

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
History of India upto A.D.1858	III	History(EM)
இந்திய வரலாறு கி.பி. 1858 வரை	III	History (TM)
Indian National Movement (A.D 1885-1947)	IV	History(EM)
இந்திய தேசிய இயக்கம் (கி.பி. 1885 – 1947)	IV	History(TM)
English for Professions I	III	English
English for Professions 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	IV	
Quantitative Aptitude – I	III	Mathematics
Statistics and Operation Research	IV	
Physics in Everyday life	III	Physics
Fundamentals of Electronics	IV	
Industrial Chemistry	III	Chemistry
Drugs and Natural Products	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 5	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

மேல்நிலை கல்வி வரை தமிழை முதன்மை பாடமாக எடுத்து படிக்காத மாணவிகள் கீழ்க்கண்ட

பாடங்களை கட்டாயம் படிக்க வேண்டும்.

1. அடிப்படைத் தமிழ் - எழுத்தறிதல்
2. அடிப்படைத் தமிழ் - மொழித்திறனறிதல்

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, National Cadet Corps

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 - Best 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 - Best 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 - Best 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 Internal Practical Examination is 19 marks out of 40
 - 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.

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 practice.
- Outsource the acquired knowledge with social concern to enforce the national responsibility.
- Empower the core personality by imbibing values and practices inherent in the nation's heritage.
- Enlighten 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 - M.Com., MBA, ACS, CMA, CA.
- ✚ employable in Financial Institutions and Educational Institutions.
- ✚ able to apply concepts and techniques in Commerce.
- ✚ proficient in Entrepreneurship.

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

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/ National Cadet Corps	-	-	-	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

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

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	சந்தையியல் - 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		சந்தையியல்- 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 Skills 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	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	18UCOS61	2	2	2	40	60	100
				Total	30	23				650

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

B.Com. (2018 -19 onwards)

Semester III	COST ACCOUNTING	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC31		Internal 25	External 75

COURSE OUTCOMES

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

- understand the objectives and advantages of cost accounting
- prepare cost sheet
- understand the various methods in pricing of materials
- calculate the wages payable to the workers
- prepare primary and secondary distribution summary of overhead
- apply an appropriate method of costing according to the nature of industry

UNIT I

Cost Accounting: Meaning - Objectives - Advantages – Limitations - Elements of Cost - Preparation of Cost Sheet. (10 Hours)

UNIT II

Material: Purchase of Materials – Purchase Procedure – Storekeeping - EOQ - Different levels of Stock – Material Issue Procedure – Pricing of Materials: Actual Price Methods: First In First Out, Last In First Out, Base Stock-Average Price Methods: Simple Average and Weighted Average. (15 Hours)

UNIT III

Labour and Direct Expenses: Direct Labour – Indirect Labour – Control of Labour Cost – Overtime – Control and Causes – Labour Turnover – Causes – Effect – Methods of Remuneration – Incentive Wage Plans – Taylor, Halsey, Rowan - Direct Expenses – Meaning – Control. (20 Hours)

UNIT IV

Overhead : Meaning – Classification - Allocation – Apportionment – Re-apportionment – Direct Re-distribution Method, Step Method, Repeated Distribution Method – Trial and Error Method- Simultaneous Equation Method – Absorption - Machine Hour Rate Calculation. (15 Hours)

UNIT V

Methods of Costing: Job Costing – Contract Costing – Process Costing: Preparation of Process Account with Normal Loss, Abnormal Loss and Abnormal Gains. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Cost Accounting Vs Financial Accounting.
2. Causes and Control of Idle Time.

Note:

Composition of the Question Paper: Theory : 33 %
Problems : 67 %

TEXT BOOK

Pillai, R.S.N. & Bagavathi, V. (2010). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 7th Edition, Reprint 2013.

REFERENCE BOOKS

1. Jain, S.P. & Narang, K.L. (2007). *Cost Accounting*, New Delhi: Kalyani Publishers, 8th Edition, Reprint 2010.
2. Iyengar, S.P. (2005). *Cost Accounting*, New Delhi: S.Chand and Company Ltd, 10th Revised Edition, Reprint 2010.



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

B.Com. (2018 -19 onwards)

Semester III	BUSINESS STATISTICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC32		Internal 25	External 75

COURSE OUTCOMES

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

- gain knowledge about the basic concepts of statistics
- understand and distinguish the methods of sampling
- apply the skill in classifying and tabulation of data
- apply statistical tools such as correlation, regression and time series for analysing the data
- construct index numbers
- find out association between two attributes

UNIT I

Statistics: Meaning– Importance – Functions – Limitations – Primary and Secondary Data– Meaning – Methods of collecting primary data – Sources of Secondary Data – Census Method – Sampling Method – Methods of Sampling – Classification of Data: Rules and Types, Frequency Distribution – Tabulation: Parts, Rules and Types - Diagrammatic Presentation: Rules and Types. (12 Hours)

UNIT II

Measures of Central Tendency and Dispersion : Arithmetic Mean - Combined Arithmetic Mean – Weighted Arithmetic Mean -Median - Mode – Dispersion – Range - Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation. (15 Hours)

UNIT III

Correlation analysis: Definition – Correlation and Causation – Methods of Correlation – Karl Pearson’s Correlation – Spearman’s Rank Correlation – Concurrent Deviation. (15 Hours)

UNIT IV

Regression analysis: Definition - Uses – Algebraic method of Regression: Regression lines and Regression Equations.

Index numbers: Introduction, Meaning, Definition, Characteristics and Types of Index Numbers – Methods of Constructing Index Numbers - Simple Aggregate, Simple Average of Price Relatives - Weighted Aggregate Index Numbers, Laspeyre’s Method, Paasche’s Method, Fisher’s Ideal Method, Time Reversal Test, Factor Reversal Test– Chain Base Method–Difference between Chain Base Method and Fixed Base Method– Conversion of Chain Base Index into Fixed Base Index–Base Shifting – Splicing two Index Number series– Methods of Constructing Consumer Price Index. (18 Hours)

UNIT V

Association of Attributes: Classification – Uses–Positive and Negative Classes– Types of Association– Yule’s Co-efficient of Association.

Analysis of Time Series: Components of Time Series – Methods of Measurement of Trend - Free Hand or Graphic, Semi Average, Moving Average and Methods of Least Square. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Correlation.
2. Problems in the construction of Index numbers.

Note:

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

TEXT BOOK

Pillai, R.S.N. & Bagavathi,V. (2017). *Statistics*, New Delhi: S.Chand & Company Ltd., 8th Edition, Reprint.

REFERENCE BOOKS

1. Gupta, S.C. & Indra Gupta, (2008).*Business Statistics*, Mumbai: Himalaya Publishing House.
2. Gupta S.P.(2006). *Statistical Methods*, New Delhi: Sultan Chand & Sons.



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

B.Com. (2018 -19 onwards)

Semester III	BUSINESS COMMUNICATION	Hours/Week: 5	
Core Course		Credits: 4	
Course Code 18UCOC33		Internal 25	External 75

COURSE OUTCOMES

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

- be aware of the principles of effective communication
- understand the various forms of communication
- grasp the different types of business letter
- develop the skill of writing business letters
- be familiar with the sales and credit letters
- comprehend the knowledge about correspondence with government authorities

UNIT I

Business Correspondence: Essentials of a good Business Letter – Structure/Layout of a Business Letter- Communication: Definition – Purpose – Importance – Process – Barriers- how to overcome communication barriers – Principles of Effective Communication. (15 Hours)

UNIT II

Forms of Communication: Classification – Verbal – Non-Verbal – Directions of Communication – Formal and Informal Communication – Modern Forms of Communication – Fax, Internet/E-mail, Video Conferencing. (15 Hours)

UNIT III

Business Letters: Enquiries, Quotations and Tender Notices – Placing orders and their Fulfillment – Complaints (Claims) and Adjustments. (15 Hours)

UNIT IV

Sales Letters and Credit Letters: Circular and Sales Letters–Status Enquiries and Credit Letters – Collection Letters. (15 Hours)

UNIT V

Other Correspondence: Export – Import Correspondence – Correspondence with Banks and Public Authorities (Government Department, Income Tax and Sales Tax Authorities, Provident Fund Authorities and Postal Authorities) (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Correspondence with Insurance Companies
2. Characteristics of a Good Business Letter

TEXT BOOK

Jain, V.K. & Om Prakash Biyani, (2010). *Business Communication*, New Delhi: S.Chand & Company Limited, Reprint.

REFERENCE BOOKS

1. Pillai, R.S.N. & Bagavathi, (2011). *Modern Commercial Correspondence*, New Delhi: S.Chand & Company Ltd., Reprint.
2. Urmila Rai & Rai, S.M.(2010). *Business Communication*, Mumbai: Himalaya Publishing House Pvt., Ltd., 9th Revised Edition.

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

B.Com. (2018 -19 onwards)

Semester III	PRINCIPLES OF MANAGEMENT	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 18UCOA31		Internal 25	External 75

COURSE OUTCOMES

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

- understand the nature and scope of management
- know the basic principles of management and scientific management
- be familiar with the functions of management
- gain knowledge about organisation, types of organisation, organisation chart and organisation manuals
- describe the functions of staffing and theories of motivation
- know the concept of co-ordination and controlling.

UNIT I

Management: Meaning, Definition, Characteristics – Functions – Importance – Administration and Management – Administration Vs Management – Management: Art or Science; Profession – Fayol's Principles of Management – Taylor's Principles of Scientific Management. (15 Hours)

UNIT II

Planning: Meaning – Characteristics – Importance – Steps in Planning Process – Methods of Planning – Forecasting – Planning Vs Forecasting – Management By Objectives (MBO) – Management By Exception (MBE). (15 Hours)

UNIT III

Organising: Meaning – Characteristics – Functions – Importance – Types of Organisation: Line Organisation – Functional Organisation – Line and Staff Organisation

– Committee Organisation – Organisational Charts – Organisational Manuals –
Delegation – Centralisation – Decentralisation – Span of Management. (15 Hours)

UNIT IV

Staffing: Meaning – Functions of Staffing

Directing – Meaning – Importance – Principles

Motivation – Meaning – Importance – Types – Leadership - Meaning – Importance –
Theories – Styles of Leadership. (15 Hours)

UNIT V

Coordination: Meaning – Importance – Principles

Controlling: Meaning – Steps in Control Process – Control Techniques (PERT and CPM only).
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Management Vs Administration.
2. Delegation Vs Decentralisation.

TEXT BOOK

Ramasamy, T. (2008). *Principles of Management*, New Delhi: Himalaya Publishing
House Pvt. Ltd. 9th Edition.

REFERENCE BOOKS

1. Prasad, L.M. (2007). *Principles of Management*, New Delhi: Sultan Chand & Sons, 7th Edition.
2. Natarajan, K. & Ganesan, K.P. (2018). *Principles of Management*, Mumbai:
Himalaya Publishing House, 7th Edition.



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

B.Com. (2018 -19 onwards)

Semester III	INFORMATION TECHNOLOGY	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 18UCOA32		Internal 25	External 75

COURSE OUTCOMES

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

- know the characteristics and classification of computers
- be familiar with the devices in computers
- understand the programming languages and operating system
- get the knowledge of computer networks
- be aware of computer virus and its categories
- gain knowledge about internet and protocols

UNIT I

Introduction to Computers : Importance of Computers – Characteristics of Computers – Uses of Computers – Parts of a Computer – Classification and Size of Computers – Super Computer – Mainframes – Minicomputer – Work Stations – Micro Computers – Components of a Computer – Block Diagram. (15 Hours)

UNIT II

Input devices: Magnetic Ink Character Recognition (MICR) -Optical Character Reading (OCR) - Optical Mark Recognition - Output Devices - Printers - Storage Devices - Floppy - Magnetic Disc - Optical Disks -Tape Drives. Memory: Primary and Secondary Memory - RAM – ROM – PROM – EPROM – EEPROM. (15 Hours)

UNIT III

Number System: Binary to Decimal – Decimal to Binary.

Programming Languages: Machine – Assembly – High Level – Compiler and Interpreter.

Operating System: Meaning – Functions - Popular Operating Systems - Step Programming. (15 Hours)

UNIT IV

Computer Networks : Network Topologies - Star - Ring - Bus –LAN – MAN – WAN - SAN - Client Server - Peer-to-Peer - Wireless Networks - Computer Virus – Types – Characteristics – Categories – Information Highway. (15 Hours)

UNIT V

Internet, Intranet and Extranet: Meaning – Uses – URL -E-mail – World Wide Web –Internet Protocols – TCP/IP Transfer Protocol, Telnet, Network News. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Generation of Computers
2. Flow chart

TEXT BOOK

Alexis Leon & Mathews Leon (2008). *Introduction to Information System*, Chennai: Vijaya Nicole Imprints Private Ltd., 2nd Edition, Reprint.

REFERENCE BOOKS

1. Rajaraman,V. (2010). *Fundamentals of Computers*, New Delhi: Prentice-Hall of India Private Ltd., 5th Edition.
2. Alexis Leon & Mathews Leon (1999). *Fundamentals of Information Technology*, Chennai: Vijaya Nicole Imprints Private Ltd.



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

B.Com. (2018 -19 onwards)

Semester III	SOFT SKILLS DEVELOPMENT	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 18UCOS31		Internal 40	External 60

COURSE OUTCOMES

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

- differentiate soft skills and hard skills
- recognise the art of Listening, Speaking, Reading and Writing
- understand the importance of time management and cope up with stress
- be familiar with the preparation of curriculum vitae, group discussion and interview

UNIT I

Soft Skills : Meaning - Definition – Soft Skills Vs Hard Skills–Significance of Soft Skills – Components of Soft Skills – Practice of Soft Skills - Factors Determining Soft Skill – Biological Factors – Family and Social Factors – Situational Factors – Cultural Factors. (6 Hours)

UNIT II

Art of Listening: Principles of Listening – Types of Listening – Tips to Improve Listening.

Art of Speaking: Features of Speaking – Activities that Improve Speaking

Art of Reading: Importance of Reading – Types of Reading – Tips for Effective Reading.

Art of Writing: Importance of Writing Skills – Tips for Improving Writing. (6 Hours)

UNIT III

Interpersonal Behavior: Meaning – Types: Co-operative Behaviour – Conflicting Behaviour – Strategies of Interpersonal Conflict Resolution

Time Management: Meaning – Secrets of Time Management – Difficulties in Time Management – Tips for Successful Time Management.

Stress Management: Meaning – Effects of Stress - Kinds of Stress - Tips for Effective Stress Management. (6 Hours)

UNIT IV

Preparing Curriculum Vitae, Resume: Meaning of Resume, CV and Bio-Data, Tips for Writing an Application Letter – Specimen of Solicited and Unsolicited Application Letter - Preparation of CV – Tips for Preparation of CV – Specimen of CV, Bio-Data and Resume.

Group Discussion: Meaning, Purpose of Group Discussion – Tips for Group Discussion. (6 Hours)

UNIT V

Interview: Meaning- Job Interview - Preparations to Face Interview – Preparation Before, During and After Interview – Role of Interviewer.

Telephonic Interview: Tips for the Preparation of Telephonic Interview – Practice for Telephonic Interview – Points Considered During and After Telephonic Interview

Job Fair: Meaning – Tips to attend Job Fair. (6 Hours)

SELF STUDY FOR ASSIGNMENT

1. Self-introduction, Conversation with your Senior College Mate about the College Environment.
2. Good Manners and Conduct.

TEXT BOOK

Study Material Prepared by the Course Teacher.

REFERENCE BOOKS

1. Alex, K. (2011). *Soft Skills*, New Delhi: S.Chand Company Limited, 2nd Revised Edition.
2. Natarajan.L. & Santhakumari, P. (2018). *Soft Skills Development*, Chennai: Margham Publication, 1st Edition.



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

B.Com. (2018 -19 onwards)

Semester III	PRACTICAL BANKING	Hours/Week: 2	
Non Major Elective Course		Credits: 2	
Course Code 18UCON31		Internal 40	External 60

COURSE OUTCOMES

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

- be familiar with the procedure for opening an account and types of deposits
- understand the negotiable instruments
- gain the knowledge about e-banking
- develop the skills regarding the usage of electronic payment system

UNIT I

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

UNIT II

Deposits: Types – Savings – Current – Fixed – Recurring. (4 Hours)

UNIT III

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

UNIT IV

E-Banking: Mobile Banking – Internet Banking – Green Banking. (6 Hours)

UNIT V

Electronic Payment System: ATM - Debit Card - Credit Card, Smart Card, NEFT, RTGS. (8 Hours)

SELF STUDY FOR ASSIGNMENT

1. Filling up of Account Opening Form and Writing of Cheque.
2. Electronic Purse(E-Purse).

TEXT BOOK

Study Material Prepared by the Course Teacher.

REFERENCE BOOKS

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

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

Semester: III	HUMAN RIGHTS (2018 -19 onwards)	Hours/Week: 0	
Generic Elective - 1		Credits : 1	
Course Code: 18UGEH31		<u>Internal</u> 100	<u>External</u> -

COURSE OUTCOMES

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

- understand the basic concepts on human rights and human values.
- learn the definition and the development of human rights.
- understand the various theories on human rights.
- know the international instruments and conventions on human rights.
- acquire idea of the evolution of human rights in India.
- imbibe the knowledge of human rights violation in India.

UNIT I

Human Rights - Definition – Development of Human Rights: The Magna Carta (1215) - The Declaration on Rights of Man and Citizen (1789) - The Bill of Rights (1791).

UNIT II

Universal Declaration of Human Rights (1948) - International Covenant on Civil and Political Rights– International Covenant on Economic, Social and Cultural Rights.

UNIT III

Human Rights in India - Constitutional Guarantees on Human Rights - The Protection of Human Rights Act (1993).

UNIT IV

National Human Rights Commission - State Human Rights Commission – Human Rights Court.

UNIT V

Human Rights Violations in India- Children – Women – Refugees – Minorities – SCs & ST – Trans-gender.

TEXT BOOK

Study Material prepared by the faculty in Department of History.

REFERENCE BOOKS

1. Basu,L.N. (2006). *Human Rights: Practice and Limitations*, Jaipur: Pointer Publishers.
2. Chauhan,S.R, and Chauhan,N.S (ed.), (2007). *International Dimension of the Human Rights*, Vol. I – III, New Delhi: Rajdhani Publishers.
3. Gupta,U.N. (2004). *Human Rights*, Vol.I – IV, New Delhi: Atlantic Publishers.
4. Natarajan,A. (2004). *Human Rights in International Perspectives*, Madurai: Munnetra Pathipagam.
5. Raja Muthirulandi, E. (2003). *Manidha Urimaigal (Tamil)*, Madurai: BPI Publishers.

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

Semester: III	WOMEN STUDIES	Hours/Week: 0	
Generic Elective - 1		Credits : 1	
Course Code: 18UGEW32		(2018 -19 onwards)	<u>Internal</u> 100

COURSE OUTCOMES

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

- understand the concept of feminism.
- acquire the knowledge on the atrocities committed against women.
- know more of women's organisations and political rights.
- know about the various government welfare schemes for women.
- gain knowledge on the legal rights of women.
- analyse the real empowerment of women in all fields.

UNIT I

Women Studies - Definition - Feminism- Kinds of Feminism.

UNIT II

Violence Against Women – Female Foeticide–Domestic violence - Problems of working women -Eve-Teasing - Sexual Harassment- Portrayal of women in Mass Media.

UNIT III

Women Indian Association -National Council of Women in India - Self Help Groups – Panchayat Raj and role of women in politics -NGOs and women Development.

UNIT IV

Central Government's Social Welfare schemes- State Government's Social Welfare Programmes for Women – Women and Children.

UNIT V

Dowry Prohibition Act 1961 - Equal Remuneration Act 1976 – Hindu Women’s Right to Property Act 1989 – Prohibition of indecent Representation of Women Act 1987 – Domestic Violence (Prevention) Act 2005 – POCSO Act 2012.

TEXT BOOK

Study Material prepared by the faculty in Department of History.

REFERENCE BOOKS

1. Anwarul Yaquin, Badar Anwar, (1982). *Protection of Women Under the Law*, New Delhi.
2. Chatterjee, B.B, (1971). *Impact of Social Legislation on Social Change*, Calcutta.
3. Gandhi,M.K., (1962). *Women and Social Injustice*, Ahemadabad.
4. Gangrade,K.D, (1978). *Social Legislation in India, Vol.I and II*, Delhi.
5. Mandakini Das, Pritirekha, Das Pathnayak (ed)., (2010). *Empowering Women: Issues and Challenges and Strategies*, New Delhi.

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

Semester: III & IV	CONSTITUTION OF INDIA	Hours/Week: 1 + 1	
Generic Elective - 2		Credits : 1	
Course Code: 18UGEC41		(2018 -19 onwards)	<u>Internal</u> 100

COURSE OUTCOMES

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

- understand the basic tenets of the constitution.
- realize the duties and responsibilities as a citizen of India.
- shine in competitive examinations.
- understand that the constitution is a base for the functioning of the Government
- aware of the actual working of political institutions.
- know the powers of judiciary in the protection of citizen.

UNIT I

Constituent Assembly - Sources – Salient Features of the Constitution – Fundamental Rights – Fundamental Duties – Directive Principles of State Policy.

UNIT II

President and Vice-President – Election, Position, Powers and Functions – Prime Minister and his cabinet.

UNIT III

Indian Parliament – Lok Sabha and Rajya Sabha – Composition – Powers and Functions.

UNIT IV

Process of Law making – Committee system – Mode of Amendments-
Constitutional Amendments.

UNIT V

Judiciary – Supreme Court – Composition - Powers and Functions – Judicial
Review - State Government – Governor - Chief Minister- High court.

TEXT BOOK

Study Material prepared by the faculty in Department of History.

REFERENCE BOOKS

1. Gomathinayagam,P& Anusuya,R. (1980). *Modern Governments*, Rajapalayam: Sri Vinayaga Pathipagam.
2. Kapur,A.C. (1975). *Select Constitutions*, New Delhi: S.Chand & Co.
3. Kasthuri,J. (1998). *Modern Governments*, Udumalpet, Ennes Publications.
4. Mahajan, V.D. (1969). *Select Modern Governments*, New Delhi: S.Chand & Co.
5. Ramalingam, T.S. (1971). *Modern Governments*, Madurai, T.S.R. Publications.

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

Semester: III & IV	MODERN ECONOMICS (2018-2019 Onwards)	Hours/Week: 1 +1	
Generic Elective - 2		Credits: 1	
Course Code 18UGEM42		Internal 100	External -

COURSE OUTCOMES

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

- understand the economic development and the various sectors of Indian Economy.
- get clear knowledge about economic issues.
- get introduced to the framework of Budgets and Income and Expenditure of the Government.
- understand the role of banks in economic development.
- apply the E-payment methods in day to day life.

UNIT I: Economic Development: Economic Development – Meaning – Nature of Indian Economy – Features of Indian Economy - Agriculture and Economic Development – Industrial Sector and Economic Development – LPG – Advantages and Disadvantages – MNCs – Obstacles to Economic Development.

UNIT II: Economic Issues: Population growth in India –Causes – Measures –Poverty – Causes – Measures – Unemployment – Causes – Types – Measures.

UNIT III: Government Budget and the Economy: Meaning –Types –Principles of Budgeting –Budgetary Procedure –Direct and Indirect Taxes –Merits –Demerits –Causes for Growth of Public Expenditure.

UNIT IV: Role of Commercial Banks in Economic Development: Commercial Banks – Classifications – Public Sector Banks – Merits - Private Sector Banks – Merits – Differences between Public Sector Banks and Private Sector Banks - Role of Commercial

Banks in Economic Development —Innovative Schemes for developing Infrastructure – Demonetization – Reasons for Demonetisation – Merits and Demerits of Demonetisation.

UNIT V: E-Banking: E-Banking – Advantages – Disadvantages – Mobile Banking – Facilities – Advantages – Disadvantages - Internet Banking – Types – Features – Advantages – Disadvantages – Electronic Payment System (EPS) – Meaning – Benefits – Disadvantages – Methods of EPS– ATM – Debit Card – Credit Card – Smart Card– Electronic Clearing Service (ECS) – National Electronic Funds Transfer (NEFT) – Real Time Gross Settlement (RTGS) - Risks involved in E-Payments – Security tips to overcome Risks in E-Payments

TEXT BOOK

Study Material prepared by the faculty in Department of Commerce and Economics.

REFERENCE BOOKS

1. Sankaran .S, (2012). *Micro Economics*, Chennai: Margham Publications.
2. Sankaran. S, (2012). *Monetary Economics*, Chennai: Margham Publications.
3. Ruddar Dutt and Sundharam. K.P.M., (2017). *Indian Economy*, New Delhi: S. Chand & Company Ltd.
4. Mithani.D.M., (2010). *Money, Banking, Trade and Public Finance*, Mumbai: Himalaya Publishing House.
5. Rama. A and Aruna Devi. A. (2019). *Banking Technology*, Chennai: New Century Book House (P) Ltd.

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

Semester: III & IV	ADOLESCENT PSYCHOLOGY (2018 -19 onwards)	Hours/Week: 1+ 1	
Generic Elective- 2		Credits: 1	
Course Code 18UGEA43		Internal 100	External -

COURSE OUTCOMES

On completion of the course, students will be able to

- gain knowledge regarding the changes in different domains of development during adolescence.
- develop and maintain good relationship with parents and peers.
- aware of the issues challenging adolescents and measures to be taken to prevent those issues.
- face the challenges they face across the life span
- adopt a few counseling techniques.

UNIT I

Adolescence- Age of adolescence, characteristics, problems of adolescence. Biological transitions, Emotional transitions, Social transitions, Cognitive transitions, Changes in moral behavior, Developmental tasks.

UNIT II

Challenges of Adolescents-Health issues, Sexually transmitted diseases, Mental health issues, Social issues- Sexual abuse, Substance abuse, Influence of electronic media.

UNIT III

Development of Self- Identity development and autonomy, self - esteem, Gender and self- regulation. Self-reliance and personal decision making process. Peer Pressure and Family conflicts.

UNIT IV

Counselling – Styles of Counselling – An effective Counseling relationship-
Managing crises – Effective Counselor - Maintain boundaries – Taking care of
ourselves.

UNIT V

Qualities of a good Counsellors

Empathy – open mindedness – Genuine and Trust Winning – Maintaining
confidentiality – certain Do's and Dont's.

Related Experience

Discussion about the problems confronting adolescents today.

Group discussion on the use and misuse of electronic media by adolescents.

Discussion on issues relating to parent, adolescents relationship.

To study about the health problems of adolescents.

To make a study on the stress experience by adolescents.

Critical Analyses issues and debates in Counseling psychology.

Reflect on the their role in different fields of Counseling.

TEXT BOOK

Study Material prepared by the faculty in Department of Home Science.

REFERENCE BOOKS

1. Chauhan S. (1983), *Psychology of Adolescence*, New Delhi: Allied Publishers Private Limited.
2. Elizabeth B Hurlock (1985). *Developmental Psychology A Life - Span Approach*, New York: TMH Edition.
3. Aron, A., & Aron, E.N. (1994). *Statistics for Psychology*. New Jersey: Prentice Hall.
4. Miles, J. (2001). *Research Methods and Statics*, Exeter: Crucial.

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

Semester: III & IV	DISASTER MANAGEMENT (2018 -19 onwards)	Hours/Week: 1+ 1	
Generic Elective-		Credits: 1	
Course Code 18UGED44		Internal 100	External -

COURSE OUTCOMES

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

- get a general insight in the dimensions of disasters caused by nature as well as the disasters and environmental hazards induced by human developmental activities
- become aware of the fundamentals of disaster assessment and environmental impact assessment
- become sensitized to the various institutional agencies for disaster management
- be aware of disaster recovery plan
- understand the association at National, State and District level of cope up with disaster

UNIT I

Disaster – Features and Effects of Disaster – Process of Disaster – Hazards and its Classification – Vulnerability and its Categories - Stages in Disaster – Disaster Management and its Activities – Disaster Management Cycle.

UNIT II

Earthquake - Factors Determining Earthquakes –Seismic Waves in Earthquake Processes - Magnitude and Intensity - Earthquake Damages - Disaster Management and Earthquake.

Volcanoes - Active and Non-Active Volcanoes - Types of Volcanoes – Landslides - Basic Causes of Landslides – Tsunami - Causes of Tsunami - Tsunami Warning System - Disaster Management Team and Tsunami – Flood - Types of Flood - Damages due to Floods.

UNIT III

Damage Assessments for Different Disaster – Objectives, Features, Levels, Types: Damage to Buildings, House Property, Land, Crops and Live Stock – Impact of Human Lives – Assessment Damages - Damage Reports: Flash Report, Initial Report, Interim Report, Specialist Report and Final Report – Points to be Considered while Preparing Reports - Reporting Format and Quantification of Needs– Disaster Assistance: Individual Assistance and Public Assistance.

UNIT IV

National Crisis Management Committee (NCCM), State Crisis Management Group (SCMG): Task, District Disaster Management Committee, Disaster-Related Roles and Resources, Disaster Agencies, Site Operations Centre and Rescue Camps.

UNIT V

Disaster Mitigation Strategies in Floods and Water Hazards, Earthquakes, Volcanic Eruptions, Landslides, Drought and Desertification – Main Mitigation Strategies - - The Disaster Recovery Planning: Objectives and Phases - Reconstruction and Rehabilitation: Physical, Social, Psychological and Economic rehabilitation.

TEXT BOOK

Study material prepared by the faculty in Department of Commerce.

REFERENCE BOOKS

1. Rajdeep Dasgupta. (2011). *Disaster Management and Rehabilitation*, New Delhi: Mittal Publications.
2. Sunder.I. & Sezhiyan.T. (2012). *Disaster Management*, New Delhi : Sarup and Sons.
3. Ramana Murthy.K. (2004). *Disaster Management*, New Delhi: Dominant.

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

B.Com. (2018 -19 onwards)

Semester IV	PARTNERSHIP ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 18UCOC41		Internal 25	External 75

COURSE OUTCOMES

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

- calculate the value of goodwill when a partner is admitted
- understand the accounting treatment in case of retirement and death of a partner
- be aware of order of payment when the firm is dissolved
- apply the Garner Vs. Murray case at the time of dissolution of partnership
- be familiar with the accounting procedure in case of amalgamation of firm
- prepare the statement of affairs at the time of insolvency of firm

UNIT I

Partnership: Meaning of Partnership – Partnership Deed – Profit and Loss Appropriation Account – Capital Accounts of Partners.

Admission of a Partner: Accounting Adjustments – Adjustment for Goodwill (as per New Accounting Standard) (20 Hours)

UNIT II

Retirement of a Partner: Accounting Problems – Payment to the Retiring Partner.

Death of a Partner: Amount due to the Deceased Partner – Joint Life Policy Account – Accounting Treatment. (22 Hours)

UNIT III

Dissolution of a Firm: Accounting Treatment.

Insolvency of Partners: Insolvency of a Partner - Garner Vs. Murray Case – Insolvency of Two Partners – Insolvency of All the Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method. (18 Hours)

UNIT IV

Amalgamation of Firms: Accounting Treatment.

Sale of Partnership to a Limited Company: Accounting Treatment.

(15 Hours)

UNIT V

Insolvency of a Partnership Firm: Procedure under Insolvency Acts – Distinction between Insolvency of an Individual and a Partnership Firm - Preparation of Statement of Affairs – Deficiency Account. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Partners
2. Difference between Balance Sheet and Statement of Affairs

Note:

Composition of Question paper: Theory : 33 %

Problem : 67 %

TEXT BOOK

Reddy, T.S. & Murthy, A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.

REFERENCE BOOKS

1. Arulanandam, M.A. & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2016.
2. Gupta, R.L. & Radhasamy, M. (2007). *Advanced Accountancy*, New Delhi: Sultan Chand & Sons, 13th Revised Edition, Reprint 2009.

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

B.Com. (2018 -19 onwards)

Semester IV	BUSINESS MATHEMATICS	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC42		Internal 25	External 75

COURSE OUTCOMES

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

- comprehend arithmetic progression and geometric progression
- develop the skills in permutations and combinations
- know about the elements of set theory and helps in solving problems using venn diagram
- be familiar with the types of matrices and properties of determinants
- gain knowledge about compound interest and banker's gain
- understand the differential and integral calculus

UNIT I

Number System -Arithmetic Progressions(A.P): n^{th} term of an A.P – Sum of First 'n' Natural Numbers – Sum of n terms of an A.P - Geometric Progression (G.P) – n^{th} term of a G.P – Sum of n terms of a G.P - Permutations – Fundamental Counting Principles – Circular Permutations - Combinations – Permutation Vs Combination.

(15 Hours)

UNIT II

Elements of Set Theory: Definition – Symbols – Roster Method, Rule Defining Method and Description Method – Types of Sets – Union and Intersections – Subsets - Complements – Difference of Two Sets – Solving Problems using Demorgan's Law.

(10 Hours)

UNIT III

Matrices: Types – Addition – Multiplication- Matrix Inversion – Determinants – Properties – Solving a System of Linear Equation using Matrix Inversion. (20 Hours)

UNIT IV

Common Arithmetic: Compound Interest – Effective Rate of Interest – Depreciation – Annuity – Present Value – Discounting of Bills – Face Value of Bills – Due Date – Banker's Discount – True Discount – Banker's Gain. (15 Hours)

UNIT V

Calculus: Differential Calculus (excluding trigonometric function) – Rules – Sum Rule – Product Rule – Quotient Rule – Function of a Function Rule (simple problems only) – Maxima and Minima – Methods of Integral Calculus – Rules (excluding integration by parts or fractional integration) (simple problems only). (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Venn Diagram – Demorgan's Law.
2. Simple Interest.

Note:

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

TEXT BOOKS

1. Ponniselvi,M. & Sridevi,N. (2011). *Business Mathematics*, Virudhunagar: Yoga Publishing House, 2nd Revised and Enlarged Edition, (Unit I).
2. Manoharan,M. & Elango,C. (2007). *Business Mathematics*, Palani: Palani Paramount Publications, 4th Revised and Enlarged Edition, Reprint 2018.

REFERENCE BOOKS

1. Vittal.P.R. (2012). *Business Mathematics*, Chennai: Margham Publications, 6th Edition.
2. Sundaresan,V. & Jeyaseelan. (2008). *An Introduction to Business Mathematics*, New Delhi: S. Chand &Company Ltd.

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

B.Com. (2018 -19 onwards)

Semester IV	BANKING THEORY, LAW AND PRACTICE	Hours/Week: 5	
Core Course		Credits: 5	
Course Code 18UCOC43		Internal 25	External 75

COURSE OUTCOMES

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

- gain knowledge on banking concepts
- develop the skills in crossing and endorsing a cheque
- be familiar with the statutory protection to a paying banker
- know the duties of collecting banker
- understand the principles of sound lending and modes of creating charge
- update with the modern trends in banking

UNIT I

Introduction: Banking - Definition – Meaning of Banker and Customer - Relationship between a Banker and a Customer - Special Types of Customers- Minor, Lunatic, a Partnership Firm and a Joint Stock Company - General Precautions for Opening an Account - Types of Deposits – Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit. (15 Hours)

UNIT II

Negotiable Instruments : Features - Cheque – Meaning – Definition - Features – Drawing of a Cheque – Crossing of a Cheque and its Significance - Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement. (15 Hours)

UNIT III

Paying Banker: Precautions before Honouring a Cheque - Payment in Due Course – Holder in Due Course - Statutory Protection to a Paying Banker.

Collecting Banker: Holder for Value - Statutory Protection – Duties of a Collecting Banker. (15 Hours)

UNIT IV

Loans and Advances : Principles of Sound Lending – Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien. (15 Hours)

UNIT V

Electronic Banking and Electronic Payments: Electronic Banking – Advantages and Disadvantages – Core Banking Solutions – Features – Advantages and Disadvantages – Cheque Truncation System – Real Time Gross Settlement – National Electronic Fund Transfer – Cash Deposit Machine – Automated Teller Machine – Debit Card – Credit Card – Smart Card. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Current Deposit Vs Savings Deposit.
2. Impact of Technology on Banking System.

TEXT BOOKS

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

REFERENCE BOOKS

1. Varshney, P.N. (2014). *Banking Law and Practice*, New Delhi: Sultan Chand and Sons.
2. Kandasami, K.P. Natarajan,S. & Parameswaran,R. (2009). *Banking Law and Practice*, New Delhi : S.Chand and Company Ltd. 4th Revised Edition, Reprint 2013.

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

B.Com. (2018 -19 onwards)

Semester IV	AUDITING	Hours/Week: 5	
Allied Course		Credits: 3	
Course Code 18UCOA41		Internal 25	External 75

COURSE OUTCOMES

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

- get the basic knowledge of auditing
- know about the qualities, rights, duties and liabilities of an auditor
- understand the concepts such as audit programme, internal check, *etc.*
- be familiar with the procedure in vouching of transactions and verification of assets and liabilities
- gain the knowledge of principles for verification and valuation of assets and liabilities

UNIT I

Auditing: Definition – Objectives – Types – Advantages - Preparation before Audit - Audit Programme – Audit Notes – Audit Files – Working Papers. (15 Hours)

UNIT II

Auditor: Appointment – Qualification and Qualities of an Auditor – Rights and Duties - Legal Position of an Auditor: Liabilities of an Auditor–Liabilities for Negligence –Criminal Liability – Liabilities for Misfeasance – Liability to Third Party. (15 Hours)

UNIT III

Internal Control: Meaning – Importance – Internal Check – Evaluative Criteria for Good Internal Check – Internal Audit – Distinction between Internal Audit and Statutory Audit – Limitations of Internal Control – Evaluation of Internal Control. (15 Hours)

UNIT IV

Vouching: Vouching of Cash Transactions – Procedure in regard to Vouching the Debit Side and Credit Side of the Cash Book – Cash Sales – Receipts from Debtors – Income from Interest, Dividends, *etc.* – Rents Received – Wages – Vouching of Trading Transactions – Credit Purchases and Credit Sales – Sales Returns – Goods Sent on Consignment – Sales Ledger. (15 Hours)

UNIT V

Verification and Valuation of Assets and Liabilities : General Principles - Fixed Assets – Wasting Asset – Bills Receivable – Investments – Patents – Stock-in-trade – Freehold and Leasehold Property – Sundry Debtors – Plant and Machinery – Sundry Creditors – Loan – Bills Payable. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Auditor is not a Watch dog
2. Distinction between Auditing and Book Keeping.

TEXT BOOK

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

REFERENCE BOOKS

1. Saxena, Reddy & Appannaiah., (2002). *A Text Book of Auditing*, Mumbai: Himalaya Publishing House, 6th Revised Edition.
2. Ravinder Kumar & Virender Sharma, (2001). *Fundamentals of Practical Auditing*, New Delhi: Prentice Hall of India Private Ltd., Reprint.

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

B.Com. (2018 -19 onwards)

Semester IV	ENTREPRENEURSHIP DEVELOPMENT	Hours/Week: 4	
Allied Course		Credits: 3	
Course Code 18UCOA42		Internal 25	External 75

COURSE OUTCOMES

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

- know the concept of entrepreneur and entrepreneurship
- understand the procedure to start the new venture
- be familiar with forms of organisations
- know the various institutions assisting entrepreneurship
- gain knowledge about institutions offering finance to entrepreneurs
- become job creators instead of job seekers

UNIT I

Entrepreneur and Entrepreneurship: Definition - Importance of an Entrepreneur and his Role in Economic Development – Functions of an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. (15 Hours)

UNIT II

Starting a New Venture: Search for a Business Idea – Sources of Business Ideas – Idea Processing and Selection – Project – Classification – Project Life Cycle - Project Report – Meaning, Importance and Contents. (15 Hours)

UNIT III

Small Scale Industries: Definition – Steps for Starting SSI – Procedure for Registration of SSI – Factors Determining Plant Location – Factors Determining Factory Design And Layout – Forms of Organisation – Proprietorship – Partnership – Company (Meaning And Features Only) – Micro, Small and Medium Enterprises (MSME) Act 2006. (15 Hours)

UNIT IV

Institutions Assisting Entrepreneurs : District Industries Centre (DICs) – State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT) – The National Institute for Entrepreneurship and Small Business Development (NIESBUD) – National Alliance of Young Entrepreneurs (NAYE) – The National Institute of Small Industries Extension Training (NISIET) – Entrepreneurship Development Institute of India (EDII) – Industrial Estates – Khadi and Village Industries Commission (KVIC). (15 Hours)

UNIT V

Institutional Finance to Entrepreneurs : Small Industries Development Bank of India (SIDBI) – State Finance Corporation (SFC) – Tamilnadu Industrial Investment Corporation Limited (TIIC) – Commercial Banks - Women Entrepreneurs – Functions – Problems of Women Entrepreneurs - Women Entrepreneurship in India. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Preparation of Project Report.
2. Top 10 Women Entrepreneurs in India.

TEXT BOOK

Rengarajan.L. (2008) *Entrepreneurial Development*, Rajapalayam, Sree Renga Publications, 3rd Edition.

REFERENCE BOOKS

1. Gupta,C.B. & Srinivasan,N.P. (2017). *Entrepreneurial Development*, New Delhi: Sultan Chand & Sons, Revised Edition.
2. Khanka,.S.S. (2010) *Entrepreneurial Development*, New Delhi: S.Chand & Company Ltd. 4th Edition.

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

B.Com. (2018 -19 onwards)

Semester IV	MATHEMATICS FOR COMPETITIVE EXAMINATIONS	Hours/Week:2	
SEC-1		Credits: 2	
Course Code 18UCOS41		Internal 40	External 60

COURSE OUTCOMES

On completion of the course, students will be able to

- appear for various competitive examinations.
- acquire right skills to tackle aptitude problems.
- improve mental calculations.
- improve the speed of solving problems
- solve problems with ease and confidence.

UNIT I

Problems on Numbers (5 hours)

UNIT II

Percentage (7 hours)

UNIT III

Profit and Loss (7 hours)

UNIT IV

Time and Work (6 hours)

UNIT V

Odd Man Out & Series (5 hours)

TEXT BOOK

Aggarwal. R.S. (2013). *Quantitative Aptitude for Competitive Examinations*, New Delhi: S.Chand Publications, 7th Revised Edition.

Unit	Chapter	Section
	Section-I Arithmetical ability	
I	7	Solved Examples: 1 - 15 Problems and Exercise 7A: 1 – 20 Problems
II	10	Solved Examples: 1 - 15 Problems and Exercise 10: 1 – 20 Problems
III	11	Solved Examples: 1 - 20 Problems and Exercise 11A: 1 – 15 Problems
IV	15	Solved Examples: 1 - 11 Problems and Exercise 15A: 1 – 10 Problems
V	35	Exercise 35: 1 – 50 Problems

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

B.Com. (2018 -19 onwards)

Semester IV	BASIC ACCOUNTING PRINCIPLES	Hours/Week: 2	
Non Major Elective Course		Credits: 2	
Course Code 18UCON41		Internal 40	External 60

COURSE OUTCOMES

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

- be aware of the basic principles of accounting
- understand the concept of accounting standard
- be familiar with the process of balancing of accounts
- prepare trial balance and of final accounts of sole trading concern

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Final Accounts of Sole Trading Concern: Adjustment regarding Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance and Depreciation only. (10 Hours)

SELF STUDY FOR ASSIGNMENT

1. Advantages of Double Entry System.
2. Book keeping Vs. Accounting.

Note:

Composition of the Question Paper : Theory : 33 %
Problems : 67 %

TEXT BOOK

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

REFERENCE BOOKS

1. Reddy, T.S. & Murthy. A. (2011). *Financial Accounting*, Chennai: Margham Publications, 6th Revised Edition, Reprint 2018.
2. Arulanandam, M.A. & Raman, K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 9th Revised Edition, Reprint 2016.