



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

(AUTONOMOUS)(SILVER JUBILEE INSTITUTION)

(Affiliated to Bharathidasan University)

(Accredited by NAAC; An ISO 9001:2015 Certified Institution)

**SUNDARAKKOTAI, MANNARGUDI – 614016.**

**TAMILNADU, INDIA.**

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

(For the candidates admitted form the academic year 2023-24 onwards)

**ELIGIBILITY:** A pass in 10+2 with Commerce and Accountancy. 20% of seats may be reserved for Vocational Stream.

Vocational

Sem.	Part	Courses	Course Code	Title of the Paper	Ins. Hrs. / Week	L	T	P	S	Credits	Exam . Hours	Maximum Marks			
												Int.	Ext.	Total	
I	I	Language	U23LC101	Language - Pothu Tamil – 1	6	5	1	-	-	3	3	25	75	100	
	II	English	U23ELC101	English – General English - I	6	5	1	-	-	3	3	25	75	100	
	III	Core Course – I	Core Course-II	U23CM101	Financial Accounting I	5	4	1	-	-	5	3	25	75	100
				U23CM102	Principles of Management	5	4	1	-	-	5	3	25	75	100
				U23ACM101A	(A)Business Communication	4	4	-	-	-	3	3	25	75	100
	U23ACM101B	(B)Indian Economic Development													
	U23ACM101C	(C)Business Economics													
	IV	NME –I	U23NMECM11	Non Major Elective - I	2	2	-	-	-	2	3	25	75	100	
		FC	U23FCCM11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100	
<b>Total</b>					<b>30</b>	<b>27</b>	<b>03</b>	-	-	<b>23</b>	-	-	-	<b>700</b>	
II	I	Language	U23LC202	Language - Pothu Tamil - 2	6	5	1	-	-	3	3	25	75	100	
	II	English	U23ELC202	English – General English - II	6	5	1	-	-	3	3	25	75	100	
	III	Core Course – III	U23CM203	Financial Accounting II	5	5	1	-	-	5	3	25	75	100	
			U23CM204	Business Law	5	4	-	-	-	5	3	25	75	100	
	Allied Course- II	U23ACM202A	(A)Business Environment	4	4	-	-	-	3	3	25	75	100		
		U23ACM202B	(B)Insurance and Risk Management												
		U23ACM202C	(C)Office management and Secretarial Practice												
	IV	NME –II	U23NMECM22	Non Major Elective - II	2	2	-	-	-	2	3	25	75	100	
		SEC- I	U23SECM21	Skill Enhancement Course - I Entrepreneurial Skill Development	2	2	-	-	-	2	3	25	75	100	
<b>Total</b>					<b>30</b>	<b>27</b>	<b>03</b>	-	-	<b>23</b>	-	-	-	<b>700</b>	
III	I	Language		Language - Pothu Tamil - 3	6	5	1	-	-	3	3	25	75	100	
	II	English		English – General English - III	6	3	1	-	-	3	3	25	75	100	
	III	Core Course – V	Core Course-VI	Corporate Accounting I	6	5	1	-	-	5	3	25	75	100	
			Company Law	5	4	-	-	-	5	3	25	75	100		
	Allied Course- III	(A) Business Legislations	4	4	-	-	-	3	3	25	75	100			
		(B) Business Mathematics & Statistics													
		(C) E-Commerce													
	IV	SEC - II		Skill Enhancement Course -II Sales Promotion and Practice	1	2	-	-	-	1	3	25	75	100	
		SEC-III		Skill Enhancement Course - III Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100	
<b>Total</b>					<b>30</b>	<b>27</b>	<b>03</b>	-	-	<b>22</b>	-	-	-	<b>700</b>	

IV	I	Language		Language - Pothu Tamil - 4	6	5	1	-	-	3	3	25	75	100
	II	English		English – General English - IV	6	3	1	-	-	3	3	25	75	100
	III	Core Course – VII		Corporate Accounting II	6	5	1	-	-	5	3	25	75	100
		Core Course-VIII		Principles of Marketing	5	4	-	-	-	5	3	25	75	100
		Allied Course-IV		(A)Financial Services	3	4	-	-	-	3	3	25	75	100
			(B)Consumerism & Consumer Protection											
			(C)Operation Research											
	IV	SEC - IV		Skill Enhancement Course - IV Stock Markets	2	2	-	-	-	2	3	25	75	100
		SEC- V		Skill Enhancement Course -V Digital Marketing	2	2	-	-	-	2	3	25	75	100
<b>Total</b>				<b>30</b>	<b>27</b>	<b>03</b>	-	-	<b>23</b>	-	-	-	<b>700</b>	
V	III	Core Course-IX		Cost Accounting	5	5	1	-	-	4	3	25	75	100
		Core Course-X		Banking Law and Practice	5	5	1	-	-	4	3	25	75	100
		Core Course-XI		Income Tax Law and Practice -I	5	3	1	-	-	4	3	25	75	100
		Core Course-XII		Auditing and CorporateGovernance	5	2	6	-	-	4	3	25	75	100
		EC - I		Elective Course – I (A)Financial Management	4	3	1	-	-	3	3	25	75	100
				(B)Indirect Taxation										
	EC - II		Elective Course – II (A)Human Resource Management	4	3	1	-	-	3	3	25	75	100	
			(B)International Trade											
	IV	EVS		Environmental Studies	2	2	-	-	-	2	3	25	75	100
Summer Internship / Industrial Training				-	-	-	-	-	1	-	-	-	-	
<b>Total</b>				<b>30</b>	<b>24</b>	<b>06</b>	-	-	<b>25</b>	-	-	-	<b>700</b>	
VI	III	Core Course-XIII		Management Accounting	6	5	1	-	-	4	3	25	75	100
		Core Course - XIV		Income Tax Law and Practice -II	6	5	1	-	-	4	3	25	75	100
		Core Project - I		Project Viva Voce	5	3	1	-	-	5	3	25	75	100
		EC - III Elective Course – III		Elective Course – III (A)Financial Management	4	3	1	-	-	3	3	25	75	100
				(B)Logistics and Supply Chain Management										
	EC - IV Elective Course – IV		Elective Course – IV (A)Computer Application in Business(Practical)	4	3	1	-	-	3	3	25	75	100	
			(B)Basics of MS Excel											
		Value Education		Value Education	2	2	-	-	-	2	3	25	75	100
	V	Gender Studies		Gender Studies	1	1	-	-	-	1	3	25	75	100
		General Awareness for Competitive Examination				2	2	-	-	-	2	3	25	75
V	Extension Activities				-	-	-	-	-	1	-	-	-	-
<b>Total</b>				<b>30</b>	-	-	-	-	<b>25</b>	-	-	-	-	<b>800</b>
<b>Grand Total</b>				<b>180</b>	-	-	-	-	<b>141</b>	-	-	-	-	-
<b>Extra Credit</b>		MOOC/ SWAYAM/NPTEL (At least Three)		-	-	-	-	-	<b>2</b>	-	-	-	-	-
		Value Added Course (At least one per year)		-	-	-	-	-	<b>2</b>	-	-	-	-	-

L – Lecture

T – Tutorial

P – Practical

S - Seminar

## SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES

S. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	64	1400
4.		Core Project	1	5	100
5.		Allied Courses	4	12	400
6.		Non Major Elective	2	4	200
7.	IV	Skill Enhancement Course	5	9	500
8.		Discipline Specific Elective (Practical)	1	3	100
9.		Discipline Specific Elective	3	9	300
10.		Foundation Course - FC	1	2	100
11.		Summer Internship	1	1	-
12.		Value Education	1	2	100
13.		General Awareness for Competitive Examination	1	2	100
14.		Environmental Studies	1	2	100
15.		Gender Studies	1	1	100
16.	V	Extension Activities	1	1	-
<b>Total</b>			<b>45</b>	<b>141</b>	<b>4300</b>

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

Semester	Part	Course	Course Code	Title of the Paper
I	IV	NME -I	U23NMECM11	Entrepreneurship for Small Business
II		NME -II	U23NMECM22	Innovative Management

**SEMESTER I**



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

**SEMESTER: I – CC - I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CM101	4	1	-	-	5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								18
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								18
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								18
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.								18
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								18
<b>TOTAL</b>								<b>90</b>	

**THEORY 20% & PROBLEM 80%**

<b>CO</b>	<b>Course Outcomes Students will be able to:</b>
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**Textbooks**

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

**Reference Books**

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

**NOTE: Latest Edition of Textbooks May be Used****Web Resources**

1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>



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**SEMESTER: I – CC - II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CM102	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								12
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								12
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								12
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].								12
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception								12

	[MBE].	
	<b>Total</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>	
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	





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**SEMESTER: I – AC – I (A) BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM101A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
<b>LO2</b>	To develop the students to understand about trade enquiries								
<b>LO3</b>	To make the students aware about various types of business correspondence.								
<b>LO4</b>	To develop the students to write business reports.								
<b>LO5</b>	To enable the learners to update with various types of interviews								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								12
<b>TOTAL</b>								<b>60</b>	

<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>



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**SEMESTER: I – AC – I : (B) INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM101B	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Economic Development and Growth</b> Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	<b>Economic Development</b> Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
<b>TOTAL</b>								<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>								
<b>CO1</b>	Elaborate the role of State and Market in Economic Development								
<b>CO2</b>	Explain the Sectorial contribution to National Income								
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.								
<b>CO4</b>	Describe the canons of public expenditure								
<b>CO5</b>	Understand the theories of money and supply								

<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>



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*(For the Candidates admitted in the academic Year 2023–2024)*  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B. Com., COMMERCE**

**SEMESTER: I – AC – I : (C) BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM101C	4				3	4	25	75	100

**Learning Objectives**

<b>LO1</b>	To understand the approaches to economic analysis
<b>LO2</b>	To know the various determinants of demand
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour
<b>LO4</b>	To learn the laws of variable proportions
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy

**Prerequisites: Should have studied Commerce in XII Std**

Unit	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12
V	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12

	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes Students will be able to:</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://youtube.com/channel/UC69-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69 -P77nf5-rKrjcpVEsqQ</a>	
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>	
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>	



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

**SEMESTER: I – SEC – I : NME - ENTREPRENEURSHIP FOR SMALL BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23NMECM11	4				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concept of entrepreneurship								
<b>LO2</b>	To know the role of EDPs and State in fostering entrepreneurial development								
<b>LO3</b>	To understand social support system for gaining strength towards entrepreneurial preferences.								
<b>LO4</b>	To gain knowledge for initiating new venture creation.								
<b>LO5</b>	To develop understanding of MSMEs and its role in economic development.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP</b> Entrepreneur-Meaning, characteristics of an entrepreneur, role Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur Vs Professional manager; Entrepreneurship- Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth; Women entrepreneurs-Importance and factors hindering their growth. Case Study- Any one successful Indian woman entrepreneur.								6
II	<b>ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME</b> Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Psychological theories (Maslow and Mc Clell and- Achievement motivation); Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development- NSIC, SSIC & DICs.								6
III	<b>ENTREPRENEURIAL SUSTAINABILITY</b> Public and private system of stimulation, support and sustainability of entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation; Role of entrepreneurs associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.								6
IV	<b>PROJECT ANALYSIS AND FINANCIAL ANALYSIS</b> Concept of project and classification of project; Project report; Project design; Project appraisal; Financial analysis (Basic concepts) –Ratio analysis, break even analysis, profitability analysis, social cost-Benefit analysis; Budget and planning process.								6
V	<b>ENTREPRENEURSHIP AND MICRO SMALL AND MEDIUM SCALE INDUSTRIES</b> MSMEs-Conceptual framework, definition of MSME undertakings, MSME policies of the govt. of J&K for small scale sector; Challenges before micro, small and medium enterprises in the era of globalisation; Role of small business in economic development; Export potential of small units; Concept and process of TQM; Brief introduction to International Standard Organisation (ISO).								6
<b>TOTAL</b>									<b>60</b>

<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>
<b>CO1</b>	Foundation of Entrepreneurship Development and Understands the basic concepts about the entrepreneurship.
<b>CO2</b>	Entrepreneurial skills and management function of a company
<b>CO3</b>	To discuss the steps in venture development
<b>CO4</b>	Describes the relations between different processes
<b>CO5</b>	Describes the small and medium sized enterprises.
<b>Textbooks</b>	
1	Agarwal, P. and Kaur, A. Entrepreneurship and Small Business, S. Pub.Vikas & Co., New Delhi.
2	Desai, V. Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3	Gupta, C.B. Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi.
4	Gupta, C.B. and Khanka,S.S. Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi.
5	Entrepreneurship and Small Business Management Dr. S.S. Khanka Dr. C.B. Gupta Educational Publishers New Delhi
<b>Reference Books</b>	
1	The Dynamics of Entrepreneurial Development and Management, Vasant Desai, Himalaya Publishing House.
2	Entrepreneurship and Small Scale Business Management, Vasant Desai, Himalaya Publishing House
3	Entrepreneurship - New Venture Creation, David Holt, PHI Learning Innovation and Entrepreneurship, Peter Drucker, Harper Business
4	Entrepreneurial Development, SS Khanna, S Chand & Co. Educational Publishers New Delhi
5	Enterprise, Entrepreneurship and Small Business Anglia Ruskin University, UK
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.inderscience.com/jhome.php?jcode=ijesb">https://www.inderscience.com/jhome.php?jcode=ijesb</a>
2	<a href="https://www.forbes.com/advisor/business/how-to-make-a-website-for-your-business/">https://www.forbes.com/advisor/business/how-to-make-a-website-for-your-business/</a>
3	<a href="https://popupsmart.com/blog/best-website-builder-for-small-business">https://popupsmart.com/blog/best-website-builder-for-small-business</a>





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

**SEMESTER: I – FC: FOUNDATION COURSE IN COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
U23FCCM11	2				2	2	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	To know Conceptual knowledge of Financial Accounting.									
<b>LO2</b>	To enable the Skills for classification and recording of various business transactions									
<b>LO3</b>	To know Computerized Accounting System.									
<b>LO4</b>	To Measurement of business income and preparation of financial statement									
<b>LO5</b>	To know the Levels of Management									
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>		
I	<b>Forms of Business Organization:</b> Organization – Meaning , Importance, Sole Proprietorship , Partnership , LLP , Joint Stock Companies, Joint Ventures , Cooperative, Government form of Business Organization ( Departmental, Corporation , Government company), Non-Government Organizations – Meaning , Definition , Structure , Advantages and Disadvantages							6		
II	<b>Emerging Trends in Service Sector:</b> Overview of Recent trends – Banking Sector - Internet and Mobile Banking - Indian Post Payments Bank - Insurance Sector –Malhotra Committee Report Logistics - Business Process Outsource(BPO), Knowledge Process Outsource(KPO), Third-Party Operator(TPO) and Legal Process Outsource (LPO) - New trends in Tourism- Religious, Rural, & Medical tourism							6		
III	<b>Entrepreneurship:</b> Entrepreneurship : Introduction - Qualities of an Entrepreneur - Role of Entrepreneur in Social and Economic Development of the Country, Types of Entrepreneurs							6		
IV	<b>Marketing:</b> Introduction – Meaning of Marketing – Functions of Marketing – Marketing Mix (5 P's) – Meaning of Retailing - Growth of Organized Retailing in India, Measures adopted by organized Retailers for Survival – Foreign Direct Investment (FDI) in Retail in India - Digital Retailing and Overview							6		
V	<b>Organisation, Management and Administration:</b> Concept and Features – Levels of Management – Management Principles							6		
<b>Total</b>							<b>30</b>			

<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>
<b>CO1</b>	Describe the distinguishing characteristics of a sole proprietorship.
<b>CO2</b>	Better Knowledge about banking and retailing sector
<b>CO3</b>	Entrepreneurship and Innovation minors will be able to mobilize people and resources.
<b>CO4</b>	Utilise information of a firm's external and internal marketing
<b>CO5</b>	Define the management functions and the management process
<b>Textbooks</b>	
1	Financial Management – I. M. Pandey.
2	Financial Management – Theory & practical – Prasanna Chandra
3	Financial Management – S. C. Kuchhal
4	Public Sector in India – Laxmi Nariyan
5	Indian Economy – Rudder Datt
<b>Reference Books</b>	
1	Indian Economy – KPM Sundaram
2	Law & practice of banking – S. R. Davar
3	The Business Model Book – Adam J Bock , Gerard George
4	Business Model Innovation – Alexander Osterwalder , Yves Pigneur
5	Introduction To E – Commerce, Dhawan, Nidhi, International Book House
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://mu.ac.in/wp-content/uploads/2021/07/FYBCOM-Foundation-Course-I.pdf">https://mu.ac.in/wp-content/uploads/2021/07/FYBCOM-Foundation-Course-I.pdf</a>
2	<a href="https://symbiosiscollege.edu.in/foundation_course">https://symbiosiscollege.edu.in/foundation_course</a>
3	<a href="https://standrewscollege.ac.in/foundation-course/">https://standrewscollege.ac.in/foundation-course/</a>

**SEMESTER II**



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**B. Com., COMMERCE**

**SEMESTER: II – CC – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CM203	4	1	-	-	5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Installment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit								18
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								18
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								18
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								18
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								18
<b>TOTAL</b>								<b>90</b>	

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes Students will be able to:</b>
<b>CO1</b>	To evaluate the Hire purchase accounts and Installment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>



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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com., COMMERCE**

**SEMESTER: II – CC – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23CM204	4	1			5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								12
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								12
III	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								12
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								12
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								12
<b>TOTAL</b>								<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>								
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								

<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>



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**B. Com., COMMERCE**

**SEMESTER: II – AC – II (A) BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM202A	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.								12
IV	<b>Economic Environment</b> Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	<b>Technological Environment</b> Technological Environment – Meaning- Features of Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.								12
<b>TOTAL</b>								<b>60</b>	
CO	<b>Course Outcomes</b> <b>Students will be able to:</b>								
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								
CO3	Analyze the various aspects of Social Environment.								
CO4	Evaluate the parameters in Economic Environment.								



<b>CO5</b>	Create a conducive environment for business to operate globally.
<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>



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**PG & RESEARCH DEPARTMENT OF COMMERCE**  
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**SEMESTER: II – AC – II (B) INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM202B	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of contract of insurance								
<b>LO2</b>	To understand the basic features of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Insurance</b> Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								12
II	<b>Life Insurance</b> Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.								12
III	<b>General Insurance</b> General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	<b>Risk Management</b> Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								12
V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								12
<b>TOTAL</b>								<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>								
<b>CO1</b>	Identify the workings of insurance and hedging								
<b>CO2</b>	Evaluate the types of insurance policies and settlement								

<b>CO3</b>	Settle claims under various types of general insurance
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk
<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>
3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>



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**SEMESTER: II – AC – II (C) INTERNATIONAL TRADE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23ACM202C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	To familiar with the work atmosphere								
<b>LO3</b>	To train the students in maintaining and running the office effectively.								
<b>LO4</b>	To understand and organize data records								
<b>LO5</b>	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12
IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making								12
V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for								12

	Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>	
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>	
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>	
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>	



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**SEMESTER: II – SEC – II – NME: INNOVATIVE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23NMECM22	2	-	-	-	2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Find the factors that predict creativity of individuals, groups, and organizations.								
<b>LO2</b>	Gain knowledge about the differences between Critical and Creative Thinking.								
<b>LO3</b>	Understand and manage creative Innovation process.								
<b>LO4</b>	Identify the different models of techniques of Creative Problem Solving.								
<b>LO5</b>	Develop creative strategies on Environment.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>INTRODUCTION</b> 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.								6
II	<b>LATERAL AND VERTICAL THINKING</b> 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.								6
III	<b>INNOVATION</b> 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.								6
V	<b>CREATIVITY</b> 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.								6
<b>TOTAL</b>								<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>								

<b>C01</b>	Find the factors that predict creativity of individuals, groups, and organizations.
<b>C02</b>	Gain knowledge about the differences between Critical and Creative Thinking.
<b>C03</b>	Understand and manage creative Innovation process.
<b>C04</b>	Identify the different models of techniques of Creative Problem Solving.
<b>C05</b>	Develop creative strategies on Environment.
<b>Textbooks</b>	
1	Rizwan Ahmed, P Creativity and Innovation Management,(2015) Margham Publications.
2	Peter F.Drucker., Innovation and Entrepreneurship.
<b>Reference Books</b>	
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 NextStage of Human Consciousness.
3	Keith Goffin, Rick Mitchell,2005 , Innovation Management, Marugam Publication
4	Carolina Machado, J. Paulo Davim, 2015, Innovation Management , Publisher(s): De Gruyter
5	Jeffrey H. Dyer, Hal B. Gregersen, Clayton M. Christensen - The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://onlinelibrary.wiley.com/journal/14678691">https://onlinelibrary.wiley.com/journal/14678691</a>
2	<a href="https://www.researchgate.net/journal/Creativity-and-Innovation-Management-1467-8691">https://www.researchgate.net/journal/Creativity-and-Innovation-Management-1467-8691</a>



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**SEMESTER: II – SEC – III: ENTREPRENEURSHIP SKILL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
U23SECM21	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To describe the importance of entrepreneurship								
<b>LO2</b>	To Understand the relevance of new ventures in developing economy								
<b>LO3</b>	To describe the entrepreneurial practices in India.								
<b>LO4</b>	To enable the students Entrepreneurial development programme								
<b>LO5</b>	To know Planning and growth of industrial central								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Entrepreneur:</b> Definition, emergence of Entrepreneurial class: Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.								6
II	<b>Promotion of a venture:</b> Opportunity analysis, external environmental forces, economic, social, technological and competitive factors, establishment of a new unit.								6
III	<b>Entrepreneurial behavior:</b> innovation and entrepreneurship, entrepreneurial behavior, social responsibility								6
IV	<b>Entrepreneurial development programme:</b> Entrepreneurial development programme relevance and achievements, role of government in organizing such programmes.								6
V	<b>Entrepreneurship and industrial development:</b> Planning and growth of industrial central and state level promotional services.								
<b>TOTAL</b>								<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b> <b>Students will be able to:</b>								
<b>CO1</b>	Develop awareness about entrepreneurship and successful entrepreneurs								
<b>CO2</b>	Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication								
<b>CO3</b>	Identify qualities of entrepreneurs								
<b>CO4</b>	Use various entrepreneurship models								
<b>CO5</b>	Understand various schemes supporting entrepreneurship								
<b>Textbooks</b>									
1	Dr. Gupta and Dr. Srinivasan, Entrepreneurship development in India								
2	Vasant Desai, Dynamics of Entrepreneurial Development and Management								
3	Sarugadharan and Resia Begum, Women Entrepreneurship; institutional support and problems								



4	M.W.Deshpande, Entrepreneurship of small Scale Industries
5	D.L. Saxon and RW Smilor (eds), The Art and Science of Entrepreneurs
<b>Reference Books</b>	
1	Venkateshwara Rao and Udai Pareek,(Eds)Developing Entrepreneurship-A Handbook
2	Raja Gopal, Agriculture Business and Entrepreneurship
3	H.Sadhak, industrial development in Backward Regions in India
4	Ravi J. Mathai, Rural Entrepreneurship A Frame Work in Development Entrepreneurship –A Hand book
5	Dollinger, M.J, Entrepreneurship: New Venture Creation, Prentice Hall of India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://msme.gov.in/entrepreneurship-and-skill-development-programs">https://msme.gov.in/entrepreneurship-and-skill-development-programs</a>
2	<a href="https://unctad.org/topic/enterprise-development/entrepreneurship-policy-hub/3-Skills-Development">https://unctad.org/topic/enterprise-development/entrepreneurship-policy-hub/3-Skills-Development</a>
3	<a href="https://www.ediindia.org/">https://www.ediindia.org/</a>