

ANNEXURE 18C01

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

**CHOICE BASED CREDIT SYSTEM
REGULATIONS AND SYLLABUS**

(with effect from Academic Year 2018 - 2019)

V.V. Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 19 UG Programmes, 14 PG Programmes, 6 M.Phil. Programmes and 3 Ph.D. Programmes. All these programmes, except Ph.D. Programmes, have been framed as per the guidelines given by UGC under Choice Based Credit System (CBCS).

The Departments of Commerce, English and History 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.

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 students' performance will be 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.
- Commerce & Management : Commerce, Commerce with Computer Applications, Commerce with Professional Accounting, Business Administration

PG PROGRAMMES

Arts & Humanities	:	History, English, Tamil
Physical & Life Sciences	:	Mathematics, Physics, Biochemistry, Food Processing & Quality Control, Chemistry, Zoology, Computer Science, Information Technology, Computer Applications (MCA*)
Commerce & Management	:	Commerce, Business Administration (MBA*)

* AICTE approved Programmes

PRE-DOCTORAL PROGRAMMES (M.Phil.)

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

OUTLINE OF CHOICE BASED CREDIT SYSTEM (UG)

1. Core Courses
2. Allied Courses
3. Elective Courses
 - 3.1 Discipline Specific Elective Courses (DSEC)
 - 3.2 Dissertation / Project
4. Non Major Elective Courses (NMEC)
5. Generic Elective Courses (GEC)
6. Ability Enhancement Courses (AEC)
 - 6.1 Ability Enhancement Compulsory Courses (AECC)
 - 6.2. Skill Enhancement Courses (SEC)

List of Non Major Elective Courses (NMEC) Offered

UG PROGRAMMES

Name of the Course	Semester	Department
Indian National Movement (A.D 1885-1947)	III	History(EM)
இந்திய Njrpய இயக்கம் (கி.பி. 1885 – 1947)	III	History (TM)
Constitution of India	IV	History(EM)
இந்தியாவில் அர்பயல் அமைப்பு	IV	History(TM)
Communication Skills-I	III	English
Communication Skills-II	IV	
இக்காலநீதி இலக்கியம்	III	Tamil
உரைநடை இலக்கியம்	IV	
Basic Hindi - I	III	Hindi
Basic Hindi - II	IV	
Practical Banking	III	Commerce
Basic Accounting Principles	IV	
Business Management	III	Business Administration
Entrepreneurship Development	IV	
Quantitative Aptitude – I	III	Mathematics
Quantitative Aptitude - II	IV	
Physics in Everyday life	III	Physics
Digital Electronics	IV	
Industrial Chemistry-I	III	Chemistry
Industrial Chemistry-II	IV	
Applied Zoology	III	Zoology
Animal Science	IV	
Basic Food Science	III	Home Science – Nutrition and Dietetics
Basic Nutrition and Dietetics	IV	
Women and Health	III	Biochemistry
Life style associated disorders	IV	
Medical Lab Technology	III	Microbiology
Applied Microbiology	IV	
Infectious Diseases	III	Biotechnology
Organic Farming	IV	
Basics of Fashion	III	Costume Design And Fashion
Interior Designing	IV	
Introduction to Computers and Office Automation	III	Computer Science
Introduction to Internet and HTML	IV	
Computer Fundamentals and E-mail	III	Information Technology
Introduction to HTML	IV	
Fundamentals of Computers	III	Computer Applications
Web Design with HTML	IV	
Horticulture – I	III	Botany
Horticulture – II	IV	
மருத்துவ தாவரவியல் - I	III	
மருத்துவ தாவரவியல் - II	IV	
Library and Information Science – I	III	Library Science
Library and Information Science - II	IV	

List of Generic Elective Courses (GEC) Offered

GENERIC ELECTIVE COURSE – 1

1. Human Rights/
2. Women Studies

GENERIC ELECTIVE COURSE – 2

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

ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)

1. Environmental Studies
2. Value Education

Nky;epiy fy;tp tiu jkpio Kj;d;ik ghkxf vLj;J gbf;fhj khztpfs; fPo;f;fz;l

ghlq;fis fl;lhak; gbf;f Ntz;Lk;.

1. mbg;gilj; jkpo; - vOj;jwpjy;
2. mbg;gilj; jkpo; - nkhopj;jpwdwpjy;

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE PROGRAMME

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

MEDIUM OF INSTRUCTION

English

COURSES OFFERED

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

EVALUATION SCHEME

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

PART III - Core Courses, Allied Courses & Discipline Specific Elective Courses**INTERNAL ASSESSMENT****Distribution of Marks****Theory**

Mode of Evaluation		Marks
Periodic Test	:	15
Assignment	:	5
Quiz	:	5
Total	:	25

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

Two Assignments - Better of the two will be considered

Three Quiz Tests - Best of the three will be considered

Practical

Mode of Evaluation		Marks
Periodic Test	:	30
Performance	:	10
Total	:	40

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

Performance - Attendance and Record

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

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

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

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

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 10)	Multiple Choice (two from each unit)	10	10	1	10
B Q. No.(11 -15)	Internal Choice – Either Or Type (one set from each unit)	5	5	7	35
C Q. No.(16-20)	Open Choice (one from each unit)	5	3	10	30
Total					75

CORE COURSES ASSESSMENT

Online Test will be conducted for the Core Courses in V & VI Semester.

Multiple Choice Test will be conducted for 50 marks.

PART IV - Non Major Elective Courses & Skill Enhancement Courses

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

Mode of Evaluation		Marks
Periodic Test	:	25
Assignment	:	10
Quiz	:	5
Total	:	40

- Three Periodic tests - Average of the best two will be considered
 Two Assignments - Better of the two will be considered
 Three Quiz Tests - Best of the three will be considered

Question Pattern**Duration: 1 Hour**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 4)	Open Choice	4	3	5	15
B Q. No.(5- 6)	Open Choice	2	1	10	10
Total					25

EXTERNAL EXAMINATION**Question Pattern****Duration: 2 Hours**

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 8)	Open Choice	8	6	5	30
B Q. No.(9- 13)	Open Choice	5	3	10	30
Total					60

PART IV- Generic Elective Courses and Ability Enhancement Compulsory Courses

Assessment by Internal Examiner only

- Model Examination is conducted after two periodic tests.
- Book and Study Material prepared by the Faculty Members of the respective departments will be prescribed.

ASSESSMENT PATTERN

Mode of Evaluation		Marks
Periodic Test	:	30
Assignment	:	10
Model Examination	:	60
Total	:	100

Two Periodic tests - Best of the two will be considered
 Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test
Duration: 1 Hour

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 4)	Open Choice	4	3	6	18
B Q. No.(5- 6)	Open Choice	2	1	12	12
Total					30

Question Pattern for Model Examination
Duration: 2 Hours

Section	Types of Question	No. of Questions	No. of Questions to be answered	Marks for each Question	Total Marks
A Q. No.(1- 8)	Open Choice	8	5	6	30
B Q. No.(9- 13)	Open Choice	5	3	10	30
Total					60

ELIGIBILITY FOR THE DEGREE

1. The candidate will not be eligible for degree without completing the prescribed Courses of study, lab work, *etc.*, and a minimum Pass marks in all the Courses.
2. Attendance, progress and conduct certification from the Head of the Institution will be required for the students to write the examination.
 - No Pass minimum for Internal Assessment.
 - Pass minimum for External Examination is 27 marks out of 75 for Core Courses, Discipline Specific Elective Courses and Allied Courses.
 - Pass minimum for External Examination is 21 marks out of 60 for Skill Enhancement Courses and Non Major Elective Courses.
 - Pass minimum for External Practical Examination is 21 marks out of 60
 - The aggregate minimum pass percentage is 40
 - Pass minimum for External Practical Examination is 21 marks out of 60 marks.
 - Pass minimum for Generic Elective Courses and Ability Enhancement Compulsory Courses is 40.

ATTENDANCE

The following rules are applicable to the students of all UG, PG and M.Phil. Programmes with effect from 2018-2019.

- a) The students with an attendance of 85% and above are permitted to appear for the Summative Examinations without any condition.
- b) The students with 78% - 84 % of attendance are permitted to appear for the Summative Examinations by paying a fine of ₹500/-
- c) The students with 66% - 77% of attendance can appear for the Summative Examinations only after getting special permission from the Principal. Special permission shall be granted by the Principal only on medical grounds and those students should also pay a fine of ₹1000/- along with the application form for exemption. If permission is not granted, they have to appear for the Summative Examinations in the next Semester by paying a fine of ₹1000/-
- d) The students who have less than 65% of attendance cannot appear for the Summative Examinations and have to repeat the whole semester.
- e) For Part V Courses, the students require 75% of attendance to get the required credit.
- f) For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations.

BACHELOR OF COMMERCE

Programme Code - 4027

PROGRAMME OUTCOMES

- Ponder over the learnt facts enabling a critical and in-depth understanding leading to its successful application in all walks of life.
- Vibrate with effective oral and written communication to reach the minds of multitudes.
- Widen social mobility by involving academic activities in materializing theories into reality.
- Outsource the knowledge acquired with social concern to enforce the national responsibility.
- Empower the core personality by imbibing values and practices inherent in the nation's heritage.
- Enlightened with a sensibility to nurture nature for a green future.
- Strengthen the passion for learning with vigour and self-motivation.

PROGRAMME SPECIFIC OUTCOMES

The students will be

- ✚ eligible for higher studies in M.Com., MBA, ACS, CMA, CA.
- ✚ employable in Financial Institutions and Educational Institutions.
- ✚ able to apply concepts and techniques used in Commerce.
- ✚ proficient in Entrepreneurship.

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BACHELOR OF COMMERCE (4027/4028/4031)

[B.Com., B.Com.(CA), B.Com. (Professional Accounting)]

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2018-2019

Components	Semester						Total Number of Hours (Credits)
	I	II	III	IV	V	VI	
Part I : Tamil /Hindi/ Alternate Course	5 (3)	5 (3)	-	-	-	-	10(6)
Part II : English	6(3)	6(3)	-	-	-	-	12(6)
Part III : Core Courses, Allied Courses and Discipline Specific Elective Courses:							
Core Course	5(5)	5(5)	5(5)	6(5)	6(5)	6(5)	33(30)
Core Course	-	-	5(5)	5(5)	6(5)	6(5)	22(20)
Core Course	-	-	5(4)	5(5)	6(4)	6(4)	22(17)
Core Courses Assessment - Online	-	-	-	-	0(1)	0(1)	0(2)
Allied Course	5(3)	5(3)	5(3)	5(3)	-	-	20(12)
Allied Course	5(3)	5(3)	5(3)	4(3)	-	-	19(12)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
DSEC	-	-	-	-	5(3)	5(3)	10(6)
Part IV : Non –Major Elective Courses, Generic Elective Courses, Ability Enhancement Compulsory Courses and Skill Enhancement Courses:							
AECC - Value Education	2(2)	-	-	-	-	-	2(2)
AECC - Environmental Studies	-	-	-	-	2(2)	-	2(2)
Non Major Elective Course	-	-	2(2)	2(2)	-	-	4(4)
SEC	2(2)	2(2)	2(2)	2(2)	-	2(2)	10(10)
SEC	-	2(2)	-	-	-	-	2(2)
GEC	-	-	0(1)	-	-	-	0(1)
GEC	-	-	1(0)	1(1)	-	-	2(1)
Part V – Extension Activities NSS/ Physical Education/YRC/ RRC/ Science Forum/ ECO Club/ Library and Information Science/ Consumer Club/Fitness Club	-	-	-	0 (1)	-	-	0(1)
Total	30 (21)	30 (21)	30 (25)	30 (27)	30 (23)	30(23)	180 (140)

DSEC: Discipline Specific Elective Course

SEC: Skill Enhancement Course

AECC : Ability Enhancement Compulsory Course

GEC: Generic Elective Course

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BACHELOR OF COMMERCE

Programme Code – 4027

PROGRAMME CONTENT

SEMESTER I

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part I	re;ijapay; - I	18UCOT11	5	3	3	25	75	100	
2.	Part II	English –I	18UENG11	6	3	3	25	75	100	
3.	Part III	Core Course -1	Financial Accounting – I	18UCOC11	5	5	3	25	75	100
4.		Allied Course -1	Managerial Economics	18UCOA11	5	3	3	25	75	100
5.		Allied Course -2	Elements of Company Organization	18UCOA12	5	3	3	25	75	100
6.	Part IV	SEC - 1	Ms-Office Practical	18UCOS11P	2	2	2	40	60	100
7.		AECC - 1	Value Education	18UGVE11	2	2	-	100	-	100
Total				30	21				700	

B.Com. - SEMESTER II

S.No.	Components		Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks		
								Int.	Ext.	Total
1.	Part I		re;ijapay;- II	18UCOT21	5	3	3	25	75	100
2.	Part II		English –II	18UENG21	6	3	3	25	75	100
3.	Part III	Core Course -2	Financial Accounting - II	18UCOC21	5	5	3	25	75	100
4.		Allied Course -3	Economic Development of India	18UCOA21	5	3	3	25	75	100
5.		Allied Course -4	Principles of Insurance	18UCOA22	5	3	3	25	75	100
6.	Part IV	SEC-2	E-Commerce Practical	18UCOS21P	2	2	2	40	60	100
7.		SEC-3	Tally Lab	18UCOS22P	2	2	2	40	60	100
Total					30	21				700

B.Com. - SEMESTER III

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part -III	Core Course -3	Cost Accounting	18UCOC31	5	5	3	25	75	100
2.		Core Course -4	Business Statistics	18UCOC32	5	5	3	25	75	100
3.		Core Course -5	Business Communication	18UCOC33	5	4	3	25	75	100
4.		Allied Course -5	Principles of Management	18UCOA31	5	3	3	25	75	100
5.		Allied Course -6	Information Technology	18UCOA32	5	3	3	25	75	100
6.	Part -IV	SEC -4	Soft Skill Development	18UCOS31	2	2	2	40	60	100
7.		NMEC -I	Practical Banking	18UCON31	2	2	2	40	60	100
8.		GEC - 1	1.Human Rights / 2. Women Studies	18UGEH31/ 18UGEW32	0	1	2	100	-	100
9.		GEC - 2	1. Constitution of India / 2. Modern Economics / 3. Adolescent Psychology / 4. Disaster Management	18UGEC41/ 18UGEM42/ 18UGEA43/ 18UGED44	1	-	-	-	-	-
				Total	30	25				800

B.Com. - SEMESTER IV

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part-III	Core Course -6	Partnership Accounting	18UCOC41	6	5	3	25	75	100
2.		Core Course -7	Business Mathematics	18UCOC42	5	5	3	25	75	100
3.		Core Course -8	Banking Theory, Law & Practice	18UCOC43	5	5	3	25	75	100
4.		Allied Course -7	Auditing	18UCOA41	5	3	3	25	75	100
5.		Allied Course -8	Entrepreneurship Development Programme	18UCOA42	4	3	3	25	75	100
6.	Part-IV	SEC -5	Mathematics for Competitive Examinations	18UCOS41	2	2	2	40	60	100
7.		NMEC -2	Basic Accounting Principles	18UCON41	2	2	2	40	60	100
8.		GEC - 2	1. Constitution of India/ 2. Modern Economics/ 3. Adolescent Psychology/ 4. Disaster Management	18UGEC41 / 18UGEM42 / 18UGEA43 / 18UGED44	1	1	2	100	-	100
9.	Part - V	Extension Activities			-	1	-			
Total					30	27	800			

B.Com. - SEMESTER V

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part-III	Core Course -9	Corporate Accounting	18UCOC51	6	5	3	25	75	100
2.		Core Course -10	Income Tax Law and Practice – I	18UCOC52	6	5	3	25	75	100
3.		Core Course -11	Business Legislations - I	18UCOC53	6	4	3	25	75	100
4.		DSEC-1	Business Environment / International Marketing	18UCOE51 / 18UCOE52	5	3	3	25	75	100
5.		DSEC-2	Financial Markets & Services / Portfolio Management	18UCOE53 / 18UCOE54	5	3	3	25	75	100
6.		Online Course	Core Courses Assessment	18UCOO51	-	1	-	50	-	50
7.	Part IV	AECC - 2	Environmental Studies	18UGES51	2	2	2	100		100
				Total	30	23				650

B.Com. - SEMESTER VI

S.No.	Components	Title of the Course	Course Code	Hours Per Week	Credits	Exam. Hours	Marks			
							Int.	Ext.	Total	
1.	Part-III	Core Course -12	Management Accounting	18UCOC61	6	5	3	25	75	100
2.		Core Course -13	Income Tax Law And Practice - II	18UCOC62	6	5	3	25	75	100
3.		Core Course -14	Business Legislations - II	18UCOC63	6	4	3	25	75	100
4.		DSEC-3	Human Resource Management / Industrial Relations	18UCOE61 / 18UCOE62	5	3	3	25	75	100
5.		DSEC-4	Retail Marketing / Marketing Research	18UCOE63 / 18UCOE64	5	3	3	25	75	100
6.		Online Course	Core Courses Assessment	18UCOO61	-	1	-	50	-	50
7.	Part-IV	SEC-6	Practical Advertising	18UCOS61P	2	2	2	40	60	100
				Total	30	23				650

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,sq;fiy tzpftpay;

(2018-19k; Mz;by; NrUk; khztHfSf;FhpaJ)

Kjy; gUtk;	re;ijapay; - I	Neuk; / thuk; : 5	
gFjp : 1		jukjp;g;G : 3	
ghlf; FwpaPl;L vz; 18UCOT11		mf kjpg;ngz; 25	Gw kjpg;ngz; 75

கற்றல் வெளிப்பாடு

,e;j ghlj;jpl;lk; Kbe;j gpwF> khzth;fs;

- re;ijapaiyg; gapYtjw;fhd mZFKiwfis mwpe;J nfhs;th;
- re;ijapaypd; mbg;gilf; Nfhl;ghLfis mwpe;J nfhs;th;
- gy;NtW re;ijapLifg; gzpfisg; gw;wp tphpthf Ghpe;J nfhs;th;;
- Nghf;Ftuj;J kw;Wk; gz;lff;fhg;G gw;wp mwpth;
- jug;gLj;Jjy; kw;Wk; tifg;gLj;Jjy; gw;wpj; njhpe;J nfhs;th;
- epjpasit epHzapf;Fk; fhuzpfsj; njspthfj; njhpe;J nfhs;th;

mj;jpahak; 1

re;ijap;d; nghUSk; ,yf;fzKk; : re;ijapd; tiffs; - Kf;fpaj;Jtk; -etPdr; re;ijapaypd; rpwg;gk;rq;fs; - re;ijapaiyg; gapYtjw;fhd mZFKiwfs; - re;ijapaw; Nfhl;ghL - re;ijapay; fyit - \$Wfs;. (15 kzp Neuk;)

mj;jpahak; 2

re;ijapLifg; gzpfSk; mtw;wpd; tiffSk; : ,lkhw;Wg;gzpfs; - nfhs;Kjy; nra;Ak; NghJ ftdpf;f Ntz;baitfs; - nfhs;Kjy; gzpf; - nfhs;Kjy; nra;Ak; topfs; - xd;Wjpul;Ljy; -

Kf;fpaj;Jtk; - rpf;fy;fs; - tpw;gid - nghUs; - Kf;fpaj;Jtk; - \$Wfs; - tpw;gid nra;Ak; topfs;.
(15 kzp Neuk;)

mj;jpahak; 3

Nghf;Ftuj;J : Kf;fpaj;Jtk; - tiffs; - rhiyg; Nghf;Ftuj;J - ,uapy; Nghf;Ftuj;J - ePHg;
Nghf;Ftuj;J - Nghf;Ftuj;Jr; rhjdj;ijj; NjHe;njLj;jy; - Nghf;Ftuj;Jj; Jiwapy; etPdf;
fz;Lgpbg;Gfs; - ruf;Fr; Nrkgp;gpd; nghUSk; ,yf;fzKk; - fhuzq;fs; - gz;lff; fhg;G -
gz;lfq;fspd; gzpfs; - tiffs; - ed;ikfs; - FiwghLfs; - ,e;jpahtpy; gz;lfq;fs;. (15 kzp
Neuk;)

mj;jpahak; 4

jug;gLj;JjYk; tifg;gLj;JjYk; : jug;gLj;Jjy; - juk; - juj;jpd; mbg;gilfs; - tifg;gLj;Jjy;
- jug;gLj;Jjy; kw;Wk; tifg;gLj;Jjyhy; tpisAk; ed;ikfs; - FiwghLfs; - ,e;jpa ju epHza
epWtdk;. (15 kzp Neuk;)

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V.V. VANNIAPERUMAL COLLEGE FOR WOMEN



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 VIRUDHUNAGAR - 626 001

B.Com. (2018 -19 onwards)

Semester I	FINANCIAL ACCOUNTING – I	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC11		Internal 25	External 75

COURSE OUTCOMES

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

- be familiar with types of accounts and accounting rules
- prepare Trial Balance, locate and rectify Errors
- prepare final accounts of Trading Concerns
- prepare final accounts of Non-Trading Concerns
- distinguish between Single Entry System and Double Entry System of Accounting
- apply various methods of providing Depreciation on fixed assets

UNIT I

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

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

UNIT II

Final Accounts of Trading Concerns: Meaning and Preparation of Trading Account, Profit & Loss Account and Balance Sheet – Opening and Closing Entries – Adjustments regarding Closing Stock, Prepaid Expenses, Outstanding Expenses, Income Receivable and Income Received in Advance, Bad Debts and Reserve for Doubtful Debts, Depreciation, Interest on Capital and Interest on Drawings. (15 Hours)

UNIT III

Final Accounts of Non-Trading Concerns (Non- Profit Organisations): Distinction between Receipts and Payments Account and Income and Expenditure Account – Treatment of items peculiar to Non-Trading Concerns – Preparation of Receipts and Payments Account, Income and Expenditure Account – Preparation of Balance Sheet (when Receipts and Payments Account and/or Income and Expenditure Account are / is given) (15 Hours)

UNIT IV

Single Entry System : Meaning – Definition – Characteristics – Methods of Ascertainment of Profit – Net Worth (Statement of Affairs) Method and Conversion Method – Distinction between Balance Sheet and Statement of Affairs – Steps in Ascertaining Profit or Loss under Net Worth Method – Preparation of Debtors Account, Creditors Account, Bills Payable Account and Bills Receivable Account under Conversion Method. (15 Hours)

UNIT V

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

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

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

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper: Theory : 40 %
Problems : 60 %

TEXT BOOK

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

REFERENCE BOOKS

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

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B.Com.
(2018 -19 onwards)

Semester I	ELEMENTS OF COMPANY ORGANISATION	Hours/Week:5	
Allied Course		Credits: 3	
Course Code 18UCOA12		Internal 25	External 75

COURSE OUTCOMES

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

- know the characteristics and classification of companies.
- describe the procedure for company formation, incorporation and commencement of business.
- understand the documents like Memorandum and Articles of Associations.
- be familiar with the contents of Prospectus.
- gain knowledge about share capital, kinds of shares and rights of shareholders.
- prepare Agenda, Minutes and Notice of meeting.

UNIT I

Introduction: Company – Meaning – Definition – Characteristics – Classification of Companies: On the basis of Incorporation, Liability, Ownership, Number of Members, Control and Other Types. (15 Hours)

UNIT II

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

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

UNIT III

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

UNIT IV

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

UNIT V

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

SELF STUDY FOR ASSIGNMENT

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

TEXT BOOK

Study material prepared by the Course Teacher.

REFERENCE BOOKS

1. Kapoor, N.D. (2013). *Elements of Company Law*, New Delhi: Sultan Chand & Sons, Revised Edition.

2. Balachandran, V. & Govindarajan, M. (2016). *A Student Handbook on Company Law and Practice*, Chennai: Vijay Nicole Imprints Private Limited.
3. Sulphey, M.M. & Basheer, (2013). *Law for Business*, New Delhi: PHT Learning Pvt. Ltd., 2nd Edition.

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B.Com. (2018 -19 onwards)

Semester I	MS-OFFICE PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 18UCOS11P		Internal 40	External 60

COURSE OUTCOMES

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

- create a document in Microsoft Word with formatting options.
- create table and insert pictures in Ms-Word.
- develop the skill in calculations with Ms-Excel.
- design PowerPoint presentations and prepare report with Access.

LIST OF PRACTICAL

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

10. Preparation of Power Point Presentation to introduce a course in the college. (It should contain at least 12 slides)

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B.Com.
(2018 -19 onwards)

Semester I	VALUE EDUCATION	Hours/Week: 2	
Ability Enhancement Compulsory Course		Credits: 2	
Course Code 18UGVE11		Internal 100	External -

COURSE OUTCOMES

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

- instill moral values of life in mind of students
- realize potential of human being and glory of human life
- be aware of Indian culture and heritage
- be aware of their rights as women and thereby enabling them to meet the challenges of life.

UNIT I: Values of Life

Introduction - Definition of Values - Significance of Values - Classification of Values
– Need for Value Education.

UNIT II: Values for Individual Welfare

Honesty and Integrity- Punctuality- Positive Thinking - Commitment at the Workplace .

UNIT III: Values for Familial Welfare/Peace

Respect and Love for Elders – Truthfulness- Harmonious Relationship – Hospitality.

UNIT IV: Values for Social Welfare/Prosperity

Patriotism and Non-Violence-Human Rights-Women's Rights.

UNIT V: Values for Spiritual Welfare/Well being

Faith in God- Meditation- Purity- Self Surrender.

BOOK PRESCRIBED

Maithili.B & Thilakam.C., *et al.* (2014) . *Value Education*. Chennai: New Century Book House (P) Ltd.

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B.Com.

(2018 -19 onwards)

Semester: II	FINANCIAL ACCOUNTING- II	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC21		Internal 25	External 75

COURSE OUTCOMES

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

- be familiar with Debtor system of Accounting for Dependent Branches.
- apply the rules of apportioning indirect expenses among various departments of a concern.
- calculate the amount of interest included in the instalment amount and account for Repossession in case of default.
- know about the features of Consignment, Joint Venture, Hire Purchase and Instalment Purchase System.
- distinguish between Accounting for Normal Loss and Abnormal Loss in Consignment.
- prepare ledger accounts of joint venture with or without joint bank transactions

UNIT I

Branch Accounts: Meaning – Objects – Types of Branches – Dependent Branches – Features of Dependent Branches – Accounting in respect of Dependent Branches (Excluding Stock and Debtors System and Wholesale Branch System) - Selling goods only for Cash- Branches Selling goods both for Cash and Credit – Goods Invoiced to Branches at Selling Price. (15 Hours)

UNIT II

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

UNIT III

Hire Purchase and Instalment Purchase Systems:

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

Instalment Purchase System: Accounting Treatment. (20 Hours)

UNIT IV

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

(15 Hours)

UNIT V

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

(15 Hours)

SELF STUDY FOR ASSIGNMENT

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

NOTE:

Composition of the Question Paper:

Theory	:	40 %
Problems	:	60 %

TEXT BOOK

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

REFERENCE BOOKS

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

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B.Com.**(2018 -19 onwards)**

Semester II	PRINCIPLES OF INSURANCE	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 18UCOA22		Internal 25	External 75

COURSE OUTCOMES

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

- know the basic principles of insurance
- apply the procedure for taking various types of insurance
- know the policy conditions of life, fire and marine insurance
- apply the procedure for making claims
- present the arguments for and against privatization of LIC
- describe the functioning of IRDA

UNIT I

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

UNIT II

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

(20 Hours)

UNIT III

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

UNIT IV

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

UNIT V

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

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

SELF STUDY FOR ASSIGNMENT

1. Aims of LIC
2. Insurance Ombudsman.

TEXT BOOK

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

REFERENCE BOOKS

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

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B.Com.

(2018 -19 onwards)

Semester II	E-COMMERCE PRACTICAL	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 18UCOS21P		Internal 40	External 60

COURSE OUTCOMES

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

- fill up different forms used in banks-withdrawal form, pay in slip, application forms, *etc.*,
- create e-mail id and send mail with and without attachment
- prepare payroll using MS-Excel
- surf currency rate, gold and silver rates, *etc.*

LIST OF PRACTICAL

1. Filling up of various forms used in banks – Account Opening Form, Pay – in – Slip, Withdrawal form, Cheque - Crossing.
2. Application for Demand Draft, ATM cum Debit card, Credit card, Online banking.
3. Filling up of various forms used in post office – Account opening form (Savings bank and Recurring deposit), Pay- in- Slip, Withdrawal form, eMO.
4. Filling up of application forms for PAN card and Passport.
5. Creation of E-mail ID.
6. Sending Mail with and without attachment.
7. Downloading Information – Commerce related topics.
8. Surfing Currency rate, Gold, Silver and Commodities (any two) rate.
9. Tax rate for Individual, HUF, Firm and Company.
10. Surfing the Market Price for the various shares and securities from the available Market indices.
11. RBI Rates – Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facility, Call Rate.

12. Preparation of Pay roll by using MS Excel.
13. Preparation of Wage sheet by using MS Access.

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B.Com. (2018 -19 onwards)

Semester II	TALLY - LAB	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 18UCOS22P		Internal 40	External 60

COURSE OUTCOMES

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

- know the procedure to create and open and alter company's details
- create ledger accounts in Tally
- prepare different types of vouchers
- display Trial Balance, Profit & Loss Account and Balance Sheet
- create Sales Invoice and Stock Summary

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

TEXT BOOK

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

REFERENCE BOOK

Tally 9, CSC Publications.

LIST OF PRACTICAL

1. Creation of a New Company
2. Alteration of Existing Company
3. Opening two or more Companies with Different Names
4. Creation of Group in Tally
5. Creation of Single and Multiple Ledger in Tally
6. Creation of Different Types of Vouchers
7. Creation of Ledger Accounts with Opening Balances – Preparation and Printing of Trial Balance and Balance Sheet
8. Creation of Ledger Accounts without Opening Balances – Voucher Entries covering all Types of Vouchers – Preparation and Printing of Daybooks, Ledgers and Trial Balance
9. Inventory – Stock Group Creation – Stock Item Creation – Preparation of Purchase Vouchers and Sales Vouchers with Stock Items and Quantity Data – Preparation of Stock Summary and Stock Ledger
10. Preparation of Sales Invoice with Stock Items, Quantity, Rate, Discounts and Tax Details and Printing Sales Invoice.

