



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

(Affiliated to Bharathidasan University)  
(Accredited 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.

Sem.	Part	Nature of the Course	Course Code	Title of the Course	Inst. Hour/Week	Credit	Exam Hours	Marks		
								CIA	ESE	Total
<b>I</b>	<b>I</b>	Language Course (LC)-I-Tamil*/Other Languages ** #	21LC101	Ikkala Ilakkiyam	6	3	3	25	75	100
	<b>II</b>	English Language Course (ELC) – I	21ELC101	Language through Literature I (Prose and Communication Skills)	6	3	3	25	75	100
	<b>III</b>	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
	<b>IV</b>	Value Education	21UGVED	Value Education	2	2	3	25	75	100
	<b>TOTAL</b>				<b>30</b>	<b>21</b>		-	-	<b>600</b>
<b>II</b>	<b>I</b>	Language Course (LC) –II-Tamil*/Other Languages ** #	21LC201	Idaikkala Ilakkiyamum Pudhinamum	6	3	3	25	75	100
	<b>II</b>	English Language Course (ELC) - II	21ELC201	Language through Literature II (Poetry and Communication Skills)	6	3	3	25	75	100
	<b>III</b>	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
	<b>IV</b>	Environmental Studies	21UGCES	Environmental Studies	2	2	3	25	75	100
	<b>TOTAL</b>				<b>30</b>	<b>21</b>			-	<b>600</b>
<b>III</b>	<b>I</b>	Language Course (LC) -III Tamil*/Other Languages ** #	22LC301	Kaapiyamum Naadagamum	6	3	3	25	75	100
	<b>II</b>	English Language Course (ELC)- III	22ELC301	Language through Literature III (Drama and Communication Skills)	6	3	3	25	75	100
	<b>III</b>	Core course (CC–V)	22CM305	Partnership Accounting	6	5	3	25	75	100
		Core course (CC– VI)	22CM306	Business Law	6	5	3	25	75	100
		Allied Course (AC– III)	22ACM303	Business Communication	4	3	3	25	75	100
<b>IV</b>	Non Major Elective I- for those who studied Tamil under Part-I 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 Basic Tamil for other language students Special Tamil for those who studied Tamil up to +2 but opt for other languages in degree programme	2	2	3	25	75	100	
<b>TOTAL</b>					<b>30</b>	<b>21</b>	--	--	--	<b>600</b>

Sem.	Part	Nature of the Course	Course Code	Title of the Course	Inst. Hour/Week	Credit	Exam Hours	Marks			
								CIA	ESE	Total	
IV	I	Language Course (LC) -IV - Tamil* /Other Languages ** #	22LC401	Pandaiya Ilakkiyam	6	3	3	25	75	100	
	II	English Language Course (ELC) -IV	22ELC401	Language through Literature IV (Short stories and Communication Skills)	6	3	3	25	75	100	
	III		Core Course (CC-VII)	22CM407	Cost Accounting	5	5	3	25	75	100
			Core course (CC- VIII)	22CM408	Statistical Tools for Decision Making	5	5	3	25	75	100
			Allied Course (AC-IV)	22ACM404	Company Law	4	3	3	25	75	100
	IV	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)	23CM509	Corporate Accounting	5	5	3	25	75	100	
		Core course (CC-X)	23CM510	Auditing	5	5	3	25	75	100	
		Core Course (CC- XI)	23CM511	Management Accounting	5	5	3	25	75	100	
		Core Practical (CP- I )	23CM512P	Computer Applications in Business Practical 100 marks	5	5	3	40	60	100	
		Major Based Elective (MBE)-I	23MBECM1A	(a) Entrepreneurial Development	4	3	3	25	75	100	
		23MBECM1B	(b) Management of Small Business								
	IV	IV	Skill Based Elective (SBE)- II	23SBECM2		2	2	3	25	75	100
		Skill Based Elective (SBE)- III	23SBECM3		2	2	3	25	75	100	
		Soft Skills Development	23UGSDC	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)	23CM613	Financial Management	6	5	3	25	75	100	
		Core Course (CC-XIII)	23CM614	Income Tax Theory, Law and Practice	6	5	3	25	75	100	
		Core Course (CC-XIV)	23CM615	Financial Services	6	5	3	25	75	100	
		Major Based Elective(MBE-II)	23MBECM2A	(a) E-Commerce/	5	4	3	25	75	100	
			23MBECM2B	(b) Retail Management							
			Core Course (CC-XV)	23CMPW	Project	6	4		25	75	100
	V	V	Extension Activities		Extension Activities		1				
		Gender Studies	23UGGS	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

Subject	No. of Courses	Total Credits	Marks
Language Part – I	04	12	400
English Part –II	04	12	400
Core Course	14	70	1400
Core Practical	01	05	100
Allied Course	04	12	400
Non-Major Elective	02	04	200
Skill Based Elective	03	06	300
Major Based Elective	02	07	200
Project	01	04	100
Environmental Studies	01	02	100
Value Education	01	02	100
Soft Skill Development	01	02	100
Gender Studies	01	01	100
Extension Activities	-	01 (Credit only)	-
<b>TOTAL</b>	<b>39</b>	<b>140</b>	<b>3900</b>

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

+ 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:**

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

Separate passing minimum is prescribed for CIA and ESE

**FOR THEORY**

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

**FOR PRACTICAL**

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

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

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

Semester	Part	Course	Course Code	Title of the Paper
III	-	NME -I	22NMECM31	Supply Chain Management
IV		NME -II	22NMECM42	Innovative Management

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

Semester	Part	Course	Course Code	Title of the Paper
IV	-	SBE-I	22SBECM1	Tourism Services
V		SBE-II	23SBECM2	Principles and Practices of Life Insurance
V		SBE-III	23SBECM3	Principles of Mutual Funds

**SEMESTER V**

**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**

**SEMESTER: V- CC- IX: CORPORATE ACCOUNTING**

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

**Course Credit: 5**

**Course Code: 23CM509**

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

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

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

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

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

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

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

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

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

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

Theory: 25% Problem: 75%

**Total Lecture Hours- 75**

**COURSE OUTCOME**

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

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

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, New Delhi
2. Dr.S.M.Shukla and Dr.K.L.Gupta,2018, Corporate Accounting, Sahitya Bhawan Publication,

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

1. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications,Chennai
2. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand &Company Ltd, NewDelhi
3. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons,NewDelhi
4. Palaniappan & Hariharan – Corporate Accounting ,Vijay Nicole Imprints (P) Ltd, Chennai
5. Arulanandam and Raman – Advanced Accountancy, Himalayan Publishers, New Delhi
6. T.C.Tulsian and Bharat Tulsian, 2016, Corporate Accounting, S. Chand & Company Ltd,
7. Dr.S.S.Khanuja and Dr.Piyush Mehta Dr.A.Karim,2015, Corporate Accounting, SBPD Publishing House
8. Agra M.Hanif and A.Mukherjee,2017, Corporate Accounting, Mc GrawHill Education(India)Private Limited, Chennai

### **E-RESOURCES**

1. <https://www.sociologygroup.com/corporate-accounting-advantages-limitations/>
2. <https://www.icsi.edu/WebModules/Corporate%20and%20Management%20Accounting.pdf>

\*\*\*

**SENGAMALA THAYAR 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**

---

**SEMESTER: V - CC-X: AUDITING**

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

**Course Credit: 5**

**Course Code: 23CM510**

**UNIT –I: Introduction (16 Hours)**

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

**UNIT –II: Vouching (14 Hours)**

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

**UNIT-III: Valuation and Verification (16 Hours)**

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

**UNIT – IV: Audit of Limited Companies (15 Hours)**

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

**UNIT – V: Audit of Computerized Accounting (14 Hours)**

Divisible profits and Dividends – Audit of computerized Accounting - Standard Audit - Audit Note Book - Audit Planning – Audit Report.

**Total Lecture Hours- 75**

**COURSE OUTCOME**

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

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

1. B.N. Tandon, (Latest Ed.), Principles of Auditing, S.Chand & Company, New Delhi.
2. Dinker Pagare “Auditing” - Sultan Chand & Sons, New Delhi

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

1. Ghatalaia, Spicer and Pegler’s Practical Auditing, S. Chand & Co., New Delhi.
2. Depaula, (Latest Ed.), “Principles of Auditing”, Deep & Deep Publishing House, Delhi.
3. Dicksee, (Latest Ed.), “Principles of Auditing”, Vikas Publishing House, New Delhi.
4. Batlibai, (Latest Ed.), Principles of Auditing, S.Chand & Co., New Delhi.
5. S.Vengadamani (2013), Practical Auditing, Margham Publications, Chennai.
6. Ravinderkumar and Virender Sharma, (Latest Ed.), Auditing Principles and Practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.
7. Jagadish Prakash “Auditing” - Kalyani Publishers, Chennai
8. Sana, Auding: Principles and Practices, 2017, McGraw Hill Education (India) Private Limited, Chennai

### **E-RESOURCES**

1. <http://www.gdcbemina.com/docs/Auditing.pdf>
2. [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing- II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing- II.pdf)

\*\*\*



**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**



**Semester: V- CC-XI: MANAGEMENT ACCOUNTING**

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

**Course Credit: 5**

**Course Code:23CM511**

**UNIT –I: Introduction**

**(16 Hours)**

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

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

**(15 Hours)**

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

**UNIT – III: Budgetary Control**

**(16 Hours)**

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

**UNIT – IV: Variance Analysis**

**(14 Hours)**

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

**UNIT – V: Capital Budgeting**

**(14 Hours)**

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

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

**Total Lecture Hours- 75**

## **COURSE OUTCOME**

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

## **TEXT BOOK(S)**

1. Khan M. Y. and Jain P. K. (2013), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.
2. S.N.Maheswari Management accounting – Sultan Chand & sons publications, New Delhi

## **REFERENCE BOOK (S)**

1. Pillai.R. S. N. and Bagavathi V (2010), Management Accounting, Sultan Chand Company Ltd., New Delhi,
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy (Latest edition), Management Accounting, Margham Publications, Chennai.
4. R.Ramachandran and R.Srinivasan, Management accounting – Sriram publication
5. Murthi and S. Gurusamy “Management accounting” by A, Vijay Nicole Publications, Chennai.
6. Sharma and Gupta Management accounting - Kalyani Publishers, Chennai
7. Hingorani & Ramanathan, Management accounting – S.Chand & Co, New Delhi
8. I.C.Jain, 2014, Management Accounting, Vikas Publishing Private Limited

## **E-RESOURCES**

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
2. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Management-Accounting.pdf>

\*\*\*

**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**

**Semester: V - CP-I: COMPUTER APPLICATIONS IN BUSINESS (Practical)**

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

**Course Credit: 5**

**Course Code: 23CM512P**

**UNIT- I - Ms Word**

**(14 Hours)**

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

**UNIT- II - Ms Excel**

**(14 Hours)**

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

**UNIT-III - Tally**

**(16 Hours)**

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

**UNIT- IV Introduction to Inventories**

**(16 Hours)**

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

**UNIT- V Accounts in Computer**

**(15 Hours)**

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

**Total Lecture/Practical Hours- 75**

**Internal - 40 Marks**

**Practical 60 Marks**

### **MS (Unit I)**

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

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

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

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

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

### **COURSE OUTCOME**

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

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

1. S.V.Srinivasa Vallabhan, Computer Applications in Business—Sultan Chand & Sons Publication.
2. Dr.R.Parameswaran, Computer Applications in Business, Sultan & Chand Publication

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

1. A.K.Nadhani, Implementing Tally, BPB Publications.
2. R.Paramasivam, Computer Application in Business, S.Chand & Co, New Delhi.
3. Dr.Joseph Anbarasu, Computer Application in Business, Learn tech Press
4. Mukul Burghate, 2020, Computer Application in Business, TMC Nagpur
5. V.Raja Raman & Neeharika Adabala, 2015, Fundamentals of Computer, PHI Learning Private Limited Delhi
6. Jones & Derek—John Wiley & sons Microsoft office—Inc.
7. Pooja Mathur & Dr.Shruti and Jain, 2016, Computer Applications in Business, Galgotia Publishing Company
8. Sheraad Paatill, Computer Applications in Business, Vision Publications

### **E-RESOURCES**

1. <https://examupdates.in/computer-application-in-business-notes/>
2. <https://mgtblog.com/computer-application-in-business/>

**SENGAMALA THAYAR 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**



**Semester: V- MBE-I: (A) ENTREPRENEURIAL DEVELOPMENT**

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

**Course Credit: 3**

**Course Code: 23MBECM1A**

**UNIT –I: Introduction**

**(13 Hours)**

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

**UNIT – II: Start-Up Process**

**(11 Hours)**

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

**UNIT – III: Institutional Support**

**(13 Hours)**

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

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

**(11 Hours)**

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks – Venture capital - Ministry of Skill Development & Entrepreneurship MUDRA Bank Schemes.

**UNIT – V: Incentives and Subsidies**

**(12 Hours)**

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

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. It helps to understand the Concept, Nature, Characteristics, functions and types of Entrepreneurial development
2. It enable them to understand project formulation
3. It familiarizes the students with EDP schemes
4. Students can know about the various financial institutions providing assistance and support to start the business
5. It develops knowledge about the incentives, subsidies and taxation benefits to small entrepreneurs.

**TEXT BOOK(S)**

1. Vasant Desai, Dynamics of Entrepreneurial Development– Himalaya Publishing House, New Delhi.
2. [Gupta CB \(Dr\)](#), [Srinivasan N.P.](#), Sultan Chand & Sons, 2020

## **REFERENCE BOOK (S)**

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

## **E-RESOURCES**

1. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/Entrepreneurship%20Development%20Notes.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf)
2. <http://kamarajcollege.ac.in/Department/Corporate/II%20Year/e007%20Skill%20Based%20II>

\*\*\*

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

**(AUTONOMOUS)**

**SUNDARAKKOTTAI, MANNARGUDI - 614016.**

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

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**



**Semester: V- MBE-I: (B) MANAGEMENT OF SMALL BUSINESS**

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

**Course Credit: 3**

**Course Code: 23MBECM1B**

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

**(13 Hours)**

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

**UNIT – II: Idea Generation**

**(11 Hours)**

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

**UNIT – III: Forms of Organization**

**(11 Hours)**

Forms of organization - Factors influencing selection of form of organization – Preparation of Project and implementation.

**UNIT-IV: Start Up Procedures**

**(13 Hours)**

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

**UNIT – V: Financial Support**

**(12 Hours)**

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

**Total Lecture Hours- 60**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

1. Gupta & Srinivasan - Entrepreneurial Devt. - Sulthan Chand & Sons.
2. S.S.Khanka - Entrepreneurial Devt. - S.Chand

**REFERENCE BOOK (S)**

1. Garden & Natarajan - Entrepreneurial Devt. - Himalaya Publication House
2. P.Saravanavel - E.D. - Principles, policies and programmes – Mangham Publications
3. Jose Paul. Ajith Kumar, Paul T.Mampilly, Entrepreneurship Devt. – Himalaya publication House.
4. Vasant Desai - Dynamics E.D. and Management - Himalaya Publication House.

**E-RESOURCES**

1. <https://hbr.org/1976/01/management-strategies-for-small-companies>
2. <https://smallbusiness.chron.com/definition-small-business-management-3994.html>

\*\*\*





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

**SOFT SKILLS DEVELOPMENT**

**Ins. Hrs. /Week : 2      Course Credit: 2      Course Code : 23UGSDC**

**LEARNING OBJECTIVE**

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**TEXT BOOKS:**

1. Meena.K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success), P.R. Publishers & Distributors, No, B-20 & 21, V.M.M. Complex, ChatiramBus Stand, Tiruchirappalli- 620002.
2. (Phone No: 0431-2702824: Mobile No: 94433 70597, 98430 74472)
3. Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company Ltd, Ram Nagar, New Delhi- 110 055.
4. Mobile No : 94425 14814 (Dr.K.Alex)

**REFERENCE BOOKS:**

1. Developing the leader within you JohnC .Max well
2. Good to Great by *Jim Collins*
3. The seven habits of highly effective people Stephen Covey
4. Emotional Intelligence Daniel Goleman
5. You can win Shive Khera
6. Principle Centered leadership Stephen Covey

**SKILL BASED ELECTIVE**

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

**(AUTONOMOUS)**

**SUNDARAKKOTTAI, MANNARGUDI - 614016.**

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

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**



**Semester: V - SBE-II: PRINCIPLES AND PRACTICES OF LIFE INSURANCE**

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

**Course Credit: 2**

**Course Code :23SBECM2**

**UNIT I: Introduction**

**(7 Hours)**

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

**UNIT II: Insurance Agent**

**(5 Hours)**

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

**UNIT III: Policy Conditions**

**(6 Hours)**

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

**UNIT IV: Premium Procedure**

**(6 Hours)**

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

**UNIT V: Policy Claims**

**(6 Hours)**

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

**Total Lecture Hours- 30**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

1. Mishra M.N .Insurance Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Mathew M.J. Insurance Principles and Practice, RBSA Publishers, Jaipur.

**REFERENCE BOOK (S)**

1. Vinayakam N, Radhaswamy and Vasudevan S.V. Insurance – Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Srinivasan M.N. Principles of Insurance Law, Ramanuj Publications, Bangalore.
3. Sharma R.S .Insurance Principles and Practice, Vora, Mumbai.
4. Balachandran S. Life Insurance, Insurance Institute of India, Mumbai.
5. Dinsdale.M.A .Elements of Insurance, Pitman, London.
6. Gupta O.S .Life Insurance, Frank Brothers, New Delhi
7. Life Insurance Corporation Act, 1956.

**E-RESOURCES:**

1. <https://www.policygenius.com/life-insurance/types-of-life-insurance/>
2. <https://www.policybazaar.com/life-insurance/articles/types-of-life-insurance/>

\*\*\*

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

**(AUTONOMOUS)**

**SUNDARAKKOTTAI, MANNARGUDI - 614016.**

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

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B. Com. COMMERCE**



**Semester: V- SBE-III: PRINCIPLES OF MUTUAL FUNDS**

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

**Course Credit: 2**

**Course Code :23SBECM3**

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

**(5 Hours)**

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

**UNIT – II: Legal Structure**

**(5 Hours)**

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

**UNIT – III: Mutual Funds Regulation**

**(5 Hours)**

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

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

**(7 Hours)**

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

**UNIT – V: Distribution Channels**

**(8 Hours)**

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

**Total Lecture Hours- 30**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

1. M.Y.Khan, Financial Services, Tata Mc Graw Publications Co, Ltd.
2. Dr.Gurusamy, Financial Service and Markets - Vijay Nicole Prints (P) Ltd.

**REFERENCE BOOK (S)**

1. Dr.D.Joseph Anbarasu and others, Financial Services - Sultan Chand & Sons.
2. Mark Mobius, Mutual Fund - John Wiley & Sons.
3. Nalini Prava Tripathy, Mutual funds in India– Excel Books
4. Nalini Prava Triparthy, Financial instruments and Services –Prentice Hall of India.

**E-RESOURCES**

1. <https://www.nism.ac.in/mutual-fund-distributors/>
2. <https://cleartax.in/s/mutual-funds>

\*\*\*

**SEMESTER VI**

**SENGAMALA THAYAR 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**

---

**SEMESTER: VI - CC- XII: FINANCIAL MANAGEMENT**

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

**Course Credit: 5**

**Course Code: 23CM613**

**UNIT – I – Introduction**

**(19 Hours)**

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

**UNIT – II – Capital Structure**

**(19 Hours)**

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

**UNIT –III – Leverage**

**(18 Hours)**

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

**UNIT – IV - Working Capital Management**

**(17 Hours)**

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

**UNIT – V – Receivables Management**

**(17 Hours)**

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

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

**Total Lecture Hours- 90**



## **COURSE OUTCOME**

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

## **TEXT BOOK(S)**

1. S.N.Maheswari, Elements of financial management – S.Chand & Company Ltd ,New Delhi
2. Khan & Jain, Theory and Problems of Financial management, McGraw Hill Publication, New Delhi

## **REFERENCE BOOK (S)**

1. R.Ramachandran & R.Srinivasan, Financial Management – Srirampublication, Trichy
2. Levy H. and M. Introduction to Financial Management. Personal Education.
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. S.P.Guptha, Financial Management, Sahitya Bhavan Publication, New Delhi
5. Pandey,I.M. Financial Management. Vikas Publication.
6. R.K.Sharma, Financial Management – Kalyani publishers, NewDelhi
7. Prasanna chandra , Financial Management Theory and practice Tata Mcgraw HillCo.Chennai.
8. Rajiv Srivstava & Anil Misra, Financial Management , Oxford UniversityPress, Chennai

## **E-RESOURCES**

1. [https://www.icai.org/post.html?post\\_id=14365](https://www.icai.org/post.html?post_id=14365)
2. [https://www.icai.org/post.html?post\\_id=16954](https://www.icai.org/post.html?post_id=16954)

\*\*\*

**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**



---

**SEMESTER: VI – CC - XIII: INCOME TAX THEORY, LAW & PRACTICE**

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

**Course Credit: 5**

**Course Code:23CM614**

**UNIT- I - Introduction to Income Tax (17 Hours)**

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

**UNIT- II - Income from Salary (19 Hours)**

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

**UNIT- III - House Property (25 Hours)**

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

**UNIT – IV - Income from & Business and Profession (10 Hours)**

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

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

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

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

**Total Lecture Hours- 90**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

1. Vinodh K. Singhania, Students Guide to Income Tax , Taxmann Publications, New Delhi
2. T.S.Reddy & Hari Prasad Reddy, Income tax, Margham Publications, Chennai.

**REFERENCE BOOK (S)**

1. Murthy, Income Tax Law and Practice – Vijay Nicole Imprints (P) Ltd, Chennai.
2. Dinkar Pagare, Income tax – Law & Practice – Sultan Chand & Sons, New Delhi.
3. Bhagwati Prasad, Income tax – Vishnu Prakasham publication, Chennai.
4. Dr.H.C.Mehrotra and Dr.S.P.Goyal, 2018, Income tax – Law & Practice Sahitya Bhawan Publication
5. T.T.Gaur & Narang, Income tax, Kalyani publishers, Chennai.
6. Gaur V.P.etal, 2015, Income tax law and practice, Kalyani publishers, Chennai
7. G.S.Mitra,2020, Income tax law and practice, Mahaveer Publication
8. Naveen Mittal, 2021,Principles of Income tax law and practice, Cengage India

**E-RESOURCES:**

1. [https://www.icsi.edu/docs/Website/Tax\\_Law\\_and\\_Practice\\_Final.PDF](https://www.icsi.edu/docs/Website/Tax_Law_and_Practice_Final.PDF)
2. [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK\\_04\\_102019.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04_102019.pdf)

\*\*\*

**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**

---

**SEMESTER: VI - CC- XIV: FINANCIAL SERVICES**

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

**Course Credit: 5**

**Course Code:23CM615**

**UNIT –I - Introduction**

**(19 Hours)**

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

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

**(19 Hours)**

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

**UNIT – III - Mutual Funds**

**(17 Hours)**

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

**UNIT – IV - Venture Capital**

**(17 Hours)**

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

**UNIT –V - Factoring**

**(18 Hours)**

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

**Total Lecture Hours- 90**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

1. E.Gordon and K.Natarajan, Financial markets & services – Himalaya publishing house, New Delhi
2. M.Y Khan, Financial services, Tata Mcgraw Hillco.

**REFERENCE BOOK (S)**

1. S.Mohan and R.Elangovan, Financial Services – Deep and Deep Publications, New Delhi
2. S. Gurusamy, Financial Services – Vijay Nicole Imprints (P) Ltd, Chennai
3. Vinod Kothari, Lease Financing and Hire Purchase – Wadhaw and Co., Nagpur
4. Bhalla V.K., Management of Financial Services, Anmol. New Delhi.
5. NK Gupta and Monika Chopra Financial markets, Institutions & Services – Ane books Pvt Ltd.,
6. E.Dharmaraj, Financial services – S.Chand & Co., New Delhi
7. Jeff Madura, Financial markets and Institutions, India Edition, Cengage learning
8. Rajesh Kothari, 2020, Financial Services in India- Concepts and application, Sage Publication

**E-RESOURCES**

1. <http://kamarajcollege.ac.in/Department/BBA/II%20Year/e003%20Core%2011%20-%20Financial%20Services%20-%20IV%20Sem.pdf>
2. [http://www.universityofcalicut.info/SDE/BCom\\_financial\\_services.pdf](http://www.universityofcalicut.info/SDE/BCom_financial_services.pdf)

\*\*\*

**SENGAMALA THAYAR 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**



---

**SEMESTER: VI - MBE- II: (A) E-COMMERCE**

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

**Course Credit: 4**

**Course Code:23MBECM2A**

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

**(16 Hours)**

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

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

**(14 Hours)**

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

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

**(15 Hours)**

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

**UNIT-IV: Online Transaction**

**(14 Hours)**

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

**UNIT-V: Recent Trends**

**(16 Hours)**

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

**Total Lecture Hours- 75**

**COURSE OUTCOME**

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

**TEXT BOOK(S)**

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

**REFERENCE BOOK (S)**

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

**E-RESOURCES**

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

\*\*\*

**SENGAMALA THAYAR 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**



---

**SEMESTER: VI - MBE- II: (B) RETAIL MANAGEMENT**

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

**Course Credit: 4**

**Course Code:23MBECM2B**

**UNIT I: Retailing Principles**

**(16 Hours)**

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

**UNIT II: Retail Marketing Segmentation**

**(15 Hours)**

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

**UNIT III: Inventory Management**

**(14 Hours)**

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

**UNIT IV: Management of Retail Store**

**(14 Hours)**

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

**UNIT V: Distribution Channel**

**(16 Hours)**

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

**Total Lecture Hours- 75**



## **COURSE OUTCOME**

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

## **TEXT BOOK(S)**

1. Dr. Harjit Singh, (2014), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi
2. Dr. L. Natarajan (2016), Retail Management, Margham Publications, Chennai

## **REFERENCE BOOK (S)**

1. Gibson G Vedamani, (2011), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.
2. Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.

## **E-RESOURCES**

1. <http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf>
2. [https://www.tutorialspoint.com/retail\\_management/retail\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf)

\*\*\*



**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 24  
GENDER STUDIES**

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

**Course Credit: 1**

**Course Code: 23UGGS**

**UNIT – I**

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

**UNIT – II**

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

**UNIT – III**

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

**UNIT – IV**

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

**Unit – V**

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

## References

1. Bhasin Kamala, Understanding Gender : Gender Basics , New Delhi : Women Unlimited, 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004
3. Bhasin Kamala, What is Patriarchy? : Gender Basics, New Delhi :Women Unlimited,1993
4. Pernau Margrit, Ahmad Imtiaz, Reifeld Hermut (ed.)Family and Gender : Changing Values in Germany and India ,New Delhi :SagePublications,2003
5. Agarwal Bina, Humphries Jane and Robeyns Ingrid(ed.) Capabilities , Freedom , and Equality: Amartya Sen's Work from a Gender Perspective, New Delhi : Oxford University Press,2006
6. Rajadurai. S.V,Geetha.V,Themes in Caste Gender and Religion, Tiruchirappalli :Bharathidasan University,2007
7. Misra Geetanjali, Chandiramani Radhika (ed.) Sexuality , Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi : Sage Publication,2005
8. Rao Anupama (ed.) Gender &Caste : Issues in Contemporary Indian Feminism, New Delhi : Kali for Women, 2003
9. Saha Chandana , Gender Equity and Gender Equality : Study of Girl Child in Rajasthan, Jaipur: Rawat Publication,2003.
10. KrishnaSumi, (ed.),Livelihood and Gender : Equity in Community Resource Management, New Delhi : Sage Publication,2004
11. Pludi.A Michele(ed.) praeger Guide to the Psychology of Gender ,London: Praeger Publisher,2004
12. Wharton .S Amy , The Sociology of Gender : An Introduction to Theory and Research, USA : Blackwell Publishing,2005
13. Mohanty Manoranjan(ed.) Class ,Caste ,Gender : Readings in Indian Government and Politics – 5,New Delhi : Sage Publications,2004.
14. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication 2000.