerce. [K4]

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 23PCOE22	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	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

Strong - 3

Medium – 2

Low – 1

Dr.M. Ponnien Selvi
Head of the Department

Dr.M.Annam
Dr.P.Saritha
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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

VIRUDHUNAGAR - 626 001

M.Com.

(2023-24 onwards)

Semester I	ADVANCED ACCOUNTANCY	Hours/Week: 6	
Discipline Specific Elective Course - 2		Credits: 4	
Course Code 23PCOE23		Internal 25	External 75

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 to 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 & department accounting and statement of affairs and balance sheet. [K3]

CO4: practice the Insurance Policy accounts and deficiency accounts using Insolvency Act procedures. [K4]

CO5: assess the profit or loss in single entry by means of conversion method and international accounting standards. [K4]

UNIT I

Financial Accounting Information System: Functions – Limitations - Generally Accepted Accounting Principles - General Accounting Standards AS 1- AS 32 (Theory Only).

Accounts for Non-Trading Concerns (Non - Profit Organisations): Distinction between Receipts and Payments Account and Income and Expenditure Account – Treatment of items peculiar to various 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). (18 Hours)

UNIT II

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 - Foreign Branches.

ii) **Departmental Accounts:** Meaning - Advantages -Branch Vs. Department- Division of Subsidiary Books - Allocation of expenses - Types of Problems.

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. (18 Hours)

UNIT III

i) **Insurance Claims-** Claims for Loss of Stock – Loss of Profit Insurance – Workmen’s Compensation Insurance Policies – Marine Insurance Claims.

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

UNIT IV

i) **Company Accounts:** Issue, Forfeiture and Reissue of Shares – Debentures – Types – Issue of Debentures. Final Accounts of Joint Stock Companies as per Revised Schedule VI

ii) **Goodwill and Shares:** Meaning - Methods of Valuation of Goodwill and Shares (18 Hours)

UNIT V

Acquisition, Merger, Amalgamation and Reconstruction of Companies: Liquidator's Final Statement of Account: Liquidation – Meaning – Liquidator's Remuneration – Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Account. (18 Hours)

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question	Theor	4
	Probl	6

TEXT BOOK

1. Gupta, R.L., & Radhaswamy, M. (2019). *Advanced Accountancy*. New Delhi: Sultan Chand and Sons, 13th Edition.

REFERENCE BOOKS

1. Jain, S.P., & Narang, K.L.(2015). *Cost Accounting*. New Delhi: Kalyani Publishers, 19th Edition.
2. Arulanandam, M.A., & Raman, K.S. (2017). *Advanced Accountancy*. Mumbai: Himalaya Publishing Company, 6th Revised Edition.
3. Reddy, T.S., & Murthy, A. (2018). *Financial Accounting*. Chennai : Margham Publications.

Course Code 23PCOE23	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	3	2	2	3	3	3	1	1	-	-
CO2	3	2	2	3	3	3	1	1	-	-
CO3	3	2	2	3	3	3	1	1	-	-
CO4	3	2	2	3	3	3	1	1	-	3
CO5	3	2	2	3	3	3	1	1	-	-
	Strong - 3			Medium – 2			Low – 1			

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