

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)
,e;jpa tuyhW fp.gp. 1858 tiu	III	History (TM)
Indian National Movement (A.D 1885-1947)	IV	History(EM)
இந்திய Njrpய 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 –
Basic Nutrition and Dietetics	IV	Nutrition and Dietetics
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
Interior Designing	IV	Fashion
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	
Horticulture – II	IV	Botany
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

The students will be able to

- get an in-depth understanding of the subject.
- develop an effective oral and written communication.
- have wider social mobility into reality.
- outsource the acquired knowledge with social concern and responsibility.
- have a wholesome personality by imbibing ethical and traditional values.
- strengthen the passion for learning with vigour and self-motivation.

PROGRAMME SPECIFIC OUTCOMES

The students will be

PSO1 – gain knowledge in all fields of Commerce.

PSO2 - apply the principles of Accounting, Banking, Finance, Insurance, Marketing, Management, Taxation, Auditing and Law to suit the needs of the employer/institution/ enterprise/society.

PSO3 – adapt to the digitalized environment in all fields.

PSO4 – understand the concepts in Entrepreneurship, Management and Administration.

PSO5 – update with the ever-changing trends in their profession/business/employment.

PSO6 – improve their hard and soft skills required to become employable.

PSO7 - apply the technological advancement in promoting trade and business.

PSO8 – provide legal and financial consultancy services to individuals, firms, institutions and companies.

PSO9 – predict the future developments in Commerce by applying various models, tools and techniques as per the requirement.



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	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 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 Disaster Management	18UGEC41/ 18UGEM42/ 18UGEA43/ 18UGED44 18UGED44N	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 Disaster Management	18UGEC41 / 18UGEM42 / 18UGEA43 / 18UGED44 18UGED44N	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 / Methodology of Research in Social Sciences	18UCOE51 / 18UCOE52/ 18UCOE53	5	3	3	25	75	100
5.		DSEC-2	Financial Markets & Services / Portfolio Management Web Designing	18UCOE54 / 18UCOE55/ 18UCOE56	5	3	3	25	75	100
6.		Online Course	Core Courses Assessment	18UCOOL51	-	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 Industrial Organisation and Management	18UCOE61 / 18UCOE62/ 18UCOE63	5	3	3	25	75	100
5.		DSEC-4	Retail Marketing / Marketing Research/ Research in Social Sciences - Project	18UCOE64 / 18UCOE65/ 18UCOE66PR	5	3	3	25	75	100
6.		Online Course	Core Courses Assessment	18UCOOL61	-	1	-	50	-	50
7.		Part-IV	SEC-6	Practical Advertising	18UCOS61P	2	2	2	40	60
				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 V	CORPORATE ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 18UCOC51		Internal 25	External 75

COURSE OUTCOMES

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

- get knowledge on issue of shares, forfeiture of shares, right shares and bonus shares
- understand the accounting procedure for redemption of preference shares and redemption of debentures
- develop the skills in preparing final accounts of joint stock companies as per Schedule VI and in calculating value of goodwill and shares
- apply the accounting procedure for amalgamation, absorption, external reconstruction and internal reconstruction
- prepare liquidator's final statement of account
- excel in listing the order of payment at the time of winding up

UNIT I

Issue of Shares: Meaning– Methods – Issue of Shares for Cash Consideration and Non Cash Consideration – Issue of Shares at Par, at Discount and at Premium – Under Subscription and Over Subscription – Pro–rata Allotment – Calls in Arrears – Forfeiture of Shares – Re–issue of Forfeited Shares – Bonus Shares – Right Shares. (18 Hours)

UNIT II

Preference Shares: Meaning – Types – Redemption of Preference Shares.

Debentures: Meaning – Types – Issue of Debentures – Methods – Consideration for Issue of Debentures – Terms relating to Issue price and conditions of Redemption of Debentures – Redemption without Provision – Redemption on Specified due date – Redemption in Instalments – Redemption by Conversion.

Profit Prior to Incorporation: Accounting Procedure as per Revised Schedule VI.
(18 Hours)

UNIT III

Final Accounts: Final Accounts of Joint Stock Companies as per Revised Schedule VI.

Goodwill: Meaning – Factors – Need – Methods of Valuation.

Shares: Meaning – Factors – Methods of Valuation. (18 Hours)

UNIT IV

Amalgamation, Absorption and Reconstruction of Joint Stock Companies: Meaning – Difference – Accounting Procedure in the Nature of Purchase only – External and Internal Reconstruction – Accounting Procedure. (18 Hours)

UNIT V

Liquidator's Final Statement of Accounts: Liquidation – Meaning – Liquidator's Remuneration – Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Accounts. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Features of Joint Stock Company
2. External Reconstruction Vs Internal Reconstruction.

Note:

Composition of the Question Paper: Theory : 25%

Problem : 75%

TEXT BOOK

Reddy, T.S. & Murthy,.A. (2015). *Corporate Accounting*, Chennai: Margham Publications, Revised Sixth Edition.

REFERENCE BOOKS

1. Gupta R.L. & Radhasamy M, (2015). *Advanced Accountancy, Volume-I*, Delhi: Sultan Chand & Sons.
2. Arulanandham M.A. & Raman.K.S. (2014). *Advanced Accountancy*, Mumbai: Himalaya Publishing House.

Dr. P. P. Shanthi
Dr. P. T. Kanthimathi
Mrs. D. Jeyapriya
Course Designer



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 V	INCOME TAX LAW & PRACTICE – I	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 18UCOC52		Internal 25	External 75

COURSE OUTCOMES

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

- be familiar with various terms used in Income Tax Act
- gain knowledge about exemptions available under Section 10
- develop the skill in determining the residential status of an assessee
- know the computation of depreciation allowance while determining business income
- develop the skill in the computation of taxable income from salary, house property, business or profession, capital gains
- compute the income from other sources

UNIT I

Introduction to Income Tax Act, 1961: Brief History of Income Tax in India– Important Definitions: Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Casual Income – Rules for Distinguishing Capital Receipts and Revenue Receipts and Capital Expenditure and Revenue Expenditure – Exemptions from Tax under Section 10. (18 Hours)

UNIT II

Residence and Tax Liability: Residence of Assessee– Types of Residents– Residential Status of an individual–Basic Conditions–Additional Conditions–Residential Status of HUF, Firm or AOP, Company and every other Person– Incidence of Tax. (18 Hours)

UNIT III

Income from Salary and House Property: Salary– Different Forms of Salary – Allowances: Fully Taxable Allowances, Allowances exempt up to specified limit Fully exempted Allowances – Perquisites : Perquisites Taxable in case of all Employees –

Valuation of Perquisites: Residential Accommodation, Motor Car – Provident Fund, Gratuity, Pension, Earned Leave Salary – Deduction under Section 16 – Computation of Taxable Salary.

Income from House property: Basis of Charge– Annual Value of Buildings Let Out– Deduction under Section 24 – Buildings Self-occupied for Residential Purposes – Computation of Taxable Income from House Property. (18 Hours)

UNIT IV

Profits and Gains of Business or Profession : Business – Profession – Profits – Computation – Deductions Expressly Allowed (Section 30 to 37) – Expenses Expressly Disallowed – Expenses not Deductible in certain Circumstances – Deductions Allowable only on Actual Payment – Computation of Taxable Income from Business or Profession. (18 Hours)

UNIT V

Capital Gains: Capital Asset – Transfer of Capital Asset– Cost of Acquisition– Computation of Capital Gains – Capital Gain Exempt from Tax.

Income from Other Sources: List of Incomes Chargeable under this Head – Allowable Deductions – Computation of Income from Other Sources. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Tax-free perquisites, perquisites taxable in the case of specified employees only.
2. Depreciation under Section 32.

NOTE:

Composition of the Question Paper: Theory : 25%
Problems : 75%

TEXT BOOK

Mehrotra & Goyal, *Income Tax Law & Accounts*, Agra: Sahitya Bhawan Publications, Current Assessment Year.

REFERENCE BOOKS

1. Vinod, Singhanian, K., *Students Guide to Income Tax*, New Delhi: Taxmann Publications Private Ltd., Current Assessment Year.
2. Gaur, V.P., & Narang, D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers, Current Assessment Year.

Dr. P. Thenrathi
Dr. B. Nandhini
Dr. V. Shanthameena
Course Designer



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 V	BUSINESS LEGISLATIONS – I	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 18UCOC53		Internal 25	External 75

COURSE OUTCOMES

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

- understand the basic concepts of Business Laws
- gain knowledge on the provisions of Law of contract
- be aware on remedies for breach of contract
- understand the relationship between principal and agent
- apply the provisions of Sale of Goods Act
- know the concept of Carriage of Goods

UNIT I

Law of Contract : Definition – Essential Elements of Valid Contract – Classification of Contracts – Offer – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Consent – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Legality of Object – Agreements opposed to Public Policy. (18 Hours)

UNIT II

Performance of Contracts: Various modes of Discharge of Contracts – Breach of Contract – Remedies for Breach of Contract – Quasi Contracts. (18 Hours)

UNIT III

Law of Agency: Creation and Termination of Agency – Various Modes – Rights and Duties of Agent and Principal. (18 Hours)

UNIT IV

The Sale of Goods Act, 1930: Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Performance of Contract – Rights and Duties of Buyer and Seller. (18 Hours)

UNIT V

The Carriage of Goods Act: Carriage of goods by Land – Carriage of goods by Sea–
Carriage of goods by Air. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Agents.
2. Rights of Unpaid Seller. .

TEXT BOOK

Kapoor, N.D., (2015). *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 37th Edition.

REFERENCE BOOKS

1. Gogna, P.P.S., (2014). *A Text book of Mercantile Law*, New Delhi: S.Chand & Company Ltd.,
2. Pillai,R.S.N., & Bagawathy, (2007). *Business Law*, New Delhi: S.Chand & Company Ltd.,
3. Shukla, M.C., (2017). *Mercantile Law*, New Delhi: S.Chand & Company Ltd.,

Mrs. P. Kavitha
Mrs. M. Alagu Mareeswari
Course Designer



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 V	BUSINESS ENVIRONMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE51		Internal 25	External 75

COURSE OUTCOMES

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

- know about the types of business environment
- understand the responsibility of the business towards various sections of the society
- acquaint with the New Industrial Policy and Privatisation
- gain knowledge about Globalisation and Multinational Companies
- enrich their knowledge regarding Industrial sickness.
- familiar with the measures taken by government to promote MSMEs

UNIT I

Business: Meaning – Scope – Characteristics of modern business – Business Environment – Meaning – Nature – Significance – Types of Business Environment– Internal and External (Micro and Macro). (15 Hours)

UNIT II

Social Responsibilities of Business: Meaning–Factors affecting Social Orientation– Responsibilities of the business to different sections of the society – Arguments for and against Social Responsibilities of Business. (15 Hours)

UNIT III

New Industrial Policy, 1991: Recent Changes in Industrial Licensing – Privatisation – Meaning – Ways of Privatisation – Benefits and Obstacles of Privatisation. (15 Hours)

UNIT IV

Globalisation: Meaning – Merits and Demerits.

Multinational Corporation: Meaning –Definition– Merits and Demerits – Foreign Direct Investment – Types – Factors – Foreign Investment in India – Merits and Demerits – Government Policy on Foreign Investment. (15 Hours)

UNIT V

Industrial Sickness: Definition – Causes – Preventive Measures – Sick Industrial Companies Act– Objectives– BIFR– Micro Small and Medium Enterprises Sector – Meaning–Problems – Promotional Measures by Government to Protect MSMEs. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Business Ethics.
2. Incentives to MSMEs.

TEXT BOOK

Study materials prepared by the Course Designer.

REFERENCE BOOKS

1. Francis Cherunilam, (2017). *Business Environment*, Mumbai: Himalaya Publications, 26th Revised Edition.
2. Aswathappa, K., & Sudarsana Reddy, G., (2008). *Business Environment for Strategic Management*, Mumbai: Himalaya Publishing House.
3. Chidambaram. K., & Alagappan.V., (1999).*Business Environment*, Vikas Publishing House Pvt. Ltd.,

Dr. R. Panchavarnam
Dr. B. Suganya
Course Designer



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 by NAAC

VIRUDHUNAGAR – 626 001

B.Com.
(2018 –19 onwards)

Semester V	INTERNATIONAL MARKETING	Hours/Week: 5	
Discipline Specific Elective Course		Credits:3	
Course Code 18UCOE52		Internal 25	External 75

COURSE OUTCOMES

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

- know the reasons for motives of international marketing
- understand the functions and organisational structure of WTO
- be aware of components of balance of payments
- gain knowledge on the documents used in export and import
- know about the institutions assisting export and import
- identify the factors influencing pricing strategies for international marketing

UNIT I

International Marketing: Definition – Objectives of International Business– Special Problems in International Marketing – Reasons for Motives of International Marketing – Domestic Marketing Vs International Marketing – Global Trade Agreements – General Agreement on Tariffs and Trade (GATT) and World Trade Organisation (WTO) – Functions of WTO – Organisational Structure of WTO. (15 Hours)

UNIT II

Balance of Payments: Components of Balance of Payments – Balance of Payments Disequilibrium – Correction of Disequilibrium – Financing of Balance of Payment (BOP) Deficit.

EXIM Bank: Objectives and Functions – Lending Programmes. (15 Hours)

UNIT III

Foreign Trade Policy: Objectives – Strategies – Salient Features –Documents used in Export.

Regulation: Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA) (15 Hours)

UNIT IV

Export Promotion: International Infrastructure for the Promotion of Exports – Export Credit Guarantee Corporation (ECGC) – Commodity Boards – Export Promotion Councils.

Export Assistance: Export Processing Zones – Special Economic Zones. (15 Hours)

UNIT V

International Pricing: Pricing Objectives – Factors affecting Pricing – Pricing Methods – Cost Based Pricing – Market Oriented Pricing – Marginal Cost Pricing – Creative Pricing – Transfer Pricing – Steps in Pricing. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Documents used in Import.
2. Export Promotion Consumer Goods (EPCG)

TEXT BOOK

Francis Cherunilam, (2008). *International Trade and Export Management*, New Delhi: Himalaya Publishing House, 16th Edition.

REFERENCE BOOKS

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

Dr. A. Rama
Mrs. R. Atheeswari
Course Designer

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 V	METHODOLOGY OF RESEARCH IN SOCIAL SCIENCES	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18 UCOE53		Internal 25	External 75

COURSE OUTCOMES

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

- formulate research problems relating to social issues
- estimate the sample size and select the sampling method
- collect data from various sources by applying different methods
- do the processes of editing, coding, tabulating and classifying data
- apply the techniques for testing hypothesis
- prepare the research report

UNIT I

Introduction of Research: Characteristics of Research– Objectives of Research– Types of Research– Review of literature–Steps in Research–Research Design– Importance– Contents. (15 Hours)

UNIT II

Sampling: Definition – Characteristics of Good Sample–Sampling Aims–Advantages Limitations–Probability and Non Probability–Sampling frame–Criteria for Selecting Methods–Sample Size–Estimation of Sample Size–Sampling and Non Sampling Errors. (15 Hours)

UNIT III

Data Collection: Primary and Secondary Sources–Methods of Collecting Primary Data–Observation, Interview and Mail Survey Method – Tools for Collecting Data: Questionnaire, Interview Schedule – Construction of Questionnaire and Interview Schedule – Types of Scales – Scaling Techniques. (15 Hours)

UNIT IV

Data Preparation and Testing of Hypothesis: Editing– Coding– Classification– Tabulation Hypothesis –Meaning – Characteristics – Types – Type-I and Type-II Errors – One Tailed and Two Tailed Test – Level of Significance – Testing of Hypothesis–Test Statistic Critical Region. (15 Hours)

UNIT V

Report Writing: Characteristics–Purpose –Function–Types– Mechanics of writing a Research Report –Foot Notes and Bibliography–Writing the Report–First Draft–Revision– Final Draft. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Benefits of Research.
2. Pretest Vs Pilot Study

TEXT BOOK

Krishnaswami, O.R., & Ranganatham, M., (2013). *Methodology of Research in Social Sciences*, New Delhi: Himalaya Publishing House.

REFERENCE BOOKS

1. Kothari, C.R. (2015). *Research Methodology – Methods and Techniques*, New Delhi: New Age International Publishers.
2. Thanulingam,N.,(2014). *Research Methodology*, Mumbai: Himalaya Publishing House.

Dr. A. Rama
Dr. J. Mahamayi
Course Designer



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 V	FINANCIAL MARKETS & SERVICES	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE54		Internal 25	External 75

COURSE OUTCOMES

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

- gain knowledge on Indian financial system
- understand the services of merchant banking
- know the various methods of financial services *viz.*, factoring, forfaiting and leasing
- understand the concepts of securitization and venture capital
- identify the reasons for slow growth of mutual funds in India
- understand the functions of stock exchange and features of OTCEI, NSE and BSE

UNIT I

Structure of Indian Financial System: Organised and Unorganised Sector – Money Market and Capital Market – Characteristics of Indian Money Market – Bill Market – Certificate of Deposit – Commercial papers – Treasury Bills – Call money market.

(15 Hours)

UNIT II

Merchant Banking: Definition – Services of Merchant Banks – Duties and Responsibilities of Merchant Bankers – Qualities of Merchant Bankers – Problems of Merchant Bankers – Guidelines for Merchant Bankers as per SEBI – Scope of Merchant Banking in India.

(15 Hours)

UNIT III

Factoring : Meaning – Definition – Modus Operandi of Factoring – Functions – Types – Benefits – Limitations – Factoring in India – Forfaiting – Definition – Factoring Vs

Forfeiting – Benefits – Drawbacks – Forfeiting in India – Leasing – Definition – Types – Advantages – Disadvantages. (15 Hours)

UNIT IV

Securitisation : Definition – Modus Operandi – Securitisation Vs Factoring – Types – Benefits – Conditions for Successful Securitisation – Venture Capital – Meaning – Features – Activities – Scope – Importance.

Mutual fund: Meaning – Definition – Scope – Importance of Mutual Fund – Mutual funds in India – Reasons for Slow Growth. (15 Hours)

UNIT V

Stock Exchange: Meaning – Functions – Listing of Securities – OTCEI – Features of OTCEI – National Stock Exchange (NSE) – Meaning – Objectives – Features – Bombay Stock Exchange (BSE) – Meaning – Credit Rating – Definition – Functions – Benefits – Guidelines of SEBI. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Merchant Banks Vs Commercial Banks
2. Credit Rating Symbols

TEXT BOOK

Gordon, E., & Natarajan, K., (2018). *Financial Markets and Services*, Mumbai: Himalaya Publishing House, 11th Edition.

REFERENCE BOOKS

1. Punithavathy Pandian, (2009). *Financial Services and Markets*, Mumbai: Vikas Publishing House.
2. Sasidharan, K., Alex Mathews, K., (2008). *Financial Services and System*, New Delhi: Tata Mc. Graw Hill Co.

Dr. J. Mahamayi
Dr. B. Nandhini
Course Designer



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 V	PORTFOLIO MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE55		Internal 25	External 75

COURSE OUTCOMES

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

- know the functions of portfolio management
- understand the principles of portfolio management
- be familiar with various types of diversification
- gain knowledge on risk and return analysis in portfolio management
- apply the concept of theories in portfolio management
- evaluate the portfolio performance

UNIT I

Portfolio Management: Meaning – Definition – Objectives – Functions – Principles – Approaches in Portfolio Construction. (15 Hours)

UNIT II

Diversification: Meaning – Types – Advantages – Markowitz Model – Efficient frontier – The Sharpe Index Model. (15 Hours)

UNIT III

Risk and Return in Portfolio Management: Risk – Meaning – Types – Measurement of Risk – Return – Types – Measurement of Return. (15 Hours)

UNIT IV

Portfolio Theory: Capital Asset Pricing Theory – Assumptions – Arbitrage Pricing Theory – Assumptions – Capital Asset Pricing Theory Vs Arbitrage Pricing Theory. (15 Hours)

UNIT V

Portfolio Evaluation: Need – Criteria for Evaluation of Portfolio – Portfolio Performance Evaluation – Sharpe’s measure – Treynor’s measure – Jensen’s measure.

(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Functions of SEBI
2. Procedure for Online Stock Trading

TEXT BOOK

Natarajan, L., (2016). *Investment Management – Security Analysis and Portfolio Management*, Chennai: Margham Publications.

REFERENCE BOOKS

1. Punithavathy Pandian, (2013). *Security Analysis and Portfolio Management*, New Delhi: Vikas Publishing House Private Ltd.
2. Avadhani, V.A., (2008). *Securities Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.
3. Preeti Singh, (2012). *Investment Management – Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House.

Dr. P. P. Shanthy
Dr.P.T. Kanthimathi
Course Designer



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 V	WEB DESIGNING	Hours/Week: 5	
Core Course		Credits: 3	
Course Code 18UCOE56		Internal 25	External 75

COURSE OUTCOMES

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

- know the basics of HTML and structure of HTML Document
- gain knowledge on the body section and various types of lists in HTML
- design the web page with table
- understand the basics of Style Sheets
- design web page templates using frames.
- design of web page using form controls

UNIT I

Introduction to HTML: Designing a Home Page – History of HTML – HTML Generations – HTML documents – Anchor tag – Hyper Links – Sample HTML Documents.

Head and Body Sections: Header Section – Title – Links – Colorful Web Page – Comment Lines – Some Sample HTML documents. (15 Hours)

UNIT II

Designing the Body Section: Heading printing – Aligning the headings – Horizontal Rule – Paragraph – Tab Settings – Images and Pictures – Embedding PNG format images.

Ordered and Unordered Lists: Lists – Unordered lists – Headings in a List – Ordered Lists – Nested Lists. (15 Hours)

UNIT III

Table Handling: Tables – Table creation in HTML – Width of the Table and Cells – Cells Spanning and Multiple Rows/Columns – Coloring Cells – Column Specifications – Some Sample Tables. (15 Hours)

UNIT IV

DHTML and Style Sheets: Defining Styles – Elements of Styles – Linking a Style Sheet to an HTML Document – In-line Styles – External Styles Sheets – Internal Style Sheets.

Frames: Frameset Definition – Frame Definition – Nested Framesets. (15 Hours)

UNIT V

Forms: Action Attribute – Method Attribute – enctype Attribute – Dropdown Lists – Sample Forms. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Defining Several Styles for Tag – Multiple Styles.
2. Web Page to present information on the Animal World.

TEXT BOOK

Xavier, C., (2009). *World Wide Web Design with HTML*, Tata McGraw Hill Publishing Company, 21st Reprint.

REFERENCE BOOKS

1. Ivan Bayross, (2010). *Web Enabled Commercial Application Development using HTML*, 4th Revised Edition, BPB Publications.
2. Vikas Gupta, (2003). *Comdex Level Series Internet and Web Design*, Dreamtech Press.
3. Kris Jamsa, Konrad King, & Andy Anderson, (2002). *Html & Web Design: Tips & Techniques*, Tata McGraw Hill.

Dr .P. T. Kanthimathi
Dr. B. Suganya
Course Designer



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 VI	MANAGEMENT ACCOUNTING	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 18UCOC61		Internal 25	External 75

COURSE OUTCOMES

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

- understand the concepts of management accounting
- calculate ratios and interpret the results
- prepare fund flow and cash flow statements
- enhance the decision making skills in estimating working capital
- apply various management accounting tools and techniques for the purpose of decision making
- prepare various types of budgets in business

UNIT I

Management Accounting : Meaning – Nature – Scope – Objectives – Advantages and Limitations.

Ratio Analysis : Meaning – Interpretation – Solvency Ratios – Profitability Ratios – Activity Ratios – Earnings Ratios – Turnover Ratios – Advantages – Limitations of Ratio Analysis. (20 Hours)

UNIT II

Funds Flow Statements and Cash Flow Statements: Importance – Statement of Changes in Working Capital– Funds from Operations – Funds Flow Statement – Managerial Uses – Cash from Operations – Cash Flow Statement as per AS 3. (18 Hours)

UNIT III

Working Capital: Meaning – Need – Factors Determining Working Capital – Operating Cycle – Sources of Working Capital – Estimation of Working Capital. (12 Hours)

UNIT IV

Marginal Costing : Marginal Cost – Marginal Costing – P/V Ratio – Break–Even Analysis – Application of Marginal Costing Techniques – Fixation of Selling Price, Make or Buy decision, Accepting an Additional Order, Key Factor and Selection of a Suitable Product Mix. (20 Hours)

UNIT V

Budget and Budgetary Control : Meaning – Objectives – Characteristics – Essentials of a Successful Budgetary control – Preparation of Sales Budget – Production Budget – Material Purchase Budget – Cash Budget – Flexible Budget – Advantages – Limitations. (20 Hours)

SELF STUDY FOR ASSIGNMENT

1. Management Accounting Vs Financial Accounting
2. Common Size Statements

NOTE:

Composition of the Question Paper: Theory : 25 %
Problems : 75 %

TEXT BOOK

Ramachandran,R., & Srinivasan R.,(2013). *Management Accounting*, Trichy: Sriram Publications, 15th Enlarged Edition.

REFERENCE BOOKS

1. Pandey, I.M., (2008). *Management Accounting*, New Delhi: Vikas Publications Private Ltd., 3rd Revised Edition.
2. Maheswari, S.N.,(2009). *Accounting for Management*, New Delhi: Sultan Chand & Sons, Second Edition.

Mrs. R. Atheeswari
Dr. J. Premila
Dr. C. Amirthaselvi
Course Designer



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 VI	INCOME TAX LAW & PRACTICE – II	Hours/Week: 6	
Core Course		Credits: 5	
Course Code 18UCOC62		Internal 25	External 75

COURSE OUTCOMES

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

- understand the procedure for clubbing of income
- know the provisions relating to carry forward and setoff of losses.
- compute the total income of various persons
- understand the tax assessment and payment procedure.
- gain knowledge about deduction of tax at source, collection of tax at source and advance payment of tax
- know the procedure for appeals and revisions

UNIT I

Clubbing of Income: Income of other Persons Included in the Assessee's Total Income

Set-off and Carry- Forward of losses: Set-off under the Same Head- Set-off Against Income under Other Heads – Carry Forward and Set-off of Losses.

Deductions in Computing Total Income: Deductions in respect of Certain Payments (Under section 80C to 80GGC). (18 Hours)

UNIT II

Assessment of Individuals: Computation of Total Income and Tax Liability of Individuals

Assessment of Hindu Undivided Families: Computation of Total Income and Tax Liability of Hindu Undivided Families. (18 Hours)

UNIT III

Assessment of Firms: Computation of Book Profit, Business Income, Total Income and Tax Liability of the Firm – Computation of Taxable Income of Partners under the Head Business or Profession and Total Income of Partners.

Assessment of AOPs / BOIs: Computation of Total Income of AOP/ BOI – Computation of Share of a Member. (18 Hours)

UNIT IV

Income Tax Authorities: Jurisdiction of Income Tax Authorities – Powers of Income tax Authorities.

Procedure for Assessment: Provisions Regarding filing of Income Tax Return, Prescribed Forms of Return of Income, Signing of Return, e–Filing of Return of Income and Permanent Account Number – Types of Assessment. (18 Hours)

UNIT V

Collection of Tax: Deduction of Tax at Source – Collection of Tax at Source – Advance Payment of Tax – Recovery and Refund of Tax.

Consequences of Default: Appeals and Revisions – Penalties, Offences and Prosecution. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Deductions in respect of certain income (Section 80 IA to 80 U)
2. Deductions eligible to a company assessee and provisions regarding Minimum Alternate Tax.

NOTE:

Composition of the Question Paper: Theory : 50%
Problems : 50%

TEXT BOOK

Mehrotra & Goyal, *Income Tax Law & Accounts*, Agra: Sahitya Bhawan Publications, Current Assessment Year.

REFERENCE BOOKS

1. Vinod, K. Singhania , *Students Guide to Income Tax*, New Delhi: Taxmann Publications Private Ltd., Current Assessment Year
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, New Delhi, Kalyani Publishers, Current Assessment Year
3. Hariharan, N. *Income Tax Law & Practice*, New Delhi: Tata McGraw–Hill Publishing Company Limited, Current Assessment Year.

Dr. P. Thenrathi
Dr. V. Shanthameena
Dr. B. Nandhini
Course Designer



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 VI	BUSINESS LEGISLATIONS – II	Hours/Week: 6	
Core Course		Credits: 4	
Course Code 18UCOC63		Internal 25	External 75

COURSE OUTCOMES

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

- apply basic terms of business Law in solving issues in the field of business
- understand the Law relating to essential commodity
- understand the relationship between manufacturer and consumer in business by applying Consumer Protection Act
- apply the provisions of Negotiable Instrument Act
- understand and apply the provisions of Information Technology Act
- know the concept of right to information and apply

UNIT I

Essential Commodities Act, 1955: Definition – Objectives – Power to Control Protection, Supply and Distribution – Penalties for Violation. (18 Hours)

UNIT II

Consumer Protection Act, 1986: Definition– Aims – Consumer Protection Council – Consumer Disputes – Redressal – Agencies at Various Levels – District Forum – State Commission – National Commission – Penalties – Reasons for Slow Growth of Consumer Movement in INDIA. (18 Hours)

UNIT III

Negotiable Instruments Act, 1881: Negotiable Instruments – Meaning – Characteristics – Types – Promissory Note – Bill of Exchange, Cheques and Hundies – Parties to Negotiable Instruments – Discharge of Negotiable Instrument. (18 Hours)

UNIT IV

Information Technology Act, 2000: Definition – Digital Signature – Electronic Governance – Electronic Records – Duties of Subscribers – Penalties and Adjudication – The Cyber Regulations Appellate Tribunal – Offences. (18 Hours)

UNIT V

Right to Information Act, 2005: History – Objectives – Scope – Definition of Information – Exemption from disclosure – Rights of the Citizen – Process – Role of the Government. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Suggestions for strengthening consumer movement in India.
2. Marking of cheque.

TEXT BOOK

Kapoor, N.D., (2015). *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 37th Edition.

REFERENCE BOOKS

1. Gogna, P.P.S., (2014). *A Text book of Mercantile Law*, New Delhi: S.Chand & Company Ltd.,
2. Pillai, R.S.N., & Bagawathy, (2007). *Business Law*, New Delhi: S.Chand & Company Ltd.,
3. Shukla, M.C., (2017). *Mercantile Law*, New Delhi: S, Chand & Company Ltd.,
4. Bare Acts.

Mrs. P. Kavitha
Mrs.M. Alagumareeswari
Course Designer



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 VI	HUMAN RESOURCE MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE61		Internal 25	External 75

COURSE OUTCOMES

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

- know the concept of human resource management
- acquire knowledge on job analysis and design
- be familiar with recruitment and selection process
- enrich the knowledge regarding training for career development
- understand the various techniques of performance appraisal
- develop the skills for the growth of human resource management

UNIT I

Human Resource Management: Concept – Objectives – Characteristics – Importance – Functions – Scope of Human Resources of Management – Evolution and Growth of Human Resources of Management in India. (15 Hours)

UNIT II

Job Analysis and Job Design: – Concept – Objectives of Job Analysis– Process of Job Analysis – Job Description – Job Specification – Concept of Job design – Factors affecting Job Design. (15 Hours)

UNIT III

Recruitment and Selection Process : Meaning–Process of Recruitment – Sources of Recruitment – Techniques of Recruitment– Selection– Steps in Selection Process. (15Hours)

UNIT IV

Training and Development: Concept–Need for Training–Importance of Training– Types of Training–Methods and Techniques of Training–Career Planning – Career Planning and Manpower Planning– Career Development. (15 Hours)

UNIT V

Performance Appraisal: Concept – Objectives– Uses and Importance of Performance Appraisal– Methods /Techniques of Performance Appraisal – Traditional Methods – Modern Methods – MBO, BARS, 360 degree Appraisal Technique. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Wages and Salary Administration
2. Incentive Compensation

TEXT BOOK

- 1.Gupta, C.B., (2018). *Human Resource Management Text and Cases*, New Delhi: Sultan Chand & Sons.

REFERENCE BOOKS

1. Prasad, L.M., (2014). *Human Resource Management*. New Delhi: Sultan Chand & Sons, 2014.
2. Khanka.S.S., (2009). *Human Resource Management*, New Delhi: Chand & Co Ltd., 2009.
3. Mamoria.C.B., & Gankar.S.V., (2006). *Personnel Management*, New Delhi: Himalaya Publishing House, 2006.
4. Aswathappa, K.,(2018). *Human Resource and Personnel Management*, New Delhi: Tata Mc Graw Hill Publishing.

Dr. R. Panchavarnam
Course Designer



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 VI	INDUSTRIAL RELATIONS	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE62		Internal 25	External 75

COURSE OUTCOMES

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

- identify the participants in industrial relations
- understand the scope of industrial relations
- be familiar with the knowledge of trade union
- analyse the causes and consequences of industrial disputes
- know about workers participation in management
- gain knowledge about the success of collective bargaining

UNIT I

Industrial Relations: Meaning – Definition – Characteristics– Objectives – Functions – Scope– Participants in Industrial Relations – Factors influencing Industrial Relations –Importance of Industrial Relations. (15 Hours)

UNIT II

Trade Union: Definition – Features– Objectives– Functions– Importance– Issues of Trade Union – Measures for Strengthening– Registration of Trade Union – Rights and Privileges of a Registered Trade Union – Duties and Liabilities of a Registered Trade Unions – Penalties and Procedures. (15 Hours)

UNIT III

Industrial Disputes: Meaning – Definition – Characteristics– Causes and Consequences– Forms of Industrial Disputes – Machineries Available for the Prevention and Settlement of Industrial Disputes. (15 Hours)

UNIT IV

Workers Participation in Management: Meaning – Features – Scope – Objectives – Factors influencing the Workers Participation in Management – Significance – Issues in Workers Participation – Empowerment – Reasons for failure of Workers Participation – Measures of Effective Participation. (15 Hours)

UNIT V

Collective Bargaining : Meaning – Characteristics – Objectives – Participants in the Bargaining – Process – Importance– Types of Bargaining – Principles – Process – Essential Conditions for the success of Collective Bargaining –Problems and suggestions. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Golden Rules for Good Industrial Relations.
2. Empowerment – An Alternative Approach to Workers Participation.

TEXT BOOK

Sapna Munjal, (2010). *Industrial Relations*, New Delhi: Vayu Education of India, First Edition.

REFERENCE BOOKS

1. Sivarathinamohan. R.,(2010). *Industrial Relations and Labour Welfare*, New Delhi : PHI Learning Private Ltd.
2. Sarma, A.M., (2013). *Industrial Relations Conceptual and Legal Framework*, Mumbai: Himalaya Publishing House Pvt. Ltd., Tenth Edition.
3. Srivastava, S.C., (2018). *Industrial Relations & Labour Laws*, Noida: Vikas Publishing House Pvt. Ltd., Reprint.

Dr. A. Rama
Dr. R. Panchavarnam
Course Designer



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 VI	INDUSTRIAL ORGANISATION AND MANAGEMENT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18 UCOE63		Internal 25	External 75

COURSE OUTCOMES

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

- know about the forms of organisation
- categorise the size of business firms
- impart skill for designing the layout for business organisation
- gain knowledge on production planning process and control
- be familiar with material management
- be aware of setting up of an industrial organisation and management

UNIT I

Forms of Business Organisation: Sole Proprietorship – Joint Hindu Family Firm – Partnership Firm – Joint Stock Company – Co-operative Society – Choice of Form of Organisation. (15 Hours)

UNIT II

Size of Business Firms: Criteria for Measurement – Economies of Large Scale production – Evils of Big Business – Reasons for Survival of Small Units – Optimum Size – Factors Affecting Optimum Size. (15 Hours)

UNIT III

Plant Location: Introduction– Factors of Location – Selection of Site – Determination of the Optimum Location for Plant. (15 Hours)

UNIT IV

Production Planning and Control: Meaning – Steps – Planning – Routing – Scheduling– Despatching – Follow-up – Inspection. (15 Hours)

UNIT V

Materials Management: Objectives of Materials Management – Importance of Materials Management – Materials Management Information System (MMIS) – Materials Management Organization– Materials Planning and Control. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Limited Liability Partnership.
2. Work Improvement and Work Measurement.

TEXT BOOKS

1. Bhushan, Y.K., (2009). *Fundamentals of Business Organisation and Management*, New Delhi: Sultan Chand & Sons.
2. Aswathappa.K., & Shridhara Bhat. K.,(2011). *Production and Operations Management*, Mumbai : Himalaya Publishing House. (Unit V)

REFERENCE BOOKS

1. Sharkndra Kale,(2013). *Production and Operations Management*, New Delhi: Mc Graw Hill Education (India) Private Limited.
2. Rama Murthy, P.,(2009). *Production and Operations Management*, New Delhi: New Age International (P) Ltd., Publications.
3. Reddy, P.N.,(2009). *Principles of Business Organisation and Management*, New Delhi: S.Chand & Company Limited.

Dr. M. Annam
Course Designer



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 VI	RETAIL MARKETING	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18UCOE64		Internal 25	External 75

COURSE OUTCOMES

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

- know the concepts of retail marketing.
- understand the stages in product development and buying process
- inculcate the knowledge about retail pricing and retail location
- be familiar with retail promotion and promotional advertising
- understand the need for supply chain management.
- know about e-retailing.

UNIT I

Retail Marketing: Marketing – Meaning – Definition – Marketing Mix – Retail Marketing – Meaning – Definition – Features – Retailer – Functions of Retailers – Role of Retailers – Types of Retailers. (15 Hours)

UNIT II

Product: Meaning– Classification of Products – Product Life Cycle – New Product Development – Buying Process – Retail Brand – Importance of Retail Brand – Essentials of good brand name. (15 Hours)

UNIT III

Retail Pricing: Pricing Objectives – Factors affecting Retail Pricing – Pricing Strategies – Retail Location – Types of Location – Factors influencing choice of Location Store Design – Store Layout – Types of Store Layout. (15 Hours)

UNIT IV

Retail Promotion: Promotional Objectives – Effect of Promotional Campaign – Promotional Advertising – Sales Promotion – Objectives – Kinds of Sales Promotion.
(15 Hours)

UNIT V

Supply Chain Management: Definition of Retail Supply Chain – Supply Channel and Channel Flows – Objectives of Supply Chain – Problems in Supply Chain – Retail Logistics – Functions of Retail Logistics – e-Retailing – Merits – Kinds of e-Retailing.
(15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Classification of Brand.
2. Future Trends in IT Retailing

TEXT BOOKS

1. Banumathy, S., & Jeyalakshmi, M., (2010). *Retail Marketing*, Mumbai: Himalaya Publishing House. (Unit III)
2. Natrajan, L., (2008). *Retail Marketing*, Chennai: Margham Publications. (Unit IV and V)

REFERENCE BOOKS

1. Suja Nair, (2008). *Retail Management*, Mumbai: Himalaya Publishing House Private Ltd.,
2. Pillai Bagavathi, R.S.N., (2014). *Modern Marketing Principles and Practices*, New Delhi: S.Chand Company Pvt. Ltd., Fourth Edition.

Dr. K. Prabhavathi
Course Designer



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 VI	MARKETING RESEARCH	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18 UCOE65		Internal 25	External 75

COURSE OUTCOMES

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

- understand the concepts of marketing research
- conduct a real time survey
- identify the needs and preference of consumers
- analyse the psychological and socio-cultural behaviour of consumers
- categorise the consumers on the basis of market segmentation
- collect feedback about the products and take corrective action through online

UNIT I

Marketing Research: Introduction – Definition – Scope – Importance – Benefits – Limitations– Types – Classification – Objectives – Role – Uses of Research in Marketing Decision Making – Steps – Qualities of Marketing Research Manager. (15 Hours)

UNIT II

Consumer Behaviour: Meaning – Definition– Importance – Types of Buyer — Determinants of Consumer Buying Behaviour – Consumer Buying Decision – Characteristics of Buyer Behaviour – Buying Motive – Buyer Behaviour Models – Buying Process. (15 Hours)

UNIT III

Psychological Influences on Consumer Behaviour: Motivation – Perception – Personality – Learning – Attitude– Consumer Decision Making – Consumer Satisfaction.

Socio-Cultural Influence on Consumer Behaviour: Cross Culture – Family Group – Reference Group– Influence on Consumer behavior. (15 Hours)

UNIT IV

Market Segmentation: Meaning – Definition – Criteria – Benefits – Bases for Segmenting Consumer Markets – Bases for Segmenting Industrial Markets – Strategic Implications of Market Segmentation. (15 Hours)

UNIT V

Online Consumer Behaviour: Benefits – Problems– Internet as a Media – Online Decision Making Process: Pre–purchase Stage, Purchase Stage, Post Purchase Stage – Trends in Online Usage. (15 Hours)

SELF STUDY FOR ASSIGNMENT

1. Information Vs Data.
2. Prepare a questionnaire for conducting a survey regarding consumer products.

TEXT BOOKS

1. Mustafa, A., (2012). *Marketing Research*, India: AITBS Publishers, First Edition. (Unit-I)
2. Pillai, R.S.N., & Bagavathi, (2014). *Modern Marketing Principles and Practices*, New Delhi : S.Chand & Company Pvt. Ltd. (Unit-II,IV)
3. Suja Nair. R., (2014). *Consumer Behaviour in Indian Perspective Text and Cases*, Mumbai: Himalaya Publishing House Pvt. Ltd., Second Edition. (Unit-III,V)

REFERENCE BOOKS

1. Harper Boyd, W., Ralph Westwall & Stanley Stasch, F., (2014). *Marketing Research, India: AITBS Publishers, 2014.*
2. Beri, G.C., *Marketing Research*, New Delhi: Mc. Graw Hill Education Private Limited, Fifth Edition.

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



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 VI	RESEARCH IN SOCIAL SCIENCES – PROJECT	Hours/Week: 5	
Discipline Specific Elective Course		Credits: 3	
Course Code 18 UCOE66PR		Internal 25	External 75

- 1) Mass Media and Youth
- 2) Spirituality, Superstition and Legends
- 3) Joint Family Culture
- 4) Patriotism
- 5) Obesity and Food
- 6) Youth and Education
- 7) Gender Equality
- 8) Women in the Workplace
- 9) Women's Rights
- 10) Taxes and Wages/Salaries/ Income
- 11) Consumer Behaviour
- 12) Art and Culture
- 13) Depression and Stress
- 14) Attitude of Youth
- 15) Presentation of Women (Men / Children / Celebrities / Differently Abled Persons / Professionals) in Media.

Dr.M.Ponnienselvi
Course Designer

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 VI	PRACTICAL ADVERTISING	Hours/Week: 2	
Skill Enhancement Course		Credits: 2	
Course Code 18 UCOS61P		Internal 40	External 60

COURSE OUTCOMES

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

- develop the skill of framing slogans for audio advertising
- draft any kind of advertisement copy with necessary components
- distinguish among various values of advertisement copy and apply the appropriate value in the draft
- apply the skill of preparation of advertisement budget

LIST OF PRACTICALS

- 1) Writing Slogans for Radio Advertising for Given Products [10 Products]
- 2) Writing Headlines and Sub Headlines for Print Media for Given Consumer Products [5 Products – Mobile Phones, Readymade Garments, *etc.*]
- 3) Drafting Agency/Dealer Advertising Copy for Print Media for Home Appliances
- 4) Preparing Product Advertising Copy for Print Media for Any Consumer Product
- 5) Preparing Product Advertising Copy for Print Media for Any Industry Product
- 6) Drafting Service Advertising Copy for Print Media [Notices] On Behalf of a Bank/Insurance Corporation/Hotel/Tours and Travels/Event Management Firm
- 7) Drafting Institution Advertising Copy for Print Media On Behalf of an Educational Institution/A Newly Started Firm
- 8) Preparing Non-Commercial Advertising [Blood Donation Camp]
- 9) Preparing Advertisement Budget, Given the Media, Purpose and Finance Limit
- 10) Submitting an Album Containing Minimum Ten Advertisement Copies of Print each One Depicting at Least One Value of Advertisement Copy.

TEXT BOOK

Agarwal.R.C., (2013). *Salesmanship and Advertising*, Agra: Lakshmi Narain Agarwal, Ninth Edition.

REFERENCE BOOKS

1. Chunawalla.S.A., Kumar.K.J., & Sethia.K.C., (2011). *Advertising Theory and Practice*, Mumbai : Himalaya Publishing House, Sixth Edition.
2. Ruchi Gupta,(2012). *Advertising Principles and Practice*, New Delhi: S.Chand and Company Limited, First Edition.

Dr. M. Ponnien Selvi
Course Designer