

# SENGAMALA THAYAAR 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 2021–2022)

**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 ** #	21LC101	Ikkala Ilakkiyam	6	3	3	25	75	100	
	II	English Language Course (ELC) – I	21ELC101	Language through Literature I (Prose and Communication Skills)	6	3	3	25	75	100	
	III	Core course (CC–I)		21CM101	Principles of Accountancy	6	5	3	25	75	100
		Core course (CC–II)		21CM102	Marketing	6	5	3	25	75	100
		Allied course (AC–I)		21ACM101	Principles of 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 ** #	21LC201	Idaikkala Ilakkiyamum Pudhinamum	6	3	3	25	75	100	
	II	English Language Course (ELC) -II	21ELC201	Language through Literature II (Poetry and Communication Skills)	6	3	3	25	75	100	
	III	Core Course (CC-III)		21CM203	Business Accounting	6	5	3	25	75	100
		Core Course (CC–IV)		21CM204	Practical Banking	6	5	3	25	75	100
		Allied Course (AC-II)		21ACM202	Fundamentals of 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 ** #	-	-	6	3	3	25	75	100	
	II	English Language Course (ELC)-III	-	-	6	3	3	25	75	100	
	III	Core course (CC–V)		-	-	6	5	3	25	75	100
		Core course (CC– VI)		-	-	6	5	3	25	75	100
		Allied Course (AC– III)		-	-	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 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 b) Basic Tamil for other language students c) 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>--</b>	<b>--</b>	<b>--</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 ** #	-	-	6	3	3	25	75	100	
	II	English Language Course (ELC) -IV	-	-	6	3	3	25	75	100	
	III	Core Course (CC-VII)	-	-	5	5	3	25	75	100	
		Core course (CC- VIII)	-	-	5	5	3	25	75	100	
		Allied Course (AC-IV)	-	-	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)	-	-	5	5	3	25	75	100	
		Core course (CC-X)	-	-	5	5	3	25	75	100	
		Core Course (CC- XI)	-	-	5	5	3	25	75	100	
		Core Practical (CP- I )	-	-	5	5	3	40	60	100	
		Major Based Elective (MBE)-I	-	-	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	-	-	2	2	3	25	75	100	
	<b>TOTAL</b>					<b>30</b>	<b>29</b>				<b>800</b>
VI	III	Core Course (CC-XII)	-	-	6	5	3	25	75	100	
		Core Course (CC-XIII)	-	-	6	5	3	25	75	100	
		Core Course (CC-XIV)	-	-	6	5	3	25	75	100	
		Major Based Elective(MBE-II)	-	-	5	4	3	25	75	100	
		Core Course (CC-XV)	-	Projects	6	4		25	75	100	
	V	Extension Activities	-	-		1					
		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>	

# CURRICULUM DESIGN

## LIST OF ALLIED COURSES

**ALLIED COURSE I-Principles of Management**  
**ALLIED COURSE II-Fundamentals of Economics**

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	4
Skill Based Elective	03	06
Major Based Elective	02	07
Project	01	04
Environmental Studies	01	02
Value Education	01	02
Soft Skill Development	01	02
Gender Studies	01	02
Extension Activities	-	01 (Credit only)
<b>TOTAL</b>	<b>40</b>	<b>140</b>

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

+ Syllabus for other Languages should be on par with Tamil at degree level; # those who studied Tamil up to 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:

	<b>CIA</b>	<b>ESE</b>
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	Course	Title of the Paper
III	-	NME -I	-
IV		NME -II	-

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

Semester	Part	Course	Title of the Paper
IV	-	SBE-I	-
V		SBE-II	-
V		SBE-III	-

**SEMESTER I**

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**B. Com., COMMERCE**

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

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

**Course Credit: 5**

**Course Code: 21CM101**

## **OBJECTIVE:**

- 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 date.
- To enable the students to prepare the Final Accounts.

### **UNIT- I: Double Entry System**

**(19 Hours)**

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**

**(18 Hours)**

Final Accounts of sole traders with adjustment entries.-Trading Account-Profit and Loss account-Balance sheet.

### **UNIT- III: Single Entry System**

**(20 Hours)**

Single Entry System- Depreciation Meaning and Definition -Causes and Merits – Straight line method, Written down Value Method, Sum of the Digits Method, Depletion Method and Annuity Method.-Provisions and Reserves.

### **UNIT- IV-Consignment**

**(17 Hours)**

Consignment accounts-Features of consignment Transaction – Difference between consignment and Sale- Accounting treatment in the books of consignor – Accounting in the books of consignee.

### **UNIT -V – Joint Ventures**

**(16 Hours)**

Joint venture – Methods of recording Joint venture transactions -- Conversion of consignment into joint venture.

**Theory 20% Problem: 80%**

**Total Lectures Hours-90**

## **Course Outcome**

1. It helps to understand the objectives of Book Keeping and prepare journal and ledger and trial balance.
2. It helps to develop the skill of preparing Profit & Loss Account and Balance sheet.
3. It helps to understand the different methods for calculating depreciation.
4. Acquire the knowledge Joint Venture for financing business transactions.
5. They can know about the transactions involved in Consignment.

**TEXT BOOK(S):**

1. R.L. Gupta & V.K Gupta “Advanced Accounting ” ,Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting”, KalyaniPublishers,New Delhi
3. RSN. Pillai, Bagavathi “fundamental of Advanced Accounting”, vol I, S. Chand &Co, New Delhi.
4. M.C. Shukla, S.C Gupta “Advanced Accounts”, S. Chand and Co., New Delhi.
5. Arulanandam “Advanced Accountancy”, Himalaya Publications, Delhi.

**REFERENCE BOOK(S):**

1. Mukerjee and Haneef, “Advanced Accountancy”, Tata McGraw Hill, New Delhi.
2. Arulanandam, “Advanced Accountancy,” Himalaya Publication, Mumbai.
3. S.Manikandan & R.Rakesh Sankar, “Financial Accounting”, Scitech Publications Pvt Ltd, Chennai.
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>
2. <https://www.principlesofaccounting.com/>
3. <https://open.umn.edu/opentextbooks/textbooks/694>
4. <https://www.accountingcoach.com/>
5. <https://businessdegrees.uab.edu/blog/5-important-principles-of-modern-accounting>

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**PG & RESEARCH DEPARTMENT OF COMMERCE**

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**Semester: I- CC-II: MARKETING**

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

**Course Credit: 5**

**Course Code: 21CM102**

## **OBJECTIVE:**

- 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**

**(18 hours)**

Marketing– Definition –Nature–Scope–Functions–Importance– Role of marketing – Approaches to the Study of Marketing – Marketing concept - Marketing Mix- Marketing Segmentation.

## **UNIT-II: Product**

**(19 hours)**

Product – Meaning Features -Classification-Product mix- Product line – PLC- Product Failure -New Product Planning and Development – Modification – Diversification –Elimination.

## **UNIT-III: Pricing**

**(20 hours)**

Pricing – Meaning – objectives – Factors influencing price determination – Methods of price determination -Cost oriented pricing–Demand oriented pricing–Competitive pricing –New product Pricing – Product line Pricing – Geographical Pricing– Psychological Pricing.

## **UNIT-IV: Channels of Distribution**

**(17 hours)**

Channels of distribution- Channel functions – Factors to be considered in channel selection– retailing, wholesaling, direct marketing and on-line marketing.

## **UNIT-V : Advertising & Sales Promotion**

**(16 hours)**

Advertising – Objectives – Types – Benefits – Criticism against advertising – Media selection- Sales Promotion –Types- Need – Sales Promotion mix - Recent innovations in Modern Marketing.

**Total Lectures Hours-90**

## **COURSE OUTCOME:**

1. Gain knowledge of basic concepts of Marketing and its functions.
2. Students can learn about the factors which influence New Product Planning and PLC.
3. Learn about the factors determining the price of the product.
4. Develop the knowledge about channels of distribution and how it is helpful to increase the sales of the product.
5. Understand the Advertising and promotions are essential components of a successful business.



**TEXT BOOK(S):**

1. R.S.N.Pillai & Bagavathi , “Modern Marketing Principles and Practice”, S.Chand&Co., New Delhi.
2. RajanNair. N.,SanjithR.Nair, “Marketing”, Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management”, Prentice Hall of India (PVT) Ltd., New Delhi.
4. Monga & ShaliniAnand, “Marketing Management”, Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing”, Margham Publications, Chennai.

**REFERENCE BOOK(S):**

1. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
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, New Delhi.
5. Marketing Management – Arun kumar 2016, Margham Publications, Chennai.

**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)
2. <https://www.tandfonline.com/doi/full/10.1080/0361526X.2014.880028>
3. <https://www.weebly.com/inspiration/product-pricing-methods/>
4. <https://www.netrivals.com/resources/guides/3-major-pricing-strategies-a-short-guide/>
5. <https://www.yourarticlelibrary.com/economics/pricing-economics/top-6-pricing-methods-price-setting-methods/48636>

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**Semester: I-AC-I: PRINCIPLES OF MANAGEMENT**

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

**Course Credit: 3**

**Course Code: 21ACM101**

## **OBJECTIVE:**

- To make the students to gain expert knowledge of Management Concept.
- To enable them to analyze and understand the environment of the organization
- To help the students gain understanding of the functions and responsibilities of managers.

## **UNIT– I: Management**

**(11 Hours)**

Management – Meaning- Nature-Levels of Management- Functions–Administration vs Management – schools of Management thought – contribution by F.W.Taylor , Henry Fayol and others

## **UNIT–II: Planning**

**(12 Hours)**

Planning- Meaning–Importance–Process of Planning–Types of plans–Forecasting–Techniques of forecasting– Decision making–Importance and Process. MBO and MBE.

## **UNIT-III: Organization**

**(13 Hours)**

Organization- Meaning–Importance- Principles of Organization- Types of organization- centralization and decentralization of authority –Merits and Demerits–Delegation –Barriers to delegation –Span of Control – Committee – Merits and drawbacks.

## **UNIT-IV: Direction**

**(12 Hours)**

Direction- Meaning-Definitions of directing- Characteristics of Directing – Importance of Directing – Principles of Directing- Techniques of Direction. Leadership: Importance–Qualities of a good leader– Communication Importance–Types–Barriers to Communication–Motivation: Types - Theories of Motivation,

## **UNIT-V: Controlling**

**( 12 Hours)**

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

**Total Lectures Hours-60**

## **COURSE OUTCOME:**

1. Its helps to understand the Management concepts related to business.
2. Make an effective plan for the success of the Management.
3. Identify common organisational structures and Authority, Responsibility relationships.
4. Differentiate leadership and management; identify the traits, dimensions, and styles of effective leaders.
5. Understand the controlling function helps in measuring the progress towards the organisational goals and brings any deviations, indicates corrective action.

**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.
4. Prasad. L.M, "Principles & Practice of Management", Sultan Chand & Sons, New Delhi.
5. Sherlekar, 2016 Principles of Business Management, Himalaya Publications, New Delhi
6. Aswathappa Karminder Ahuman 2017 Management Concept and Cases, McGraw Hill Education, New Delhi

**E-RESOURCES:**

1. <https://libguides.westminster.ac.uk/az.php?s=125592>
2. <https://www.greycampus.com/blog/project-management/key-principles-of-resource-management>
3. <https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf>
4. [https://saylordotorg.github.io/text\\_small-business-management-in-the-21st-century/s16-01-principles-of-management-and-o.html](https://saylordotorg.github.io/text_small-business-management-in-the-21st-century/s16-01-principles-of-management-and-o.html)
5. <https://smallbusiness.chron.com/business-management-resources-13667.html>

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

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**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 REFERENCE(S):**

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. Leah Levin, Human Rights, NBT, 1998
3. .R. Krishna Iyer, Dialectics and Dynamics of Human Rights in India, Tagore Law Lectures.
4. Yogic Therapy - Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi.
5. SOUND HEALTH THROUGH YOGA - Dr. K. Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.
6. Right to information act ,2005 Website: [ww.tnpsc.gov.in/RTI%20ACT%202005.pdf](http://www.tnpsc.gov.in/RTI%20ACT%202005.pdf)
7. The consumer protection act, 1986- website \_  
[http://ncdrc.nic.in/bare\\_acts/consumer%20Protection%20Act-1986.html](http://ncdrc.nic.in/bare_acts/consumer%20Protection%20Act-1986.html)

**SEMESTER II**

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

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

**Course Credit: 5**

**Course Code: 21CM203**

**OBJECTIVE:**

- 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 fire insurance and its benefits covered with the same.

**UNIT – I Branch Accounts**

**(20 Hours)**

Branch accounts - Objects of Branch Accounts-Types of Branch Accounts –Features of Dependent branch (Excluding foreign branches) - Departmental accounts- Method and techniques of Departmental Accounting.

**UNIT – II- Hire Purchase Accounts**

**(19 Hours)**

Hire Purchase accounts –Definition- main Features of the Hire Purchase system- Calculation of Interest- Installment purchase system.

**UNIT – III Royalties**

**(18 Hours)**

Royalties – Accounting treatment in the books of Lessor and Lessee – Minimum Rent–Short workings – Recoupment of Fixed and flexible short working-Sub Lease.

**UNIT – IV-Insurance**

**(17 Hours)**

Fire Insurance claims for loss of stock and profits – Accounting for Sale or Return.

**UNIT – V- Insolvency accounts**

**(16 Hours)**

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

**Theory 20% Problem: 80%**

**Total Lectures Hours-90**

**COURSE OUTCOME:**

1. Understand the branch accounting and find the profitable and efficient branch.
2. Understand how to pay the payment of hire purchase in installment basis.
3. It helps to Prepare Royalties accounts and knows its procedures.
4. Students can 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.

**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.
4. T.S.Reddy , DR.Y.Hari Prasad “Advanced Accountancy ”, Margham Publications, Chennai

**E-RESOURCES:**

1. [https://huntertafe.libguides.com/accounting/eResources\\_databases](https://huntertafe.libguides.com/accounting/eResources_databases)
2. <https://www.investopedia.com/terms/b/branch-accounting.asp>
3. [https://en.wikipedia.org/wiki/Royalty\\_payment](https://en.wikipedia.org/wiki/Royalty_payment)
4. <https://www.investopedia.com/terms/r/royalty.asp>
5. <https://mdl.library.utoronto.ca/collections/maps-atlases/fire-insurance-plans>

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**Semester: II -CC-IV: PRACTICAL BANKING**

**Ins. Hrs. /Week: 6    Course Credit: 5    Course Code: 21CM204**

## **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: Introduction of Banking**

**(16 Hours)**

Introduction – Origin of banking – definition – Banker and customer relationship –General and Special Relationship–Types of deposits–Origin and growth of Commercial Banks in India– Reserve Bank of India and its functions–Ratios–CRR–SLR–Repo rate –Reverse Repo Rate.

### **UNIT-II : Special Types of Customers**

**( 20 Hours)**

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-III: Paying Banker & Collecting a Banker**

**(18 Hours)**

Paying Banker–Rights, Responsibilities and Duties– Statutory protection – Payment–in–due– Course.CollectingBanker–Duties–Statutoryprotection–holder–in–due–Course–Concept of negligence.

### **UNIT-IV: Cheque**

**(17 Hours)**

Cheque– Definition of a Cheque, Types of Cheque- Requisites of a Cheque- Drawing of a cheque- Alteration- Making- Crossing- Different forms of crossing and their Significance- Endorsement loss of cheques in Transit- Legal effect.

### **UNIT-V: E-Banking**

**(19 Hours)**

E-Banking – Meaning – Benefits–Internet Banking–Home Banking - Mobile Banking–Virtual Banking– E-Payments –ATM Card / Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit)

**Total Lectures Hours-90**

**COURSE OUTCOME:**

1. It helps to 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 Macro Economic Equilibrium and Implications for the Management the business cycle
4. Understand the Importance of Product Pricing.
5. Analyze the Importance of National Income to the Economy and Evaluate the Effects of Government Policy Measures on the Exchange Rate.

**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, Himalya Publishing House.

**REFERENCE BOOK (S):**

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, “Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.

**E – RESOURCES:**

1. <https://www.oreilly.com/library/view/banking-law-and/9780470827642/>
2. <http://thejournalofbusiness.org/index.php/site/article/viewFile/16/16/>
3. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>
4. <https://corporatefinanceinstitute.com/resources/knowledge/finance/banking-fundamentals/>
5. [https://www.researchgate.net/publication/258726999\\_Impact\\_of\\_E-Banking\\_on\\_Traditional\\_Banking\\_Services](https://www.researchgate.net/publication/258726999_Impact_of_E-Banking_on_Traditional_Banking_Services)

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# SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE

**(AUTONOMOUS)**

SUNDARAKKOTTAI, MANNARGUDI - 614016.

*(For the Candidates admitted in the academic year 2021–2022)*

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

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**Semester: II- AC-II: FUNDAMENTALS OF ECONOMICS**

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

**Course Credit: 3**

**Course Code: 21ACM202**

## **OBJECTIVES:**

- To understand the concepts and applications of Economics in Business.
- To understand apply Demand and Supply analysis to relevant economics issues.
- To Understand the Causes and Consequences of different market Structure.

### **UNIT- I: Business Economics**

**(11 Hours)**

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

### **UNIT-II: Demand and Supply Functions**

**(12 Hours)**

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand -Law of Demand– Elasticity of Demand– Demand Forecasting–Supply concept and Equilibrium.

### **UNIT-III: Law of Diminishing Marginal utility**

**(13 Hours)**

Law of Diminishing. Marginal utility – Law of Equi - Marginal Utility – Indifference Curve – Definition, Properties and equilibrium-Production: Law of Variable Proportion– Laws of Returns to Scale– Producer's equilibrium–Economies of Scale Cost Classification–Break Even Analysis.

### **UNIT-IV: Product Pricing**

**(12 Hours)**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly– Monopolistic Competition – Oligopoly– Pricing objectives and Methods

### **UNIT -V: National Income**

**(12 Hours)**

National Income – National Product and National Income – Per Capita Income problem – Economic Welfare-Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

**Total Lectures Hours-60**

## **COURSE OUTCOME:**

1. It helps to 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 Macro Economic Equilibrium and Implications for the Management the business cycle.
4. Understand the Importance of Product Pricing.
5. Analyze the Importance of National Income to the Economy and Evaluate the Effects of Government Policy Measures on the Exchange Rate.

**TEXT BOOK (S):**

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

**REFERENCE BOOK (S):**

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

**E-RESOURCES:**

1. <https://libraries.ou.edu/business>
2. <https://guides.library.ucla.edu/c.php?g=180196&p=1190464>
3. <https://www.britannica.com/topic/supply-and-demand>
4. [https://en.wikipedia.org/wiki/Supply\\_and\\_demand](https://en.wikipedia.org/wiki/Supply_and_demand)
5. <https://open.lib.umn.edu/principleseconomics/chapter/3-3-demand-supply-and-equilibrium/>

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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, dam's 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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