

**SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
(AUTONOMOUS)**



(Affiliated to Bharathidasan University)  
(Accredited with "A" Grade by NAAC; An ISO 9001:2015 Certified Institution)  
**SUNDARAKKOTTAI, MANNARGUDI – 614016.**  
**TAMILNADU, INDIA.**

**B. Com., COMMERCE COURSE STRUCTURE UNDER CBCS**

*(For the candidates admitted in the academic year 2020–2021)*

**ELIGIBILITY:** A pass in 10+2 with Commerce and Accountancy. 20% of seats may be reserved for Vocational Stream. The candidate who has passed Diploma in Commerce or Modern Office Practice (3 years) or equivalent awarded by Directorate of Technical Education

Sem.	Part	Nature of the Course	Course Code	Title of the Course	Inst. Hour/Week	Credit	Exam Hours	Marks			
								CIA	ESE	Total	
I	I	Language Course (LC)-I-Tamil*/Other Languages ** #	20LC101	Ikkala Ilakkiyam	6	3	3	25	75	100	
	II	English Language Course (ELC) – I	20ELC101	Prose and Communication Skills	6	3	3	25	75	100	
	III		Core Course (CC–I)	20CM101	Principles of Accountancy	6	5	3	25	75	100
			Core Course (CC–II)	20CM102	Principles of Marketing	6	5	3	25	75	100
			Allied Course (AC–I)	20ACM101	Business Management	4	3	3	25	75	100
	IV	Value Education	18UGVED	Value Education	2	2	3	25	75	100	
	<b>TOTAL</b>					<b>30</b>	<b>21</b>	-	-	-	<b>600</b>
II	I	Language Course (LC) –II-Tamil*/Other Languages ** #	20LC201	Idaikkala Ilakkiyamum Pudhinamum	6	3	3	25	75	100	
	II	English Language Course (ELC)-II	20ELC201	Poetry and Communication Skills	6	3	3	25	75	100	
	III		Core Course (CC–III)	20CM203	Business Accounting	6	5	3	25	75	100
			Core Course (CC–IV)	20CM204	Banking Law & Practice	6	5	3	25	75	100
			Allied Course (AC–II)	20ACM202	Business Economics	4	3	3	25	75	100
	IV	Environmental Studies	19UGCES	Environmental Studies	2	2	3	25	75	100	
	<b>TOTAL</b>					<b>30</b>	<b>21</b>	-	-	-	<b>600</b>
III	I	Language Course (LC) -III Tamil*/Other Languages ** #	20LC301	Kaapiyamum Naadagamum	6	3	3	25	75	100	
	II	English Language Course (ELC)-III	20ELC301	Language through Literature III (Drama and Communication Skills)	6	3	3	25	75	100	
	III		Core Course (CC–V)	20CM305	Partnership Accounts	6	5	3	25	75	100
			Core Course (CC–VI)	20CM306	Business Law	6	5	3	25	75	100
			Allied Course (AC-III)	20ACM303	Business Correspondence	4	3	3	25	75	100
IV	Non Major Elective I- for those who studied Tamil under Part-I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil up to +2 but opt for other languages in degree programme	-	Non Major Elective I- for those who studied Tamil under Part-I a)Basic Tamil for other language students b)Special Tamil for those who studied Tamil up to +2 but opt for other languages in degree programme	2	2	3	25	75	100		
<b>TOTAL</b>					<b>30</b>	<b>21</b>	--	--	--	<b>600</b>	

Sem.	Part	Nature of the Course	Course Code	Title of the Course	Inst. Hour/Week	Credit	Exam Hours	Marks			
								CIA	ESE	Total	
IV	I	Language Course (LC) -IV - Tamil* /Other Languages ** #	20LC401	Pandaiya Ilakkiyam	6	3	3	25	75	100	
	II	English Language Course (ELC) –IV	20ELC401	Language through Literature IV (Short stories and Communication Skills)	6	3	3	25	75	100	
	III		Core Course (CC–VII)	20CM407	Cost Accounting	5	5	3	25	75	100
			Core Course (CC– VIII)	20CM408	Business Statistics for Decision Making	5	5	3	25	75	100
			Allied Course (AC–IV)	20ACM404	Company Law	4	3	3	25	75	100
	IV		Non Major Elective (NME)-II –for those who studied Tamil under Part I a). Basic Tamil for other language students b). Special Tamil for those who studied Tamil up to +2but opt for other languages in degree programme	-	Non Major Elective II- for those who studied Tamil under Part-I a)Basic Tamil for other language students b) Special Tamil for those who studied Tamil up to +2 but opt for other languages in degree	2	2	3	25	75	100
			Skill Based Elective (SBE) - I	-		2	2	3	25	75	100
<b>TOTAL</b>					<b>30</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	
V	III	Core Course (CC–IX)	20CM509	Corporate Accounting	5	5	3	25	75	100	
		Core Course (CC–X)	20CM510	Auditing	5	5	3	25	75	100	
		Core Course (CC– XI)	20CM511	Management Accounting	5	5	3	25	75	100	
		Core Practical (CP– I )	20CM512P	Computer Applications in Business Practical 100 marks ; ( UE:60;IA: 40)	5	5	3	40	60	100	
		Major Based Elective (MBE)-I	20MBECM1:1 (or) 20MBECM1:2	(a) Entrepreneurial Development (or) (b) Management of Small Business	4	3	3	25	75	100	
	IV		Skill Based Elective (SBE)- II	-		2	2	3	25	75	100
			Skill Based Elective (SBE)- III	-		2	2	3	25	75	100
		Soft Skills Development	RUGSDC	Soft Skills Development	2	2	3	25	75	100	
<b>TOTAL</b>					<b>30</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	
VI	III	Core Course (CC-XII)	20CM613	Financial Management	6	5	3	25	75	100	
		Core Course (CC–XIII)	20CM614	Income Tax Theory, Law and Practice	6	5	3	25	75	100	
		Core Course (CC-XIV)	20CM615	Financial Services	6	5	3	25	75	100	
		Major Based Elective(MBE-II)	20MBECM2:1 (or) 20MBECM2:2	(a) E-Commerce (or) (b) Retail Management	5	4	3	25	75	100	
		Core Course (CC–XV)	20CMPW	Projects	6	4	-	25	75	100	
	V				Extension Activities	-	1	-	-	-	-
				UGGS	Gender Studies	1	1	3	25	75	100
<b>TOTAL</b>					<b>30</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	
<b>GRAND TOTAL</b>					<b>180</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3900</b>	

Subject	No. of Courses	Total Credits
Language Part – I	04	12
English Part –II	04	12
Core Course	14	70
Core Practical	01	05
Allied Course	04	12
Non-Major Elective	02	04
Skill Based Elective	03	06
Major Based Elective	02	07
Project (Core Course)	01	04
Environmental Studies	01	02
Value Education	01	02
Soft Skill Development	01	02
Gender Studies	01	01
Extension Activities	01	01
<b>TOTAL</b>	<b>40</b>	<b>140</b>

\* For those who studied Tamil upto 10<sup>th</sup> +2 (RegularStream);

+ Syllabus for other Languages should be on par with Tamil at degree level; # those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree level under Part I should study special Tamil in Part IV;

\*\* Extension Activities shall be outside instruction hours.

**Note:**

	CIA	ESE
1. Theory	25	75
2. Practical	40	60
3. Project	25	75

Separate passing minimum is prescribed for CIA and ESE

**FOR THEORY**

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks] the passing minimum for ESE shall be 40% out of 75 marks [i.e.30 marks]

**FOR PRACTICAL**

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks]

The passing minimum for ESE shall be 40% out of 60 marks [i.e. 24 marks]

**NON MAJOR ELECTIVE (NME) OFFERED BY THE DEPARTMENT**

Semester	Part	Nature of the Course	Course Code	Title of the Paper
III	-	NME -I	20NMECM31	Supply Chain Management
IV		NME -II	20NMECM42	Innovative Management

**SKILL BASED ELECTIVE (SBE) OFFERED BY THE DEPARTMENT**

Semester	Part	Nature of the Course	Course Code	Title of the Paper
IV	-	SBE-I	20SBECM1	Heritage Tourism
V		SBE-II	20SBECM2	Principles and Practice of Life Insurance
V		SBE-III	20SBECM3	Principles of Mutual Funds

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**DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

(For the candidates admitted in the academic year 2020–2021)

**Question Paper Pattern- (Theory)**

**Max time: 3 Hours**

**Max Marks: 75**

**Section – A (10 x 2 = 20)**

**Answer all the Questions**

**Answer in One or Two sentence each**

1. Unit I
2. Unit I
3. Unit II
4. Unit II
5. Unit III
6. Unit III
7. Unit IV
8. Unit IV
9. Unit V
10. Unit V

**Section – B (5 x 5 = 25)**

**Answer all the questions**

**Each answer should not exceed 500 words**

11. a(or)  
b } Unit I
12. a(or)  
b } Unit II
13. a(or)  
b } Unit III
14. a(or)  
b } Unit IV
15. a(or)  
b } Unit V

**Section –C- (3 x10 =30)**

**Answer any THREE questions, in 1200 words**

16. Unit I
17. Unit II
18. Unit III
19. Unit IV
20. Unit V

**SEMESTER I**

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

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**Semester: I - CC-I: PRINCIPLES OF ACCOUNTANCY**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code: 20CM101**

**OBJECTIVES:**

- To enable the students to learn the Principles and concepts of Accountancy.
- To know the statement of Assets and Liabilities of concern at a particular data.
- To enable the students to prepare the Final Accounts.

**UNIT I**

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance-Bank Reconciliation Statement. Rectification of Errors

**UNIT II**

Final Accounts of sole traders with adjustment entries.

**UNIT III**

Accounts of Non-profit organization –Bills of exchange – Average due date.

**UNIT IV**

SingleEntrySystem-Depreciation-:MeaningandDefinition-CausesandMerits–Straightlinemethod, written down Value Method, Sum of the Digits Method, Depletion Method and Annuity Method.- Provisions and Reserves.

**UNIT V**

Consignments and Joint Ventures– Account Current.

**COURSE OUTCOME:**

1. Understand the objectives of Book Keeping; prepare journal and ledger and trial balance.
2. Develop the skill of preparing Profit & Loss Account and Balance sheet.
3. Acquire the knowledge of using bills of exchange for financing business transactions
4. Understand the different methods for calculating depreciation
5. Know about the transactions involved in Consignment and Joint Venture.

**TEXT BOOK(S):**

1. R.L. Gupta Advanced Accountancy,” Sultan Chand Sons, NewDelhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” KalyaniPublishers,NewDelhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand &Co, NewDelhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., NewDelhi

**REFERENCE BOOK(S):**

1. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, NewDelhi.
2. Arulanandam, “Advanced Accountancy,” HimalayaPublication,Mumbai.
3. S.Manikandan&R.RakeshSankar, “Financial Accounting,” Scitech Publications Pvt Ltd,Chennai. Volume I &II.
4. T.S.Reddy&Dr.A.Murthy, “Financial Accounting,” Margham Publications,Chennai]

**E-RESOURCES:**

1. <https://guides.baker.edu/c.php?g=303576&p=2023969>

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**SEMESTER-I CC-II: PRINCIPLES OF MARKETING**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code : 20CM102**

**OBJECTIVES:**

- To enable the students to gain various aspects of Marketing and its Promotional Aspects.
- To Understand the Marketing Environment.
- To Learn about Marketing Process for different types of Products and Services.

**UNIT I**

Marketing - Evolution – Definition- classification of Market- objectives- selling vs. marketing – Is Marketing a Science or Art? - Modern Concept of marketing – role of marketing in economic development - Approaches to the study of Marketing — Marketing Mix- Functions –ISO Series and AGMARK - ISI.

**UNIT II**

Buyer's behaviour – Buying motive- Buying Decision Process -Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding .

**UNIT III**

Pricing-Objectives-Factors-Methodsandstrategies.ChannelsofDistribution–Wholesalerand Retailer – Services rendered by them - Factors to be considered for choosing a channel of distribution.

**UNIT IV**

-Sales Promotion –Types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

**UNIT V**

Marketing Information System - Marketing Research - Features –Direct marketing – E Business – Mail order business.

**COURSE OUTCOME:**

1. Gain knowledge of basic concepts of Marketing and its functions
2. Students can learn about the factors which influence consumer behaviour.
3. Learn about the factors determining the price of the product
4. Develop knowledge about Promotion Mix and how it is helpful to increase the sales of the product.
5. Gain knowledge about the benefit of using online

**TEXT BOOK(S):**

1. R.S.N.Pillai & Bagavathi , “Modern Marketing,” S.Chand& Co., NewDelhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, NewDelhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall ofIndia(Pvt) Ltd., NewDelhi.
4. Monga&ShaliniAnand, “Marketing Management,” Deep &Deep Publications, NewDelhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.

**REFERENCE BOOK(S)**

- 1 Grewal , “Marketing,” Tata McGraw Hill management, NewDelhi.
- 2 Dr. J. Jayasankar, “Marketing,” Margham Publications, Chennai.
- 3 Marketing Management - S.A. Sherlekar, Sultan Chand & Sons, and New Delhi.
- 4 Marketing Management – Memoria & Joshi, Sultan Chand & Sons, NewDelhi.

**E-RESOURCES:**

1. [https://www.researchgate.net/publication/27536145\\_Promoting\\_and\\_Marketing\\_E-Resources](https://www.researchgate.net/publication/27536145_Promoting_and_Marketing_E-Resources)

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**SEMESTER-I AC-I: BUSINESS MANAGEMENT**

**Ins. Hrs. /Week : 4**

**Course Credit: 3**

**Course Code : 20ACM101**

**OBJECTIVES:**

- To make the students to gain expert knowledge of Management Concept.
- To know the business data with ultimately translate information for decision making.
- To enable the new business trends and customer needs.

**UNIT I**

Management – Definition, nature, scope, functions and Levels of Management— Management an Art or, Science or Profession a debate - Difference between management and administration - Development of management thought – Contribution by F.W.Taylor, Henry Fayol, Elthon Mayo and Hawthorne Experiments.

**UNIT II**

Planning –Classification – Objectives – Characteristics-Steps -Process- types- Methods- advantages - MBO and MBE - Forecasting - Forecasting Techniques.

**UNIT III**

Organisation and Structure – Types – Supervision and Span of Control –Departmentation– Organisation charts – Authority and Responsibility- Delegation – centralization and Decentralization- Problems in delegation.

**UNIT IV**

Motivation - types - Theories of Motivation – Leadership - Functions - styles - theories – Communication -Principles - types and barriers of communication.

**UNIT V**

Co- ordination – features – types and techniques. Control- Importance – Steps -Process- effective control system - Techniques of control.

**COURSE OUTCOME:**

1. Understand what management is and the basic concepts of Management.
2. Make an effective plan for the success of the Management
3. Identify common organizational structures and Authority, Responsibility relationships.
4. Differentiate leadership and management; identify the traits, dimensions, and styles of effective leaders.
5. Describe the different types and techniques of control.

**TEXT BOOK(S) :**

1. Dinkar Pagare, “Principles of Management,” Sultan Chand & Sons New Delhi
2. K. Sundar, “Principles of Management,” Vijay Nicole Imprints Private Limited, Chennai
3. Drucker Peter F, Butterworth Heinemann, “Management Challenges,” Oxford
4. Wehrich and Koontz, et.al, “Essentials of Management,” Tata- McGraw Hill, New Delhi.
5. Fred Luthans, “Organizational Behaviour;” McGraw Hill, New York

**REFERENCE BOOK(S):**

1. Louis A.Allen, “Management and Organisation,” McGraw Hill,Tokyo.
2. Hampton, David R, “Modern Management”, McGraw Hill, New York.
3. Stoner and Free, “Management,” Prentice - Hall, New Delhi. 9. Prasad. L.M, “Principles & Practice of Management”, Sultan Chand & Sons, New Delhi.
  - a. Gupta C.B and Srinivasan, Business Management, S. Chand Publication, New Delhi.
  - b. Y.K. Bhushan – Business Organization and Management
4. Sherlekar, 2016 Principles of Business Management, Himalaya Publications, New Delhi
5. Aswathappa Karminder Ahuman 2017 Management Concept and Cases, Mc Graw Hill Education,New Delhi

**E-RESOURCES:**

- 1.<https://libguides.westminster.ac.uk/az.php?s=125592>

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**BHARATHIDASANUNIVERSITY, TIRUCHIRAPPALLI- 620024**  
**Applicable to the candidates admitted from the Academic year 2018-19 onwards**

**Part IV – VALUE EDUCATION (Revised Syllabus)**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code : 18UGVED**

**Unit I : Philosophy of Life and Social Values**

Human Life on Earth (Kural 629) Purpose of Life (Kural 46) Meaning and Philosophy of Life (Kural 131, 226) Family (Kural 45), Peace in Family (Kural 1025) Society (Kural 446), The Law of Life (Kural 952), Brotherhood (Kural 807) Five responsibilities / duties of Man (a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his lives (Kural 43,981).

**Unit II : Human Rights and Organizations**

Definitions, Nature of Human Rights. Universal Declaration of Human Rights, International covenant on Civil and Political Rights - International covenant of Economic, Social and Cultural Rights. Amnesty International Red Cross.

Contemporary Challenges: Child Labour – Women’s Right - Bonded Labour - Problems of refugees - Capital punishment. National and State Human Rights Commissions

**Unit III : RTI Act, 2005 & Consumer Protection Act, 1986**

Definition of RTI Act, 2005 and obligations of Public Authorities – The Central Information Commission

– The State Information Commission – Powers and Functions of the Information Commissions – Appeal and Penalties.

Definition of The Consumer Protection Act,1986 – State and Central Consumer Protection Councils – Consumer Disputes Redressal Agencies.

**Unit IV : Yoga and Health**

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga - Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

**Unit V : Role of State Public Service Commission**

Constitutional provisions and formation - Powers and Functions - Methods of recruitment -Rules and notification, syllabi for different exams - written and oral - placement.

**BOOKS FOR REFERENCES:**

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613004
2. Leah Levin, Human Rights, NBT,1998
3. V.R.KrishnaIyer,DialecticsandDynamicsofHumanRightsinIndia,TagoreLawLectures.
4. Yogic Therapy - Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministryof Health, NewDelhi.
5. SOUND HEALTH THROUGH YOGA - Dr.K.Chandrasekaran,Prem KalyanPublications, Sedapatti,1999.
6. Right to Information Act, 2005-Website:[www.tnpsc.gov.in/RTI%20ACT%202005.pdf](http://www.tnpsc.gov.in/RTI%20ACT%202005.pdf)

7. The Consumer Protection Act,1986-

Website:[http://ncdr.nic.in/bare\\_acts/consumer%20Protection%20Act-1986.html](http://ncdr.nic.in/bare_acts/consumer%20Protection%20Act-1986.html)

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**SEMESTER II**

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**SEMESTER-II CC-III: BUSINESS ACCOUNTING**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code :20CM203**

**OBJECTIVES:**

- To make the students to understand the Accounting principles and its application in Business.
- To Know financial position of each and every department separately.
- To understand the importance of fair insurance and its benefits covered with the same.

**UNIT – I**

Branch accounts - (Excluding foreign branches) – Departmental accounts.

**UNIT – II**

Hire Purchase accounts & Installment purchase system.

**UNIT–III** -Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum rent –Short working – Recoupment of Fixed and flexible short working-Sub Lease.

**UNIT – IV**-Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

**UNIT – V**-Insolvency accounts — Individual – Statement of affairs – Deficiency account – Preferential creditors – Non-preferential creditors.

**COURSE OUTCOME:**

1. Understand the preparation of Branch and Departmental accounts.
2. Understand how to pay the payment of hire purchase installment
3. Prepare royalties accounts and know its procedures
4. Know the different types of policies and calculation of fire insurance claim in India.
5. Understand the preparation of Statement of Affairs and how to analyze the insolvency accounts easily.

**THEORY 20% PROBLEM: 80%**

**TEXT BOOK(S):**

1. R.L. Gupta and Others: “Advanced Accountancy”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “Advanced Accounting”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “Advanced Accounting”, S.Chand & Co, New Delhi.

**REFERENCE BOOK(S):**

1. M.C. Shukla: “Advanced Accounts” S. Chand and Co., New Delhi.
2. Mukerjee and Haneef “Modern Accountancy”, Tata McGraw Hill, Delhi.
3. Arulanandam “Advanced Accountancy”, Himalaya Publications, Delhi.

**E-RESOURCES:**

1. [https://huntertafe.libguides.com/accounting/eResources\\_databases](https://huntertafe.libguides.com/accounting/eResources_databases)

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**SEMESTER-II CC-IV: BANKING LAW & PRACTICE**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code :20CM204**

**OBJECTIVES:**

- To know the several new features introduced by banks.
- To impart knowledge on the Banking theory and practice and to understand the process of banking activities.
- To enable the students to gain knowledge of online banking

**UNIT I:**

Definition of the term banker and customer – General relationship – Special relationship – main functions and subsidiary services rendered by banker – agency services and general utility service.

**UNIT II:**

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans –Perennial Premium plan – Non Resident (External) accounts Scheme.

**UNIT III:**

Special Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non-Trading Associations Registered and Unregistered Clubs – Societies, Attorney-Executive and administration Charitable institutions– trustees–Liquidators–Receivers  
– Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

**UNIT IV:**

Types of Cheques, Paying & Collecting Banker- Crossing and endorsement-meaning, definitions, Types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**UNIT V:**

Payment Banking: Internet Banking Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit),E-money, Electronic purse, Digital cash.

**COURSE OUTCOME:**

1. Understand the banker customer relationship
2. To know how to operate bank accounts and to discuss various Deposit schemes of bank
3. Know the procedure to be followed for opening Savings a/c, Current a/c, Fixed Deposit & Recurring Deposit
4. Describe the term paying banker & collecting banker, the duties & responsibilities of paying banker & collecting banker
5. Describe what E-Banking is and to understand the Internet banking, Tele-banking, Mobile banking, and Virtual Banking.

**TEXT BOOK(S):**

1. E. Gordon and N. Natarajan “**Banking Theory, Law & Practice**” Himalaya Publication.
2. B. Santhanam, “**Banking Theory, Law & Practice**” Margham Publications, Chennai.
3. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
4. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
5. H.R., Practical and Law of Banking, Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Sundaram and Varshney, “**Banking Theory, Law & Practice**” Sultan Chand Company, New Delhi
2. S.M. Sundaram “**Banking Theory, Law & Practice**” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, “**Banking**” New Central Book Agency
4. M.S. Ramasamy, “**Tanna’s Banking Law & Practice in India**” Sultan Chand Company, New Delhi.

**E – RESOURCES:**

1. <https://www.oreilly.com/library/view/banking-law-and/9780470827642>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

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**SEMESTER-II AC-II: BUSINESS ECONOMICS**

**Ins. Hrs. /Week : 4**

**Course Credit:3**

**Course Code : 20ACM202**

**OBJECTIVES:**

- To understand the concepts and application of economics in business.
- To understand apply demand and supply analysis to relevant economics issues.
- To Understand the Causes and Consequence of different market Structure.

**UNIT- I**

Business Economics – definition - Scope and Nature Art or Science –Concepts –Relationship with other disciplines -Micro and Macro Economics relating to business.

**UNIT-II**

Demand Analysis-Types of Demand-Determination and Functions of demand-Demand Schedule-Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer's equilibrium.

**UNIT-III**

Production and Cost Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; ISO Quant's; Return to scale. Economics and Diseconomies of scale. Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change.

**UNIT-IV**

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply. Market structure-Equilibrium of firm and industry-Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition.

**UNIT- V-National Income –concept – Measurement, Inflation and deflation inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.**

**COURSE OUTCOME:**

1. Understand the basic concepts of Economics and its relationship with other disciplines.
2. Understand the Importance of Demand Analysis to Relevant Economic Issues and Economic Development.
3. Understand the Concept of Macroeconomic Equilibrium and Implications for the Management of the Business Cycle.
4. Understand the Importance of Supply Analysis to Relevant Economic Issues and Economic Development.
5. Analyse the Importance of Trade National Income to the Economy and Evaluate the Effects of Government Policy Measures on the Exchange Rate and Trade

**TEXT BOOK(S):**

1. S.Sankaran, “Business Economics” Margam Publications, Chennai.
2. Misra and Puri, “Business Economics” Himalaya Publications, Mumbai
3. MithaniD.M. “Business Economics”, Himalaya Publications, Mumbai
4. Maddala G.S. and E. Miller; “Micro Economics” Theory and Applications, McGraw-Hill Education.

**REFERENCE BOOKS:**

1. Salvatore, D. Schaum’s Outline: “**Microeconomic Theory**”, McGraw-Hill, Education.
2. Case and Fair “**Principles of Micro Economics**”, Pearson Education.
3. Koutsiyannis, “**Modern Micro Economic**” **Theory**.
4. C Snyder, “**Microeconomic Theory**”: Basic Principles and Extensions, Cengage Learning.

**E-RESOURCES:**

1. <https://libraries.ou.edu/business>

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BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI- 620 024

ENVIRONMENTAL STUDIES

(Applicable to the candidates admitted from the Academic year 2019-20 onwards)

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**Semester: II- PART IV: ENVIRONMENTAL STUDIES**

**Ins. Hrs. / Week: 2**

**Course Credit: 2**

**Course Code: 19UGCES**

**Unit: 1**

The Multidisciplinary nature of environmental studies

Definition, scope and importance.(2 lectures) Need for public awareness

**Unit: 2 Natural Resources:**

Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams' benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.
  - Role of an individual in conservation of natural resources.
  - Equitable use of resources for sustainable lifestyles.

**(8 lectures)**

**Unit: 3- Ecosystems**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.

- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

**(6 lectures)**

#### **Unit: 4 - Biodiversity and its conservation**

- Introduction – Definition : Genetic, species and ecosystem diversity
- Bio geographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules, 2004

**(8 lectures)**

#### **Unit: 5 - Environmental Pollution**

Causes, effects and control measures of:

- a. Air Pollution
  - b. Water Pollution
  - c. Soil Pollution
  - d. Marine Pollution
  - e. Noise pollution
  - f. Thermal Pollution
  - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
  - Role of an individual in prevention of pollution
  - Pollution case studies
  - Disaster management: floods, earthquake, cyclone and landslides.
  - Ill-Effects of Fireworks:  
Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

**(8 lectures)**

#### **Unit: 6- Social Issues and the Environment**

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.

- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

**(7 lectures)**

### **Unit: 7- Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

### **Unit: 8 - Field Work**

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

**Reference(s) :**

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt Ltd, Ahamedabad – 380013, India, E-mail: [mapin@icenet.net](mailto:mapin@icenet.net)(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p (M) Magazine (R) Reference (TB) Textbook
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules.%202004.pdf>.

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**SEMESTER III**

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**SEMESTER: III - CC-V: PARTNERSHIP ACCOUNTS**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code : 20CM305**

**OBJECTIVES:**

- To provide students an exposure to understand the practice of Partnership Accounts.
- To understand the concept of partnership and preparing capital accounts of partners.
- To Preparing accounting entries and necessary ledger accounts on firms dissolution.

**UNIT-I: Introduction to Partnership**

**(18-Hours)**

Partnership – Meaning ,Partnership Deed, Capital Accounts - Accounting Treatment - Distribution of Profits-Interest on Partner's Loans-Interest on Capital and Drawings-Salary and Commission of Partner-P&L Appropriation Account- Capital Accounts of partners – Fixed – Fluctuating- Past Adjustment and guarantee.

**UNIT – II: Admission of Partner**

**(19-Hours)**

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partner's capital Accounts - Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance Sheet.

**UNIT –III: Retirement of Partner**

**(20-Hours)**

Retirement of a Partner - calculation of Gaining ratio - Treatment of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partner's Capital Account - Calculation of profit up to the date of death of a partner - Preparation of Capital Accounts and Balance Sheet.

**UNIT –IV: Dissolution of firm**

**(16-Hours)**

Dissolution of firm - Piece-meal distribution - Insolvency of a partner or partners – Garner vs. Murray.

**UNIT – V: Amalgamation of firms**

**(17-Hours)**

Amalgamation of firms – Computation of purchase consideration-Conversion of sale of a partnership firm to a company.

**Theory: 25%, Problem: 75%**

**Total Lecture Hours - 90**

**COURSE OUTCOME:**

1. Understand the concept of partnership and preparing capital accounts of partners.
2. Identify the matter that need adjustments in the books of firm when a new partner is admitted and preparing Realization, Partners Capital Accounts and Balance sheet.
3. Ascertaining the retiring /deceased partner claim against the firm and mode of settlement.
4. Preparing accounting entries and necessary ledger accounts on firms dissolution.
5. Understand the accounting treatment of how a partnership firm is converted in the form of a company.

**TEXT BOOK(S):**

1. T.S. Reddy and A.Murthy, 2017 , Financial Accounting , Margham Publications, Chennai.
2. A Mukherjee and M Hanif Modern Accountancy ,2018- TMH Publishing company, New Delhi
3. Dr. S.N. Maheswari, 2002-Financial Accounting , Vikas Publishing House, New Delhi.
4. V.Sudhakar, M.Anbalagan, K.Jayalakshmi,2009,Financial Accounting, S.Chand Publishers,NewDelhi.
5. S.P.Jain& K.L.Narang , Business Accounting , Kalyani Publications, Chennai.

**REFERENCE BOOK(S):**

1. Grewal and Shukla , Advanced Accounting , S.Chand Publishers, New Delhi.
2. P.C. Tulasian, Introduction to Accounting , Pearson Editions
3. Jain & Narang , Financial Accounting , Kalyani Publishers,Chennai.
4. S.P.Jain& K.L.Narang , 2017-Partnership Accounts, Kalyani Publications, Chennai.
5. Dr.M.S.Shukla, Financial Accounting, Sahitya Publication,Agra.

**E - RESOURCE:**

1. [https://en.wikipedia.org/wiki/Partnership\\_accounting](https://en.wikipedia.org/wiki/Partnership_accounting)
2. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/>
3. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-accounting-procedure/51950>
4. [http://www.pearsoned.ca/highered/divisions/virtual\\_tours/lee/sample.pdf](http://www.pearsoned.ca/highered/divisions/virtual_tours/lee/sample.pdf)
5. <https://www.accountingtools.com/articles/2017/5/5/partnership-accounting>

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**SEMESTER: III-CC-VI: BUSINESS LAW**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code : 20CM306**

**OBJECTIVES:**

- To enable the students to gain knowledge about mercantile law and its importance.
- To students would be able to understand the basic concepts and laws of business.
- To understanding the provisions regarding performance of contracts, modes of discharge and there medias available for breach of contract.

**UNIT – I**

**Introduction to Mercantile Law**

**(19- Hours)**

Introduction – Indian Contract Act 1872-Definition and Scope of Mercantile Law – growth and sources of mercantile law - Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties free consent – legality of object, Void Agreements – contingent contracts.

**UNIT – II: Performance of Contracts**

**(18 - Hours)**

Performance of contracts – Discharge of contracts – remedies for breach including specific Performance – Quasi contracts.

**UNIT – III: Bailment and Pledge**

**(20 - Hours)**

Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee-Definition, features, types, Revocation-Bailment-pledge-Classification-Duties and rights of Bailor and Bailee- Termination of bailment-Pledge-Differences between bailment and pledge- Rights and duties of Pawnor and Pawnee.

**UNIT – IV: Principal and Agent**

**(16 - Hours)**

Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent - Termination of Agency.

**UNIT – V: Sale of goods Act**

**(17 - Hours)**

Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties – Remedies for breach.

**Total Lecture Hours - 90**

**COURSE OUTCOME:**

1. Students would be able to understand the basic concepts and laws of business
2. Understand the provisions regarding performance of contracts, modes of discharge and the remedies available for breach of contract
3. Recognize the general principles underlying contracts of bailment and pledge.
4. Understand the Laws relating to the sales of Goods.
5. Gain knowledge about the agency relationship is related to know the Types, Rights, and Duties of agents.

**TEXT BOOK(S):**

1. M.C. Shukla ,Mercantile law S. Chand & Company, New Delhi.
2. V. Balachandran&Thothadri ,S.Vijay , Business Law Nicole Imprints (P) Ltd, Chennai.
3. Chawla and Garg, Commercial law ,KalyaniPublishers, Chennai.
4. L.M.Porwal & Sanjeev Kuma, Business Laws,Vrinda Publication (P) ltd.
5. S.Kathiresan & Dr.V.Radha , Business Laws- PrasannaPublishers(P) ltd.

**REFERENCE BOOK(S):**

1. N.D.Kapoor ,Business law, S. Chand & Sons, New Delhi.
2. Batra and Kalra , Mercantile Law, Tata McGraw Hill Co, Mumbai
3. M.C. Kuchhal, Mercantile law, Vikas Publishing House, Chennai
4. S.P.Iyengar and B.K.Goyal, Mercantile law with Industrial law , R. Chand & Co.
5. Dr.V.Savitha & Dr.Preetha, F.Jemas, Business law , Sarulatha Publication.

**E- RESOURCE:**

1. <https://www.britannica.com/topic/business-law>
2. <https://www.geektonight.com/business-law/>
3. <https://johnstonthomas.com/what-is-business-law-and-why-is-it-important/>
4. <https://www.morebusiness.com/business-laws/>
5. <https://www.vedantu.com/commerce/business-law>

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**SEMESTER: III - AC-III: BUSINESS CORRESPONDENCE**

**Ins. Hrs. /Week : 4**

**Course Credit: 3**

**Course Code : 20ACM303**

**OBJECTIVES**

- To enable the students to write business letters effectively and develop communication skills.
- To understanding the way of writing application letter and resume and creating reports.
- To Identifying the essential skills and guidelines for preparing for an interview.

**UNIT – I: Introduction to Business Communication (12 - Hours)**

Nature and Scope of Business Communication – Meaning and Importance of Communication, Kinds of Business Letters – Layout – Barriers to Communication.

**UNIT – II: Enquiry and Adjustments (13 - Hours)**

Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claims and Adjustments.

**UNIT – III: Business Letters (11 - Hours)**

Collection Letters–Salesletters–Circular Letters–Bank Correspondence; Correspondence of a Company Secretary.

**UNIT – IV: Application Letters and Report writing (14 -Hours)**

Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes - Form and content of an Application letter. Report writing – Features, Types of Reports, Organization of a Business Report, Preparation of Report – Long and Short Report: Report by Individuals and Committees.

**UNIT – V: Interview Techniques (10 - Hours)**

Interviews-Meaning-types of Interview-Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. Email Slide or Visual Presentation - Internet - Video conferencing - Group Discussion.

**Total Lecture Hours - 60**

**COURSE OUTCOME:**

1. Understand the role and importance of effective Communication and Letters in Business.
2. Identify and Learning writing skills for enquiry letter and reply, orders and execution, credit and status enquiries and claims and adjustments.
3. Able to know the information regarding business activities through various business letters.
4. Understand the way of writing application letter and resume and creating reports.
5. Identify the essential skills and guidelines for preparing for an interview.

**TEXT BOOK(S):**

1. N.S.Reghunathan & B.Santhanam , Business Communication , Margham Publication, Chennai.
2. V.R.Palanivelu &N.Suburaj , Business Communication , Himalaya Publication, Mubai.
3. K.Sundhar & Kumararaja, Business Communication, Vijainikkal imprints Pvt. Ltd Chennai.
4. R.V.Badi & K.Aruna, Business Communication, Vrinda Publications.
5. Kathiresan & Radha, Business Communication, Prasanna Publishers &Distributors.

**REFERENCE BOOK(S):**

1. Rajendra Pal and J.S. Korlahalli, Essentials of Business Communication, Binny Publish in House,NewDelhi.
2. M.S.Ramesh and Pattenshetty , Effective Business English and Correspondence R.Chand&Company,NewDelhi.
3. Sharma and Krishna Mohan, Business Correspondence and Report writing-TMH.
4. Varinder Kumar & Bodhraj , Business Communication, Kalyani Publishers.
5. N.S.Raghunathan B.Santhanam, Business Communication, Margham publications.

**E- RESOURCE:**

1. <https://www.vedantu.com/commerce/business-correspondence>
2. <https://www.toppr.com/guides/business-communication-and-ethics/business-correspondence/meaning-and-importance-of-business-correspondence>
3. <https://www.uis.edu/career/students/career-planning/launch-your-career/job-search-strategies/business-correspondence/>
4. <https://www.slideshare.net/NikhilBangde1/business-communication-unit-ii-business-correspondence>
5. <https://www.toppr.com/guides/business-communication-and-ethics/business-correspondence/meaning-and-importance-of-business-correspondence>

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**SEMESTER IV**

**SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
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**SEMESTER: IV- CC-VII: COST ACCOUNTING**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code : 20CM407**

**OBJECTIVES:**

- To enable the students to know the importance of costing and to understand the basic concepts.
- To learning various methods of remunerations.
- To identify allocation and apportionment of overheads among production and service department.

**Unit – I: Introduction to Cost Accounting**

**(Hours–16)**

Definition, Scope and nature of cost accounting – cost concepts, characteristics of a costing system– classification – objectives and advantages –limitations of cost accounting – methods and techniques – cost unit – cost centre – cost sheet.

**Unit – II: Inventory control**

**(Hours –15)**

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, VED Analysis, Bin Card, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

**Unit – III: Labour Cost**

**(Hours –15)**

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time –measurement of labour turnover- types – causes and remedies.

**Unit –IV: Overheads**

**(Hours –14)**

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

**Unit–V: Costing Methods**

**(Hours –15)**

Job costing– Contract costing– Process costing (Normal loss, Abnormal loss and gains only) – Operating costing.

**Theory: 25%, Problem: 75%**

**Total Lecture Hours - 75**

**COURSE OUTCOME:**

1. Understand the purpose and concept of Cost Accounting.
2. Able to know the basic Principles of Inventory Control and pricing of material issues.
3. Learning various methods of remunerations and types of labour turn over.
4. Identify allocation and apportionment of overheads among production and service department.
5. It helps to determine the cost of each process in process accounting and jobcosting helps to calculate the profit earned on individual job.

**TEXT BOOK(S):**

1. Jawaharlal , Cost Accounting , TMH, New Delhi
2. Jain and Narang , Cost Accounting , Kalyani Publishers, Chennai
3. S.P. Iyengar , Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Dr.M.Wilson, Cost Accounting, Himalaya Publications.
5. Dr.R.Ramachandran R.Srinivasan, Cost Accounting, Sriram Publications

**REFERENCE BOOK(S):**

1. Murthy and S. Gurusamy , Cost Accounting- Vijay Nicole Imprints (P)Ltd, Chennai
2. Bhagwathi and Pillai , Cost Accounting -Sultan Chand & Sons, New Delhi.
3. S.N. Maheswari , Cost Accounting , Sultan Chand & Sons, New Delhi.
4. Dr. R. Ramachandran & Dr. R. Srinivasan, Cost Accounting, Sri Ram Publication, Trichy.
5. Dr.V.Radha, Cost Accounting, Prasanna Publishers.

**E - RESOURCE:**

1. <https://www.investopedia.com/terms/c/cost-accounting.asp>
2. <https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-cost-costing-and-cost-accounting/>
3. <https://www.accountingtools.com/articles/what-is-cost-accounting.html>
4. <https://www.lkouniv.ac.in/site/writereaddata/sitecontent/202005291333529297audh-cost-accounting.pdf>
5. <https://www.youtube.com/watch?v=AwrrUf8vYEEY>

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**SEMESTER: IV-CC-VIII: BUSINESS STATISTICS FOR DECISION MAKING**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code : 20CM408**

**Course Objectives:**

- To enable the students to know the importance of business statistics and its application in decision making.
- To provide Practical exposure on calculation of trend analysis.
- To gain knowledge on calculating Measurement of Correlation and Regression.

**UNIT – I: Introduction to Statistics**

**(Hours –16)**

Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation — Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

**UNIT – II: Measures of Dispersion**

**(Hours –15)**

Measures of Dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

**UNIT – III: Measurement of Correlation and Regression**

**(Hours –15)**

Correlation – Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

**UNIT – IV: Trend Analysis**

**(Hours –14)**

Analysis of Time series – Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton's method only.

**UNIT – V: Index Number**

**(Hours –15)**

Index numbers – Price index numbers – un weighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method

**(Problem 80% and Theory 20%)**

**Total Lecture Hours - 75**

**COURSE OUTCOME:**

1. Familiarizes with the concept of statistics Measure of central tendency.
2. Acquiring knowledge about various deviations.
3. Provide Practical exposure on calculation of trend analysis.
4. Gain knowledge on calculating Measurement of Correlation and Regression.
5. It helps to calculate the index to measure price and quantity changes over period of time.

**TEXT BOOK(S):**

1. S.P. Gupta , Elements of Statistics , Sultan Chand & Sons
2. SL Aggarwal and SL Bharadwaj , Tools and Decision Making , Kalyani Publishers.
3. Dr. S.M. Shukla, & Dr. S.P. Sahai, Principles of Statistics, Shitya Bhawan Publication, Agra.
4. Dr.P.R.Vital, Business Statistics- Margham Publications
5. S.C.Gupta, 2016, Fundamentals of Statistics by Himalaya Publishing House

**REFERENCE BOOK(S):**

1. PA. Navanitham , Business Statistics, Jai Publications, Trichy.
2. S.K. Kappor - Elements of Practical Statistics, Oxford and IBHP Publishing Company.
3. Ghosh R. K.; 2010- Business Mathematics and Statistics, New Central Book Agency.
4. Dr. S.M. Shukla, & Dr. S.P. Sahai, Business Statistics, Shitya Bhawan Publication, Agra
5. Dr.M.Wilson, Business Statistics,, Himalaya Publications.

**E- RESOURCES:**

1. <https://blog.fhysics.net/fibaar/business-statistics-a-decision-making-approach>
2. <https://www.pearson.com/store/p/business-statistics-a-decision-making-approach/P100000188702>
3. <https://www.tandfonline.com/doi/pdf/10.1080/00401706.1971.10488835>
4. [https://www.researchgate.net/publication/287275305\\_Data\\_Analysis\\_forEffectiveDecisionMaking](https://www.researchgate.net/publication/287275305_Data_Analysis_forEffectiveDecisionMaking)
5. <https://www.aclweb.org/anthology/W97-1005.pd>

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**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**

**(AUTONOMOUS)**

**SUNDARAKKOTTAI, MANNARGUDI - 614016.**

*(For the Candidates admitted in the academic year 2020-2021)*

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**



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**SEMESTER: IV- AC-IV: COMPANY LAW**

**Ins. Hrs. /Week : 4**

**Course Credit: 3**

**Course Code : 20ACM404**

**OBJECTIVES:**

- To enable the students to know the importance of company law and its provisions.
- To describe the characteristics of ordinary shares in terms of value, voting rights and limited liability.
- To recognize the various types of meeting and decisions by the directors at the meeting of the boards.

**UNIT –I: Introduction**

**(Hours– 12)**

Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics- Importance of Companies Act 2014.

**UNIT-II: Memorandum and Articles of Association**

**(Hours– 14)**

Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus- Directors-Powers and duties

**UNIT – III: Shares and Debentures**

**(Hours– 12)**

Share Capital – Kinds of Shares –Voting Rights – Borrowing powers of companies – Methods of Borrowing – Debentures – Types of Debentures.

**UNIT – IV: Meetings and Resolutions**

**(Hours– 12)**

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra Ordinary General Meeting - Resolutions – Ordinary & Special.

**UNIT – V: Winding up company**

**(Hours– 10)**

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

**Total Lecture Hours – 60**

**COURSE OUTCOME:**

1. Acquire knowledge about basic concept of company law.
2. Understand the corporate capacity of ultra vires rule.
3. Describe the characteristics of ordinary shares in terms of value, voting rights and limited liability.
4. Recognize the various types of meeting and decisions by the directors at the meeting of the boards.
5. Describe the winding up of a company and their details to know.

**TEXT BOOK(S)**

1. Gaffoor and Thothadri , Company Law , Vijay Nicole Imprints(P)Ltd
2. N.D. Kapoor, Business Laws , Sultan Chand and Sons
3. M.R. Sreenivasan, Business Laws , Margam Publications
4. M.V. Dhandapani, Business Laws , Sultan Chand and Sons
5. P.P.S. Gogna – Text Book of Company Law, S.Chand

**REFERENCE BOOK(S):**

1. Avtar Singh , Company Law , Margam Publication
2. N.D. Kapoor , Company Law , Sultan Chand and Sons
3. M.C.Shukla and S.S. Gulshan , Principles of Company
4. V. Balachandran & M.Govindarajan A Student Handbook on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.
5. S.BadriAlam and Saravanavel - Company Law, Himalaya Publications.

**E- RESOURCES:**

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://www.legalbites.in/introduction-company-law/>
3. [https://www.indiacode.nic.in/handle/123456789/2114?view\\_type=browse&sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/2114?view_type=browse&sam_handle=123456789/1362)
4. [https://www.mca.gov.in/Ministry/pdf/AmendmentAct\\_29092020.pdf](https://www.mca.gov.in/Ministry/pdf/AmendmentAct_29092020.pdf)
5. <https://www.mca.gov.in/MinistryV2/companiesact2013.html>

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**B. Com., COMMERCE**

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**SEMESTER: IV-SBE-I: HERITAGE TOURISM**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code: 20SBECM1**

**OBJECTIVES:**

- To introduce the basic concepts of tourism and create an awareness about the role of various organizations of tourism in tourism promotion.
- To involving trips made by local residence within their own countries.
- To manage services include tour companies, visitor information office, transport rental agencies.

**UNIT-I: Introduction**

**(Hours –06)**

Tourism: Concepts-Definitions - Historical development of tourism. Distinction between Tourist- Traveler-Visitor-Excursionist

**UNIT- II: Domestic Tourism**

**(Hours –06)**

Domestic tourism: Importance - features- pattern of growth – profile.

**UNIT –III: Tourism Demand and Supply**

**(Hours – 07)**

Tourism Demand and Supply: Introduction to Tourism Demand; Determinants of tourism demand; Motivation and tourism demand; Reasons for high demand of tourism products in certain countries

**UNIT – IV: Impact of Tourism**

**(Hours –05)**

Positive and Negative Impact of Tourism; Socio - Cultural, Economic, Environmental and Political -Trends in tourism.

**UNIT – V: Tourism Industry**

**(Hours –06)**

Status of Tourism in India; The Tourism Industry: Nature and characteristics, Components of Tourism Industry.

**Total Lecture Hours - 30**

**COURSE OUTCOME:**

1. Develop knowledge about the concepts of travel and tourism
2. Involving trips made by local residence within their own countries
3. Manage services include tour companies, visitor information office, transport rental agencies
4. Identify Positive and Negative Impact of Tourism
5. Acquired knowledge in Tourism Industry

**TEXT BOOK(S):**

1. Sinha P.C, Tourism Management. Anmol Publication.
2. Sinha .P.C., Tourism Evolution Scope Nature &Organization. Anmol Publication.
3. Paul Martin,2017 , Tourism Management, Global Vision Publishing House
4. Mohammed Zulfikar, Introduction to Tourism and Hotel Industry, Sultan Chand Sons, New Delhi.
5. Sharma.K., 2014, Introduction To Tourism Management Mc Graw HillIndia.

**REFERENCE BOOK(S):**

1. Bhatia. Tourism Development (New Delhi, Sterling)
2. Seth: Tourism Management (New Delhi, Sterling)
3. Kaul: Dynamics of Tourism (New Delhi, Sterling)
4. Mill and Morrison , The Tourism system an Introductory Prentice Hall
5. A.K. Bhatia, International Tourism Management: 2019 , Sterling Publishers Pvt Ltd (IND)

**E- RESOURCE:**

1. <https://www.amazon.in/Tourism-Principles-Practices-Oxford-Education/dp/0198072368>
2. <https://www.amazon.in/Tourism-Principles-Prof-Chris-Cooper/dp/027368406X>
3. <https://books.google.com/books/about/Tourism.html?id=OWonlWCgp34C>
4. <https://backup.pondiuni.edu.in/sites/default/files/Tourism%20Principles%2CPolicies%20and%20Practicet200813.pdf>
5. <https://www.flipkart.com/tourism-principles-practices/p/itm99208f0d272f8>

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**SEMESTER V**

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

**Semester: V- CC- IX: Corporate Accounting**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code: 20CM509**

**OBJECTIVES**

- To enable the students to know about the accounting procedure in corporate accounting
- To understand the students about procedures regarding issue of shares
- To give an idea about amalgamation, absorption and internal reconstruction

**UNIT– I: Introduction & Issue of Shares (16 Hours)**

Company accounts–introduction–legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, and issue of shares at premium- issue of shares at discount- forfeiture of shares-re-issue– accounting entries

**UNIT– II: Issue & Redemption of Preference Shares (14 Hours)**

Issue of preference shares and Redemption of preference shares - Implication of Section 80 and 80A of the Companies Act

**UNIT– III: Issue & Redemption of Debentures (15 Hours)**

Issue and redemption of debentures – Methods of Redemption of debentures-Installment –cum-Interest and Ex-interest–redemption by conversion, sinking fund, insurance policy

**UNIT– IV: Amalgamation, Absorption and Reconstruction (14 Hours)**

Amalgamation–purchase consideration-accounting treatment–pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies

**UNIT– V: Holding Company (16 Hours)**

Accounts of Holding company - legal requirements relating to presentation of accounts – Consolidation of balance sheet (excluding chain holding)

Theory: 25% Problem: 75%

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. It will help to understand the students about procedures regarding issue of shares
2. It Develops knowledge about redemption of Shares and its types
3. Students can understand about redemption of Debentures and its types
4. Students can get an idea about amalgamation, absorption and internal reconstruction
5. It gives an exposure to the accounts of holding company

### **TEXT BOOK(S)**

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, New Delhi
2. Dr.S.M.Shukla and Dr.K.L.Gupta,2018, Corporate Accounting, Sahitya Bhawan Publication, Agra M.Hanif and A.Mukherjee,2017, Corporate Accounting, Mc GrawHill Education (India)Private Limited, Chennai
3. T.C.Tulsian and Bharat Tulsian, 2016, Corporate Accounting, S. Chand & Company Ltd,
4. Dr.S.S.Khanuja and Dr.Piyush Mehta Dr.A.Karim,2015, Corporate Accounting, SBPD Publishing House

### **REFERENCE BOOK (S)**

1. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications,Chennai
2. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand &Company Ltd, NewDelhi
3. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons,NewDelhi
4. Palaniappan & Hariharan – Corporate Accounting ,Vijay Nicole Imprints (P) Ltd, Chennai
5. Arulanandam and Raman – Advanced Accountancy, Himalayan Publishers, New Delhi

### **E-RESOURCES**

1. <https://www.sociologygroup.com/corporate-accounting-advantages-limitations/>
2. <https://www.icsi.edu/WebModules/Corporate%20and%20Management%20Accounting.pdf>
3. <http://tumkuruniversity.ac.in/ocug/comm/notes/corporate%20accounting%202.pdf>
4. <https://www.geektonight.com/corporate-accounting-notes/>
5. [https://collegetutor.net/notes/Corporate\\_Accounting\\_Studyname\\_full\\_notes](https://collegetutor.net/notes/Corporate_Accounting_Studyname_full_notes)

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**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B. Com., COMMERCE**

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**Semester: V - CC-X: Auditing**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code: 20CM510**

**OBJECTIVES**

- To provide students an understanding about the principles and practice of Auditing
- To acquire knowledge about vouching of cash and credit transactions
- To understand how to audit computerized accounts

**UNIT –I: Introduction**

**(16 Hours)**

Introduction – Definition of audit – Objects of audit – Classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of Audit – Audit programme – Test check – Auditing vs. Investigation- Basic Principles of governing audit.

**UNIT –II: Vouching**

**(14 Hours)**

Vouching – cash and trading transactions, Personal and Impersonal ledgers.

**UNIT-III: Valuation and Verification**

**(16 Hours)**

Valuation and Verification of assets and liabilities-Verification and valuation of followings:- Goodwill, Building, Machinery, Investment, Secured Loans and Contingent Liabilities - Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

**UNIT – IV: Audit of Limited Companies**

**(15 Hours)**

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports

**UNIT – V: Audit of Computerized Accounting**

**(14 Hours)**

Divisible profits and Dividends – Audit of computerized Accounting.

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. It describes about the concept, types & methods of auditing
2. Students can acquire the knowledge about vouching of cash and credit transactions
3. It helps to acquire the knowledge about verification of assets and liabilities
4. Students can know about appointment, rights, duties and responsibility of auditor
5. Students can understand the audit of computerized accounts

### **TEXT BOOK(S)**

1. B.N. Tandon, (Latest Ed.), Principles of Auditing, S.Chand & Company, New Delhi.
2. Dinker Pagare “Auditing” - Sultan Chand & Sons, New Delhi
3. Ravinderkumar and Virender Sharma, (Latest Ed.), Auditing Principles and Practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.
4. Jagadish Prakash “Auditing” - Kalyani Publishers, Chennai
5. Sana, Auding: Principles and Practices, 2017, McGraw Hill Education (India) Private Limited, Chennai

### **REFERENCE BOOK (S)**

1. Ghatalaia, Spicer and Pegler’s Practical Auditing, S. Chand & Co., New Delhi.
2. Depaula, (Latest Ed.), “Principles of Auditing”, Deep & Deep Publishing House, Delhi.
3. Dicksee, (Latest Ed.), “Principles of Auditing”, Vikas Publishing House, New Delhi.
4. Batlibai, (Latest Ed.), Principles of Auditing, S.Chand & Co., New Delhi.
5. S.Vengadamani (2013), Practical Auditing, Margham Publications, Chennai.

### **E-RESOURCES**

1. <http://www.gdcbemina.com/docs/Auditing.pdf>
2. [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
3. <http://kamarajcollege.ac.in/Department/Commerce/II%20Year/e004%20Core%2020%20-%20Auditing%20-%20VI%20Sem.pdf>
4. <https://www.geektonight.com/auditing-theory-notes/>
5. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**

**Semester: V- CC-XI: Management Accounting**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code:20CM511**

**OBJECTIVES**

- To enable the students to know the importance of management accounting and its concepts
- To provide the knowledge about budgetary control and its scope
- To understand the concept of fund flow statement and cash flow statement as per Accounting Standard 3

**UNIT –I: Introduction**

**(16 Hours)**

Management accounting – Meaning- Definition – Objectives – Nature – Scope – functions- Merits and limitations –Management accounting Vs financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – DuPont chart – Construction of balance sheet.

**UNIT – II: Fund Flow Statement & Cash Flow Statement**

**(15 Hours)**

Fund flow statement – Introduction- Meaning – Technique of preparing funds flow statement - Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard3.

**UNIT – III: Budgetary Control**

**(16 Hours)**

Budget and Budgetary control – Introduction- Meaning–Objectives of budgetary control- Merits of budgetary control, Essential features of Budgetary Control , Steps in budgetary Control , Types of Budgets-Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

**UNIT – IV: Variance Analysis**

**(14 Hours)**

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing– Cost-Volume Profit Analysis, Profit / Volume ratio; Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning

**UNIT – V: Capital Budgeting**

**(14 Hours)**

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return-Discounted cash flow–Net present value–Profitability index–Internal rate of return.

**Theory: 20% Problem: 80%**

**Total Lecture Hours- 75**

## **COURSE OUTCOME**

1. It helps to give proper idea on financial statement analysis in practical point of view
2. It helps to understand the concept of fund flow statement and cash flow statement as per Accounting Standard3
3. It provides knowledge about budget control and its scope
4. It develops the know-how and concept of marginal costing with practical problems
5. It explains the concept of fundamental financial concepts, especially Time Value of money

## **TEXT BOOK(S)**

1. Khan M. Y. and Jain P. K. (2013), Management Accounting, Tata McGraw Hill Company Ltd., NewDelhi.
2. S.N.Maheswari Management accounting – Sultan Chand & sons publications, New Delhi
3. Sharma and Guptha Management accounting - Kalyani Publishers, Chennai
4. Hingorani & Ramanthan, Management accounting – S.Chand & Co, New Delhi
5. I.C.Jain,2014, Management Accounting, Vikas Publishing Private Limited

## **REFERENCE BOOK (S)**

1. Pillai.R. S. N. and Bagavathi V (2010), Management Accounting, Sultan Chand Company Ltd., NewDelhi,
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy (Latest edition), Management Accounting, Margham Publications, Chennai.
4. R.Ramachandran and R.Srinivasan, Management accounting – Sriram publication
5. Murthi and S. Gurusamy “Management accounting” by A, Vijay Nicole Publications, Chennai.

## **E-RESOURCES**

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
2. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e002%20Core%2018%20-%20Management%20Accounting%20-%20VI%20Sem.pdf>
3. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Management-Accounting.pdf>
4. [https://ebooks.lpude.in/commerce/mcom/term\\_1/DCOM302\\_DCOM403\\_MANAGEMENT\\_ACCOUNTING.pdf](https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf)
5. [https://www.academia.edu/27871831/MANAGEMENT\\_ACCOUNTING\\_STUDY\\_NOTES](https://www.academia.edu/27871831/MANAGEMENT_ACCOUNTING_STUDY_NOTES)

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

B. Com., COMMERCE



**Semester: V - CP-I: Computer Applications in Business (Practical)**

**Ins. Hrs. /Week : 5**

**Course Credit: 5**

**Course Code: 20CM512P**

## **OBJECTIVES**

- To enable the students to know the importance of computer application in business
- To understand the concept of input and output devices of Computers and how it works and have a working knowledge of paragraph formatting, macro and mail merge in MS-Word.
- To know about voucher entry, payment voucher, receipt voucher, credit and debit note

### **UNIT- I - Ms Word**

**(14 Hours)**

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit  
Input and output devices – Ms Word – Creating word documents creating business letters using wizards–editing word documents–inserting objects–formatting- documents – spelling and grammar check –opening, saving and closing documents –mail merge.

### **UNIT- II - Ms Excel**

**(14 Hours)**

Spread sheet – Spread sheet programmes and applications – Ms Excel and features –Building work sheets –entering data in worksheets, editing and formatting work sheets –creating and formatting different types of charts – application of financial and statistical function– creating, analyzing and organizing data – opening and closing work books .

### **UNIT-III - Tally**

**(16 Hours)**

Fundamentals of Computerized accounting–Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version –Configuration of Tally –Tally screens and menus – Creation of company – Creation of groups –Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers–Contra vouchers– Journal vouchers –Editing and deleting vouchers

### **UNIT- IV Introduction to Inventories**

**(16 Hours)**

Introduction to Inventories – Creation of stock categories – Creation of Stock groups –Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks –Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories.

### **UNIT- V Accounts in Computer**

**(15 Hours)**

Day books– Trial balance – Profit and Loss account – – Balance Sheet, Ratio analysis, Inventory Report – Bank Reconciliation Statement.

**Total Lecture/Practical Hours- 75**

**Internal - 40 Marks**

**University Examination – Practical 60 Marks**

## **MS (Unit I)**

- Creating business letters
- Creating an application for the job with the bio-data
- Creating Circular letter with mail-merge options
- Creating a Table by using the split and merge options

## **MS-Excel (Unit II)**

- Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
- Creating Charts
- Creating a list for then closures
- Filtering the date using Auto filter custom filters using comparison operations

## **Accounting Package (Unit III, IV and V)**

- Preparing voucher entries for the given transactions
- Preparing final accounts from the trial balance given with any ten adjustments
- Inventory report
- Bank Reconciliation Statement

## **COURSE OUTCOME**

1. It helps to understand the concept of input and output devices of Computers and how it works and have a working knowledge of paragraph formatting, macro and mail merge in MS-Word.
2. Students will have a working knowledge of basic functions and formulas in MS Excel
3. Students can learn the basis of Tally and importance of Tally in today's computerized environment
4. It helps to know about voucher entry, payment voucher, receipt voucher, credit and debit note
5. Students learn to prepare final accounts in Tally along with inventory analysis report

## **TEXT BOOK(S)**

1. S.V.Srinivasa Vallabhan, Computer Applications in Business—Sultan Chand & Sons Publication.
2. Jones & Derek—John Wiley & Sons Microsoft office—Inc.
3. Pooja Mathur & Dr. Shruti and Jain, 2016, Computer Applications in Business, Galgotia Publishing Company
4. Dr. R. Parameswaran, Computer Applications in Business, Sultan & Chand Publication
5. Sheraad Paatill, Computer Applications in Business, Vision Publications

## **REFERENCE BOOK (S)**

1. A.K. Nadhani, Implementing Tally, BPB Publications.
2. R. Paramasivam, Computer Application in Business, S. Chand & Co, New Delhi.
3. Dr. Joseph Anbarasu, Computer Application in Business, Learn tech Press
4. Mukul Burghate, 2020, Computer Application in Business, TMC Nagpur
5. V. Raja Raman & Neeharika Adabala, 2015, Fundamentals of Computer, PHI Learning Private Limited Delhi

## **E-RESOURCES**

1. <https://examupdates.in/computer-application-in-business-notes/>
2. <https://mgtblog.com/computer-application-in-business/>
3. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Computer-Applications-in-Business.pdf>
4. <https://www.geektonight.com/computer-applications-in-business-pdf/>
5. <https://app1.unipune.ac.in/external/syllabus/Computer-Concept-RanjeetPatil-Wani-Sir-27-4-15.pdf>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**

**Semester: V- MBE-I: (a) Entrepreneurial Development**

**Ins. Hrs. /Week : 4**

**Course Credit: 3**

**Course Code: 20MBECM1:1**

**OBJECTIVES**

- To enable the students to understand the conceptual and applied knowledge about Entrepreneurship
- To know about the various financial institutions providing assistance and support to start the business
- To develop knowledge about the incentives, subsidies and taxation benefits to small entrepreneurs

**UNIT –I: Introduction**

**(13 Hours)**

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

**UNIT – II: Start-Up Process**

**(11 Hours)**

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report

**UNIT – III: Institutional Support**

**(13 Hours)**

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO –ITCOT, IIC – KVIC

**UNIT – IV: Institutional Finance to Entrepreneurs**

**(11 Hours)**

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks – Venture capital.

**UNIT – V: Incentives and Subsidies**

**(12 Hours)**

Incentives and subsidies – Subsidized services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. It helps to understand the Concept, Nature, Characteristics, functions and types of Entrepreneurial development
2. It enable them to understand project formulation
3. It familiarizes the students with EDP schemes
4. Students can know about the various financial institutions providing assistance and support to

start the business

5. It develops knowledge about the incentives, subsidies and taxation benefits to small entrepreneurs.

#### **TEXT BOOK(S)**

1. Vasant Desai, Dynamics of Entrepreneurial Development– Himalaya Publishing House, New Delhi.
2. Dr.C.B. Gupta and Dr.S.S.Khanka, Entrepreneurship & Small Business Management -Sultan Chand & Sons, New Delhi.

#### **REFERENCE BOOK (S)**

1. Renu Arora & S.KI.Sood, Fundamentals of Entrepreneurship and Small Business– Kalyani Publishers, Chennai.
2. Dr.S.S. Khanka, Entrepreneurial Development– S.Chand & Co, New Delhi.
3. Dr. P. Saravanavel, Entrepreneurial Development- Learn tech. Press, Trichy.
4. Dr.S.G. Bhanushali, Entrepreneurial Development-Himalaya Publishing House, New Delhi

#### **E-RESOURCES**

1. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/Entrepreneurship%20Development%20Notes.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf)
2. <http://kamarajcollege.ac.in/Department/Corporate/II%20Year/e007%20Skill%20Based%20II%20Core%20-%20Entrepreneurship%20Development%20-%20IV%20Sem.pdf>
3. <https://www.dynamictutorialsandservices.org/2018/10/entrepreneurship-development-notes.html>
4. <http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/>

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**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
(AUTONOMOUS)**



**SUNDARAKKOTTAI, MANNARGUDI - 614016.**

*(For the Candidates admitted in the academic year 2020-2021)*

**PG & RESEARCH DEPARTMENT OF COMMERCE  
B. Com. COMMERCE**

**Semester: V- MBE-I: (b) Management of Small Business**

**Ins. Hrs. /Week : 4**

**Course Credit: 3**

**Course Code: 20MBECM1:2**

**OBJECTIVES**

- To enable the students know the procedures and ways to start the small business units and to motivate them to become an entrepreneurs
- To develop knowledge about what are the factors influencing forms of organization
- To identify and implement systems for collecting and analyzing information to monitor the performance of a new firm

**UNIT –I: Evolution and Concept of SSI**

**(13 Hours)**

Evolution and concept of small scale industry-Importance of SSI-Policy support for SSI-Problems of SSI and remedial measures

**UNIT – II: Idea Generation**

**(11 Hours)**

Business idea - Sources - Identification of opportunities - preparation of detailed project report - contents

**UNIT – III: Forms of Organization**

**(11 Hours)**

Forms of organization - Factors influencing selection of form of organization

**UNIT-IV: Start Up Procedures**

**(13 Hours)**

Starting SS Industrial Unit: Acquisition of Land/Shed- Registration- Term Loan- Working capital -subsidy - order for machinery - Power connection - Govt. Clearance - Raw material - trial runs - Commencement of production

**UNIT – V: Financial Support**

**(12 Hours)**

Incentives for SS Units - Meaning - Objectives - subsidy tax concessions – Marketing & export assistance - Technical Assistance

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. It demonstrates the role of entrepreneurship and small business in our economy
2. Student will be able to identify the systems for collecting and analyzing information to monitor the performance of a new firm
3. It develops knowledge about the factors influencing forms of organization
4. It helps to identify the startup procedures and capital requirement of new business
5. It develops knowledge about the incentives, subsidies and taxation benefits to small entrepreneurs

**TEXT BOOK(S)**

1. Jose Paul. Ajith Kumar, Paul T.Mampilly, Entrepreneurship Devt. – Himalaya publication House.
2. Vasant Desai - Dynamics E.D. and Management - Himalaya Publication House.

**REFERENCE BOOK (S)**

1. Gupta & Srinivasan - Entrepreneurial Devt. - Sulthan Chand & Sons.
2. S.S.Khanka - Entrepreneurial Devt. - S.Chand
3. Garden & Natarajan - Entrepreneurial Devt. - Himalaya Publication House
4. P.Saravanel - E.D. - Principles, policies and programmes – Mangham Publications

**E-RESOURCES**

1. <http://kamarajcollege.ac.in/Department/Corporate/II%20Year/e007%20Skill%20Based%20II%20Core%20-%20Entrepreneurship%20Development%20-%20IV%20Sem.pdf>
2. <https://hbr.org/1976/01/management-strategies-for-small-companies>
3. <https://smallbusiness.chron.com/definition-small-business-management-3994.html>
4. [https://www.dynamictutorialsandservices.org/2017/05/small-business-management-notes\\_66.html](https://www.dynamictutorialsandservices.org/2017/05/small-business-management-notes_66.html)
5. <https://www.geektonight.com/entrepreneurship-and-small-business-notes/>

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**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
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*(For the Candidates admitted in the academic year 2020-2021)*

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**

**Semester: V - SBE-II: Principles and Practice of Life Insurance**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code :20SBECM2**

**OBJECTIVES**

- To impart the relevant skills for handling major functions of life insurance business.
- To create a plan to buy life insurance
- To know the important provisions in Life Insurance contracts

**UNIT I: Introduction**

**(7 Hours)**

Introduction – Definition and nature of insurance – evolution of insurance – role and importance of insurance -principles of insurance-insurance and assurance-types of insurance- life, general.

**UNIT II: Insurance Agent**

**(5 Hours)**

Life Insurance Organization – The Indian context, the distribution system, functions of agents, appointment and continuance, remuneration to agents, trends in life insurance distribution channels.

**UNIT III: Policy Conditions**

**(6 Hours)**

Policy Conditions – Application and acceptance – prospectus, proposal forms and other related documents, age proof, special reports. Policy document- need and format.

**UNIT IV: Premium Procedure**

**(6 Hours)**

Premium, premium calculation, days of grace, non –forfeiture options, lapse and revival schemes.

**UNIT V: Policy Claims**

**(6 Hours)**

Policy Claims - Maturity claims, survival benefit payments, death claims.

**Total Lecture Hours- 30**

**COURSE OUTCOME**

1. It explains life insurance and describes its purpose and principle.
2. Students will be able to identify the functions, appointment ,continuance and remuneration to Insurance agents
3. It helps to know the important provisions in life insurance contracts and its conditions.
4. They can get an idea about calculation of Premium.
5. It helps to know the procedures for claim settlement of insurance policies.

**TEXT BOOK(S)**

1. Mishra M.N .Insurance Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Mathew M.J. Insurance Principles and Practice, RBSA Publishers, Jaipur.
3. Gupta O.S .Life Insurance, Frank Brothers, New Delhi
4. Life Insurance Corporation Act, 1956.

## **REFERENCE BOOK (S)**

1. Vinayakam N, Radhaswamy and Vasudevan S.V. Insurance – Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Srinivasan M.N. Principles of Insurance Law, Ramanuj Publications, Bangalore.
3. Sharma R.S .Insurance Principles and Practice, Vora, Mumbai.
4. Balachandran S. Life Insurance, Insurance Institute of India, Mumbai.
5. Dinsdale.M.A .Elements of Insurance, Pitman, London.

## **E-RESOURCES:**

1. <https://www.policygenius.com/life-insurance/types-of-life-insurance/>
2. <https://www.maxlifeinsurance.com/blog/life-insurance/different-types-of-life-insurance-explained>
3. <https://www.policybazaar.com/life-insurance/articles/types-of-life-insurance/>
4. <https://www.etmoney.com/blog/5-different-types-of-life-insurance-policies/>
5. <https://nios.ac.in/media/documents/VocInsServices/m2--f4.pdf>

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**PG & RESEARCH DEPARTMENT OF COMMERCE  
B. Com. COMMERCE**

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**Semester: V- SBE-III: Principles of Mutual Funds**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code :20SBECM3**

**OBJECTIVES**

- To understand the basic concepts of mutual funds and the regulations of RBI
- To Measure and compare the performance of mutual fund schemes of different mutual fund companies and other asset management companies
- To describe the characteristics of mutual fund investments

**UNIT – I: Concepts of Mutual Funds**

**(5 Hours)**

Concepts of Mutual Funds - Evaluation of Mutual Funds - Role of Mutual Funds - Types of Mutual Funds: Open Ended and Close Ended

**UNIT – II: Legal Structure**

**(5 Hours)**

Legal Structure of Mutual Funds-Rights and Responsibilities of Market Constituents–Fund Mergers and Scheme Takeovers

**UNIT – III: Mutual Funds Regulation**

**(5 Hours)**

Role of Regulation in India - RBI, SEBI: SCORES (SEBI COMPLAINTS REDRESS SYSTEM)  
Procedure for Registering a Mutual Fund with SEBI - Right and Obligations of the Investors

**UNIT – IV: Accounting of Mutual Funds**

**(7 Hours)**

Accounting of Mutual Fund - NAV Computation - Pricing of Units - Valuation of Mutual Funds: Equity and Equity related securities, suspended securities, unlisted securities Liquid Securities, preference shares, Debentures, gold exchange trade funds.

**UNIT – V: Distribution Channels**

**(8 Hours)**

Distribution Channels: Multiple Distribution Channels Methods of Compensating for Distribution-Sales Loads- Rule 12b-1 Fees/Service Fees- Revenue Sharing- Sub-transfer Agent Payments-Omnibus Accounts – Noteworthy Recent Developments- Share Classes- ETF Differences - Direct Marketing – Broker - Mutual Funds Schemes in India

**Total Lecture Hours- 30**

**COURSE OUTCOME**

1. It describes the characteristics of mutual fund investments.
2. It explains the legal structure of Mutual Funds
3. It helps to understand the rules and regulations of mutual funds for investment purposes.
4. Students can know how and why mutual funds are bought and sold.
5. It helps to measure and compare the performance of mutual fund schemes of different mutual fund companies and other asset management companies

**TEXT BOOK(S)**

1. Nalini Prava Tripathy, Financial instruments and Services –Prentice Hall of India.
2. Dr.Gurusamy, Financial Service and Markets - Vijay Nicole Prints (P) Ltd.

**REFERENCE BOOK (S)**

1. M.Y.Khan, Financial Services, Tata Mc Graw Publications Co, Ltd.
2. Dr.D.Joseph Anbarasu and others, Financial Services - Sultan Chand & Sons.
3. Mark Mobius, Mutual Fund - John wiley & Sons.
4. Nalini Prava Tripathy , Mutual funds in India– Excel Books

**E-RESOURCES**

1. <https://www.nism.ac.in/mutual-fund-distributors/>
2. <https://cleartax.in/s/mutual-funds>
3. <https://www.ici.org/system/files/attachments/pdf/g2understanding.pdf>
4. [http://www.blackwellpublishing.com/content/BPL/Images/Content\\_store/Sample\\_Chapter/0631215611/Haslem-001.pdf](http://www.blackwellpublishing.com/content/BPL/Images/Content_store/Sample_Chapter/0631215611/Haslem-001.pdf)
5. <https://www.ctphilanthropy.org/sites/default/files/resources/Principles-of-Investment-Management.pdf>

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**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI -24.  
UNDER GRADUATE DEGREE PROGRAMMES**

**SOFT SKILLS DEVELOPMENT**

**Ins. Hrs. /Week : 2      Course Credit: 2      Course Code :RUGSDC**

**LEARNING OBJECTIVE**

Today's world is all about relationship, communication and presenting oneself, one's ideas and the company in the most positive and impactful way. This course intends to enable students to achieve excellence in both personal and professional life.

**UNIT I**

Know thyself/ Understanding Self Introduction to Soft skills-Self-discovery-Developing positive attitude-Improving perceptions-Forming values

**UNIT II**

Interpersonal Skills/ Understanding Others  
Developing interpersonal relationship-Team building-group dynamics-Networking-Improved work relationship

**UNIT III**

Communication Skills / Communication with others  
Art of listening-Art of reading-Art of speaking-Art of writing-Art of writing e-mails-e mail etiquette

**UNIT IV**

Corporate Skills / Working with Others  
Developing body language-Practicing etiquette and mannerism-Time management- Stress management

**UNIT V**

Selling Self / Job Hunting  
Writing resume/CV-interview skills-Group discussion- Mock interview-Mock GD – Goal setting -Career planning

**TEXT BOOKS:**

Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M. Complex, ChatiramBus Stand, Tiruchirappalli- 620002.

(Phone No: 0431-2702824; Mobile No: 94433 70597, 98430 74472)

Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company Ltd, Ram Nagar, New Delhi- 110 055.

Mobile No : 94425 14814 (Dr.K.Alex)

**REFERENCE BOOKS:**

- (i) Developing the leader within you JohnC . Max well
- (ii) Good to Great by *Jim Collins*
- (iii) The seven habits of highly effective people Stephen Covey
- (iv) Emotional Intelligence Daniel Goleman
- (v) You can win Shive Khera
- (vi) Principle Centered leadership Stephen Covey

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**SEMESTER VI**

**SENGAMALA THAYAR EDUCATIONAL TRUST WOMEN'S COLLEGE  
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*(For the Candidates admitted in the academic year 2020-2021)*

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**

**Semester: VI - CC- XII: Financial Management**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code: 20CM613**

**OBJECTIVES**

- To enable the students to know the principles and practices of managing finance
- To understand the importance of company's capital structure in corporate finance
- To enhance the profitability of shareholders through positive financial leverage

**UNIT – I – Introduction**

**(19 Hours)**

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization– Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

**UNIT – II – Capital Structure**

**(19 Hours)**

Capital structure – Meaning and features – Factors determining capital structure – EBITEPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

**UNIT –III – Leverage**

**(18 Hours)**

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

**UNIT – IV - Working Capital Management**

**(17 Hours)**

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

**UNIT – V – Receivables Management**

**(17 Hours)**

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level.

Theory: 20% Problem: 80%

**Total Lecture Hours- 90**

## **COURSE OUTCOME**

1. It helps to calculate cost of debt, cost of equity and cost of capital
2. Students can easily understand the importance of company's capital structure in corporate finance
3. It enhances the profitability of shareholders through positive financial leverage
4. It helps to investigate fund flow cycle and impact on working capital management
5. Students will be able to comprehend the dynamics of the inventory management principles, concepts and techniques

## **TEXT BOOK(S)**

1. S.N.Maheswari, Elements of financial management – S.Chand & Company Ltd ,New Delhi
2. R.K.Sharma, Financial Management – Kalyani publishers, NewDelhi
3. Khan & Jain, Theory and Problems of Financial management, McGraw Hill Publication, New Delhi
4. Prasanna chandra , Financial Management Theory and practice Tata Mcgraw Hill Co.Chennai.
5. Rajiv Srivstava & Anil Misra, Financial Management , Oxford UniversityPress, Chennai

## **REFERENCE BOOK (S)**

1. R.Ramachandran & R.Srinivasan, Financial Management – Srirampublication, Trichy
2. Levy H. and M. Introduction to Financial Management. Personal Education.
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. S.P.Guptha, Financial Management, Sahitya Bhavan Publication, New Delhi
5. Pandey,I.M. Financial Management. Vikas Publication.

## **E-RESOURCES**

1. [https://www.icai.org/post.html?post\\_id=14365](https://www.icai.org/post.html?post_id=14365)
2. [https://www.icai.org/post.html?post\\_id=16954](https://www.icai.org/post.html?post_id=16954)
3. <http://www.sasurieengg.com/e-course-material/MBA/I-YearSem-2/BA7202%20FINANCIAL%20MANAGEMENT.pdf>
4. <https://www.geektonight.com/financial-management-pdf/>
5. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/finance%20notes.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/finance%20notes.pdf)

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**PG & RESEARCH DEPARTMENT OF COMMERCE  
B. Com. COMMERCE**

**Semester: VI – CC - XIII: Income Tax Theory, Law & Practice**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code:20CM614**

**OBJECTIVES:**

- To enable the students to know the provisions of income tax
- To give more idea about the income from business or profession
- To develop an idea about capital gain among students and enlighten the concept of income from other sources

**UNIT- I - Introduction to Income Tax (19 Hours)**

Basic concepts–Definition–previous year–assessment year–person, asset, income, total income, casual income, capital and revenue - residential status and incidence of tax, incomes exempted from tax

**UNIT- II - Income from Salary (17 Hours)**

Salary – Basis of charge – different forms of salary, allowances, perquisites and their valuation – deduction from salary –Computation of taxable salary

**UNIT- III - Income from House Property (18 Hours)**

House property–basis of charge–determination of annual value -GAV,NAV– income from let-out property – self occupied property – deductions-Computation of taxable income

**UNIT- IV - Profits and Gains of Business and Profession (17 Hours)**

Profits and gains of business and profession – basis of charge – methods of accounting – deductions– disallowances, Computation of taxable income.

**UNIT – V – Capital Gain (19 Hours)**

Capital gains – basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – computation of taxable capital gains. Income from other sources – interest on securities, etc. deduction under Sec 80C

**Theory: 25% Problem: 75%**

**Total Lecture Hours- 90**

**COURSE OUTCOME**

- It helps to introduce the basic concepts of Income Tax
- Students will be able to understand the provisions and procedures to compute the income from salary
- It helps to build an idea about income from house property as a concept
- It gives more idea about the income from business or profession
- It develops an idea about capital gain among students and enlighten the concept of income from other sources

**TEXT BOOK(S)**

- Vinodh K. Singhanian, Students Guide to Income Tax , Taxmann Publications, New Delhi
- T.T.Gaur & Narang, Income tax, Kalyani publishers, Chennai.
- Gaur V.P.etal, 2015, Income tax law and practice, Kalyani publishers, Chennai
- G.S.Mitra,2020, Income tax law and practice, Mahaveer Publication
- Naveen Mittal, 2021,Principles of Income tax law and practice, Cengage India

**REFERENCE BOOK (S)**

1. Murthy, Income Tax Law and Practice – Vijay Nicole Imprints (P) Ltd, Chennai.
2. Dinkar Pagare, Income tax – Law & Practice – Sultan Chand & Sons, New Delhi.
3. T.S.Reddy & Hari Prasad Reddy, Income tax, Margham Publications,Chennai.
4. Bhagwati Prasad, Income tax – Vishnu Prakasham publication, Chennai.
5. Dr.H.C.Mehrotra and Dr.S.P.Goyal, 2018, Income tax – Law & Practice Sahitya Bhawan Publication

**E-RESOURCES:**

1. [https://www.icsi.edu/docs/Website/Tax\\_Law\\_and\\_Practice\\_Final.PDF](https://www.icsi.edu/docs/Website/Tax_Law_and_Practice_Final.PDF)
2. [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK\\_04\\_102019.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04_102019.pdf)
3. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>
4. <https://rccmindore.com/wp-content/uploads/2015/06/Income-Tax-Procedure-PracticeU-12345-RB.pdf>
5. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**

**Semester: VI - CC- XIV: Financial Services**

**Ins. Hrs. /Week : 6**

**Course Credit: 5**

**Course Code:20CM615**

**OBJECTIVES**

- To enable the students to know major categories of financial Services and Innovations
- To understand the instruments of the money and bond markets
- To describe the financial system of India

**UNIT –I - Introduction**

**(19 Hours)**

Financial services–Meaning–Classification– Financial products and services – Challenges face the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines - RBI and Management of Gilt Securities Market.

**UNIT – II - Hire Purchase and Leasing**

**(19 Hours)**

Hire purchase – Meaning – Features – Process – Hire purchase VS Installment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease VS Hire purchase – Types of lease – Problems and prospects of leasing in India.

**UNIT – III - Mutual Funds**

**(17 Hours)**

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – AMC.

**UNIT – IV - Venture Capital**

**(17 Hours)**

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

**UNIT –V - Factoring**

**(18 Hours)**

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring VS bills discounting –Factoring in India–Forfaiting–Meaning–Forfaiting Vs Export factoring–Problems of Forfaiting/ factoring.-Portfolio Management

**Total Lecture Hours- 90**

**COURSE OUTCOME**

1. It describes the financial system of India.
2. It helps to understand the concept of Hire Purchase and Leasing Finance.

3. Students can easily understand the instruments of the money and bond markets.
4. It helps to know the various derivative instruments.
5. This course will help the students in taking investment decisions in future, if they pursue higher studies in this field they can become Financial Advisors as well.

#### **TEXT BOOK(S)**

1. E.Gordon and K.Natarajan, Financial markets & services – Himalaya publishing house, New Delhi
2. E.Dharmaraj, Financial services – S.Chand & Co., New Delhi
3. M.Y Khan, Financial services, Tata Mcgraw Hillco.
4. Jeff Madura, Financial markets and Institutions, India Edition, Cengage learning
5. Rajesh Kothari, 2020, Financial Services in India- Concepts and application, Sage Publication

#### **REFERENCE BOOK (S)**

1. S.Mohan and R.Elangovan, Financial Services – Deep and Deep Publications, New Delhi
2. S. Gurusamy, Financial Services – Vijay Nicole Imprints (P) Ltd, Chennai
3. Vinod Kothari, Lease Financing and Hire Purchase – Wadhaw and Co., Nagpur
4. Bhalla V.K., Management of Financial Services, Anmol. New Delhi.
5. NK Gupta and Monika Chopra Financial markets, Institutions & Services – Ane books Pvt Ltd.,

#### **E-RESOURCES**

1. <http://kamarajcollege.ac.in/Department/BBA/II%20Year/e003%20Core%2011%20-%20Financial%20Services%20-%20IV%20Sem.pdf>
2. [http://www.universityofcalicut.info/SDE/BCom\\_financial\\_services.pdf](http://www.universityofcalicut.info/SDE/BCom_financial_services.pdf)
3. <http://sigc.edu/department/commerce/studymet/FinancialServices.pdf4>
4. <http://14.139.185.6/website/SDE/sde168.pdf>
5. <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**



**Semester: VI - MBE- II: (a) E-Commerce**

**Ins. Hrs. /Week : 5**

**Course Credit: 4**

**Course Code:20MBECM2:1**

**OBJECTIVES**

- To know the e-commerce framework.
- To understand the Electronic Commerce and World Wide Web and its functionalities.
- To know the Applications of EDI.

**UNIT I: Introduction to E-Commerce**

**(16 Hours)**

E-Commerce - Definitions – Needs and Importance - E-commerce Vs Traditional Commerce –Advantages, Impact of Internet on Business – Evolution and Growth in India - Environment and opportunities – Classifications.

**UNIT-II: E-Commerce Technologies**

**(14 Hours)**

Technologies and Models for electronic commerce Electronic market place technologies - Electronic data interchange – HTTP, TCP/IP – HTML - XML– electronic commerce with World Wide Web

**UNIT- III: Approaches to E-Commerce**

**(15 Hours)**

Approaches to safe E-commerce Overview – safe transport protocols – secure transactions – secured electronic payment protocol – SET certificates for authentication – Security on web servers and enterprise networks –conclusion.

**UNIT-IV: Online Transaction**

**(14 Hours)**

E-Cash and Payment Schemes Internet monetary payment and security requirements - payment and purchase order process – online electronic cash

**UNIT-V: Recent Trends**

**(16 Hours)**

Security Need for computer security – specific intruder approaches – security strategies and tools – Encryption – Enterprise networking and access to internet – Antivirus programs – security teams- Recent developments in E-Commerce

**Total Lecture Hours- 90**

**COURSE OUTCOME**

1. It helps to know the evaluation of E-commerce
2. Students can easily identify the different technologies and models for electronic commerce
3. Students can learn the various approaches to safe E-Commerce
4. It helps to familiarize with E-cash and payment schemes and security
5. It helps to understand the different features and characteristics in E-Commerce.

**TEXT BOOK(S)**

1. Web commerce technology handbooks – Daniel Minoli, Emma Minoli
2. W.K.Sarwade and Anuranjan Misra,2011,A text on E.Commerce, A.K. Publication

**REFERENCE BOOK (S)**

1. E-Commerce – Kamlesh K Bajaj and Debjani Nag
2. Martinkutz, Introduction to E-Commerce, book boon.com The e-book company

**E-RESOURCES**

1. <https://www.geektonight.com/e-commerce-notes/>
2. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>
3. <https://examupdates.in/e-commerce-full-notes/>
4. <https://www.ncertbooks.guru/e-commerce-full-notes/>
5. <https://www.slideshare.net/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>

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**B. Com. COMMERCE**

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**Semester: VI - MBE- II: (b) Retail Management**

**Ins. Hrs. /Week : 5**

**Course Credit: 4**

**Course Code:20MBECM2:2**

**OBJECTIVES:**

- To explain the principles of Retail Management.
- To acquire in-depth knowledge of inventory management
- To equip the skills for Physical distribution , store keeping strategies and knowledge about Retail Management

**UNIT I: Retailing Principles**

**(16 Hours)**

Retailing-Meaning -Definition-Characteristics –evolution of retailing in India-retailing principles-retail sales objectives - retailing in India - across the globe - reasons for retail growth - emerging trends in retailing - retail formats - store based; non-store based - traditional and non-traditional retailing - internet retailing - cyber retailing.

**UNIT II: Retail Marketing Segmentation**

**(15 Hours)**

Store location-importance- selection of loyalty-site analysis-trading analysis-demand and supply density - site availability - trends in store location - retail marketing segmentation - significance - market segmentation process - key retail segments

**UNIT III: Inventory Management**

**(14 Hours)**

Inventory - reasons for holding inventory - methods of inventory control - selective inventory management - EOQ model - ABC analysis-VED analysis FSN analysis - HML analysis-inventory costs- material handling –latest development in inventory management.

**UNIT IV: Management of Retail Store**

**(14 Hours)**

Retail store operations- elements of retail store operations management of retail store- the role of centralizedretailer-anintegratedretailingapproach-operationsmasterschedule-storemaintenance-energy management -retailing success tips

**UNIT V: Distribution Channel**

**(16 Hours)**

Distribution management - distribution channel - functions of a distribution channel - channel levels - Elements of physical distribution -wholesaling - classification and characteristics - warehousing - need-benefits – functions features and classifications of warehousing.

**Total Lecture Hours- 90**

## **COURSE OUTCOME**

1. It helps to know the various forms of Retail Business Techniques in India.
2. Students can gain knowledge on the store location, practical analysis of site and trading.
3. It helps to acquire in depth knowledge of inventory management.
4. It appreciates critical elements of retail stores operations.
5. It helps to equip the skills for Physical distribution and store keeping strategies.

## **TEXT BOOK(S)**

1. Dr. Harjit Singh, (2014), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi

## **REFERENCE BOOK (S)**

1. Gibson G Vedamani, (2011), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.
2. Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.
3. Dr. L. Natarajan (2016), Retail Management, Margham Publications, Chennai

## **E-RESOURCES**

1. <http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf>
2. [https://www.tutorialspoint.com/retail\\_management/retail\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf)
3. [https://ebooks.lpude.in/management/mba/term\\_3/DMGT550\\_RETAIL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf)
4. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/Retail%20Management.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Retail%20Management.pdf)
5. <https://www.geektonight.com/retail-management-pdf/>

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## BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 24

### GENDER STUDIES

**Ins. Hrs. /Week : 1**

**Course Credit: 1**

**Course Code: UGGS**

#### OBJECTIVES

- To make boys and girls aware of each other's strengths and Weakness.
- To develop sensitivity towards both genders in order to lead an ethically enriched life.
- To promote attitudinal change towards a gender balanced ambience and women empowerment.

#### UNIT – I

**Concepts of Gender:** Sex – Gender – Biological Determinism – Patriarchy – Feminism – Gender Discrimination – Gender Division of labour – Gender Stereotyping – Gender Sensitivity – Gender Equity – Equality – Gender Mainstreaming - Empowerment.

#### UNIT – II

**Women's Studies Vs Gender Studies:** UGC's Guidelines – VII to XI Plans – Gender Studies: Beijing Conference and CEDAW – Exclusiveness and Inclusiveness.

#### UNIT – III

**Areas of Gender Discrimination:** Family–Sex Ratio–Literacy–Health–Governance–Religion Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment – State Policies and Planning.

#### UNIT – IV

**Women Development and Gender Empowerment:** Initiatives – International Women's Decade – International Women's Year – National Policy for Empowerment of Women – Women Empowerment Year 2001 – Mainstreaming Global Policies.

#### Unit – V

**Women's Movements and Safeguarding Mechanism:** In India National /State Commission for Women (NCW) –All Women Police Station–Family Court –Domestic Violence Act–Prevention of Sexual Harassment at Work Place Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – 73<sup>rd</sup> and 74<sup>th</sup> Amendment for PRIS.

## References

1. Bhasin Kamala, Understanding Gender : Gender Basics , New Delhi : Women Unlimited, 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004
3. Bhasin Kamala, What is Patriarchy? : Gender Basics, New Delhi :Women Unlimited,1993
4. Pernau Margrit, Ahmad Imtiaz, Reifeld Hermut (ed.,)Family and Gender : Changing Values in Germany and India ,New Delhi :Sage Publications,2003
5. Agarwal Bina, Humphries Jane and Robeyns Ingrid(ed.,) Capabilities , Freedom , and Equality: Amartya Sen's Work from a Gender Perspective, New Delhi : Oxford University Press,2006
6. Rajadurai. S.V,Geetha.V,Themes in Caste Gender and Religion, Tiruchirappalli : Bharathidasan University,2007
7. Misra Geetanjali, Chandiramani Radhika (ed.,) Sexuality , Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi : Sage Publication,2005
8. Rao Anupama (ed.,) Gender &Caste : Issues in Contemporary Indian Feminism, New Delhi : Kali for Women, 2003
9. Saha Chandana , Gender Equity and Gender Equality : Study of Girl Child in Rajasthan, Jaipur: Rawat Publication,2003.
10. KrishnaSumi, (ed.,),Livelihood and Gender : Equity in Community Resource Management, New Delhi : Sage Publication,2004
11. Pludi.A Michele(ed.,) praeger Guide to the Psychology of Gender ,London: Praeger Publisher,2004
12. Wharton .S Amy , The Sociology of Gender : An Introduction to Theory and Research, USA : Blackwell Publishing,2005
13. Mohanty Manoranjan(ed.,) Class ,Caste ,Gender : Readings in Indian Government and Politics – 5,New Delhi : Sage Publications,2004.
14. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication, 2000
15. பாலியலை புரிந்து கொள்வோம், மதுரை :ஏக்தா.....
16. Mishra .O.P, Law Relating to Women &Child ,Allahabad :Central Law Agency ,2001
17. Chari Leelavathi ,Know Your Rights ,Madras; Tamilnadu Social Welfare Board,1987
18. Bhattacharya Malini , Sexual Violence and Law ,Kolkata; West Bengala Commission for Women ,2002
19. Sexual Harassment at the Workplace – A Guide , New Delhi ;Sakshi,1999
20. அஜிதா, குடும்ப வன்முறையிலிருந்து பெண்களை பாதுகாக்கும் சட்டம் 2005, மதுரை : ஏக்தா 2005
21. கு.சாமிதரை&|இராதாகிருட்டிணன், பெண்கள் நலன் காக்கும் சட்டங்கள், மதுரை: Account Test Center:2007
22. பொன்.கிருஷ்ணசாமி,ஜே.பால் பாஸ்கர்&ஆ.ஜான் வின்சென்ட், பெண்களும் உச்ச நீதிமன்றமும், மதுரை :சோக்கோ வாசகர் வட்டம், 2004
23. வனஜா &சியாமா சுந்தரி, பெண்களுக்கான சட்டங்கள், செகந்திராபாத் : உலகத்தோழமை மையம்
24. க.உமாசங்கர், பி.பாலசுந்தர், க.சசிகலா, செ.பழனிச்சாமி, சூரியன் (பெண்கள் தொடர்பான சட்டங்கள் குறித்த தொடக்கநிலை கையேடு: செகந்திராபாத்: உலகத்தோழமை மையம்,2006
25. குடும்ப வன்முறையிலிருந்து பெண்களை பாதுகாக்கும் சட்டம் 2005- கையேடு, திருச்சி:
26. Women's Integrated National Development Trust
27. ரவித்திரநாத். ஜி.ஆர்., 'ராகிங் ஒழிப்போம்!' 'சன்டிசிங்' ஒழிப்போம், சென்னை I.D.P.D.வெளியீடு

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**NON MAJOR ELECTIVE**



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**SEMESTER: III - NON – MAJOR ELECTIVE - I**

**SUPPLY CHAIN MANAGEMENT**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code:20NMECM31**

**OBJECTIVES:**

- To describe the various streams of the supply chain.
- To describe the drivers of the supply chain.
- To identify the difference between service and manufacturing supply chains.

**UNIT- I: Supply Chain**

**(Hours– 7)**

Service and manufacturing supply chain dynamics - Evolution of supply chain management- Multiple views and flows-Service supply chains-Manufacturing supply chains-Measures of supply chain performance - Bullwhip effect.

**UNIT – II: Supply Chain Processes and Strategies**

**(Hours– 6)**

Integrated supply chains design-Customer relationship process-Order fulfillment process - Supplier relationship process - Supply chain strategies - Strategic focus - Mass customization - Lean supply chains - Outsourcing and off shoring - Virtual supply chains.

**UNIT – III: Supply Chain Performance Drivers**

**(Hours– 5)**

Drivers of supply chain performance - Logistics drivers (Location, inventory and transportation) - Cross functional drivers (Pricing, information and sourcing) –Judgment methods and Causal methods.

**UNIT- IV: Sales and Operations Planning**

**(Hours– 6)**

Introduction to Sales and operations planning - Purpose of sales and operations plans - Decision context-Sales and operations planning as a process-Overview of decision support tools.

**UNIT – V: Resource Planning and Scheduling**

**(Hours– 6)**

Enterprise resource planning - Planning and control systems for manufacturers – Materials requirement planning-Drum–Buffer–Rope system–Scheduling- Scheduling service and manufacturing processes - Scheduling customer demand - Scheduling employees – Operations scheduling.

**Total Lecture Hours - 30**

**COURSE OUTCOME:**

1. Identify the concepts of supply chain Management.
2. Acquire knowledge about supply chain process and strategies
3. Identify the logistics drivers in supply chain performance
4. It helps to know the Sales and operation planning
5. It explains Resource Planning and Scheduling in supply chain Management

**TEXT BOOK(S):**

1. Sunil Chopra, Peter Meindl, Supply Chain Management: Strategy, Planning, and Operation, Pearson 6th Edition, 2016.
2. Janat Shah, Supply Chain Management, Pearson Education India, 2nd Edition 2016
3. B.S. Sahni, Mac Millan Supply chain management, for global competitiveness, .
4. Mohanty, R.P. Deshmukh, S.G. Biztantra, NA. Indian case studies in supply chain management and other learning resources.
5. N. Chandra sekaran- Supply Chain Management- Process, System and Practices, Oxford, 1st Edition

**REFERENCE BOOK(S):**

1. Paul Schönsleben, Integral Logistics Management: Planning and Control of Comprehensive Supply, ACRC Press Company, 2016.
2. David Frederick Ross, Distribution Planning and Control: Managing in the Era of Supply.
3. Vollmann - Manufacturing planning and control for supply chain management. Tata Mc GRAW Hill (TMH).
4. Peter Meindl Stanford - Logistical management. Integrated supply chain process University.
5. Sunil Chopra - Supply chain management, Planning, and Operation Pearson 5th Edition.

**E- RESOURCE:**

1. <https://scm.ncsu.edu/scm-articles/article/what-is-supply-chain-management-scm>
2. <https://searcherp.techtarget.com/definition/supply-chain-management-SCM>
3. <https://www.michiganstateuniversityonline.com/resources/supply-chain/what-is-supply-chain-management>
4. <https://www.iimu.ac.in/blog/what-are-the-five-basic-components-of-a-supply-chain-management-system/>
5. [https://en.wikipedia.org/wiki/Supply\\_chain\\_management](https://en.wikipedia.org/wiki/Supply_chain_management)

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**SEMESTER: IV - NON – MAJOR ELECTIVE - II**

**INNOVATIVE MANAGEMENT**

**Ins. Hrs. /Week : 2**

**Course Credit: 2**

**Course Code:20NMECM42**

**OBJECTIVE:**

- To teach fundamentals of creativity and innovation management.
- To provide awareness on the attributes of thinking, sources of innovation, creative problem solving, and techniques of unblocking creativity.
- To identify the drivers of creativity and innovation.

**UNIT –I: Introduction**

**(Hours-7)**

Introduction – Definitions – Main Components – Individual and Group Creativity - Creativity at an Individual Level – Brain Processes - Barriers for Individual Creativity Barriers to Organizational Creativity – Developing Creativity – Creating a Climate for Creativity – Convergent Thinking – Divergent thinking – Difference between Convergent and Divergent thinking – Idea Generation Techniques: Sparking Creativity – Thinking Hats Methods.

**UNIT – II: Lateral and Vertical thinking**

**(Hours –6)**

Attributes of Good Thinkers – Components of Critical Thinking - Creative Process – The Creative Person - qualities of a creative person – Differences between Critical and Creative Thinking– Thinking of Left and Right Brain–Right Brain Vs. Left Brain - Mental Fitness Exercises for the brain - Lateral Thinking – Vertical Thinking – Difference between Lateral and Vertical thinking – Attitudes Towards Lateral Thinking -Basic nature - Need – Uses–Techniques.

**UNIT –III: Innovation**

**(Hours- 6)**

Innovation – Sources of Innovation- Making Sense of Innovation – Categories of Innovation – Managing Innovation Development within Organizations – Managerial Roles and Behaviors in support of Innovation- Invention–Difference between innovation and invention- Suspend judgment- Analogies- Lateral Thinking.  
– Creativity Exercises.

**UNIT –IV: Problem Solving**

**(Hours-6)**

Problem – problem solving – Creative Problem Solving – Steps in the Creative Problem Solving Process - Rules for Creative Problem Solving – Models of Techniques of Creative Problem Solving –Brainstorming- Mind Mapping - Mental Gym quiz.

**UNIT –V: Creativity**

**(Hours –5)**

Blocks to Creativity – Techniques help to overcome blocks of creativity – Strategies for Unblocking–Fears and Disabilities–Energy for your Creativity–Making the Environment More creative.

**Total Lecture Hours – 30**

**COURSE OUTCOME:**

1. Find the factors that predict creativity of individuals, groups, and organizations.
2. Gain knowledge about the differences between Critical and Creative Thinking.
3. Understand and manage creative Innovation process.
4. Identify the different models of techniques of Creative Problem Solving.
5. Develop creative strategies on Environment.

**TEXT BOOK(S):**

1. Rizwan Ahmed, P Creativity and Innovation Management,(2015) Margham Publications.
2. Innovation and Entrepreneurship, Peter F. Drucker.
3. Jeffrey H. Dyer, Hal B. Gregersen, Clayton M. Christensen - The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators.
4. Greg Satell , Mapping Innovation: A Playbook for Navigating a Disruptive Age.
5. Shlomo Mitak & D.V.R.Seshadri , Innovation Management –Sage publishing, Delhi.

**REFERENCE BOOK(S):**

1. Clayton M. Christensen , The Innovator's Dilemma: The Revolutionary Book that Will Change the Way You Do Business, Blue Ocean Strategy:
2. Frederic Laloux , Reinventing Organizations: A Guide to Creating Organizations Inspired by the Next Stage of Human Consciousness.
3. Keith Goffin, Rick Mitchell, 2005 , Innovation Management, Marugam Publications
4. Carolina Machado, J. Paulo Davim, 2015, Innovation Management , Publisher(s): De Gruyter
5. Dr. P. Rizwan Ahmed, 2015- Creativity and Innovation Management, Margam Publication.

**E- RESOURCE:**

1. <https://onlinelibrary.wiley.com/journal/14678691>
2. <https://www.researchgate.net/journal/Creativity-and-Innovation-Management-1467-8691>
3. <https://www.routledge.com/Creativity-for-Innovation-Management/Goller-Besant/p/book/9781138641327>
4. <https://www.talent.wisc.edu/Home/Portals/0/Managing%20Creativity%20and%20Innovation.pdf>
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