

B.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 3UACOM

2023-2024



**SENGAMALATHAYAARE EDUCATIONAL TRUST
WOMEN'S COLLEGE (AUTONOMOUS)**

(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC) | (An ISO 9001:2015 Certified Institution)

**Sundarakkottai, Mannargudi-614 016,
Thiruvarur (Dt.), Tamil Nadu, India.**



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)(SILVER JUBILEE INSTITUTION)
(Affiliated to Bharathidasan University)
(Accredited by NAAC; An ISO 9001:2015 Certified Institution)
SUNDARAKKOTTAI, MANNARGUDI – 614016.
TAMILNADU, INDIA.

B. Com- General., COMMERCE COURSE STRUCTURE UNDER CBCS
(For the candidates admitted from 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.

Sem	Part	Course	Course Code	Title of the Paper	Ins. Hours/Week	Ins. Hours/Week				Credit	Exam Hours	Marks		Total
						L	T	P	S			CIA	ESE	
I	I	Language	U23LC101	Language - Pothu Tamil – I	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	U23CM101	Financial Accounting I	5	4	1	-	-	5	3	25	75	100
		Core Course-II	U23CM102	Principles of Management	5	4	1	-	-	5	3	25	75	100
		Allied Course-I	U23ACM101A	(a)Business Communication	4	4	-	-	-	3	3	25	75	100
	U23ACM101B		(b)Indian Economic Development											
	U23ACM101C		(c)Business Economics											
	IV	Non Major Elective-I	U23NMECM11	Entrepreneurship for Small Business	2	2	-	-	-	2	3	25	75	100
Foundation Course		U23FCCM11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100	
	TOTAL				30	26	04	-	-	23	-	-	-	700
II	I	Language	U23LC202	Language - Pothu Tamil - II	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	4	1	-	-	5	3	25	75	100
		Core Course-IV	U23CM204	Business Law	5	4	1	-	-	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	Non Major Elective-II	U23NMECM22	Innovative Management	2	2	-	-	-	2	3	25	75	100
Skill Enhancement Course - I		U23SECM21	Entrepreneurial Skill Development	2	2	-	-	-	2	3	25	75	100	
	TOTAL				30	27	03	-	-	23	-	-	-	700

III	I	Language	U23LC303	Language - Tamilaga Varalarum Tamilaga Panpadum	6	5	1	-	-	3	3	25	75	100
	II	English	U23ELC303	English – General English -III	6	5	1	-	-	3	3	25	75	100
	III	Core Course – V	U23CM305	Corporate Accounting I	5	4	1	-	-	5	3	25	75	100
		Core Course-VI	U23CM306	Company Law	5	4	1	-	-	5	3	25	75	100
		Allied Course-III	U23ACM303A	(a) Business Legislations	4	4	-	-	-	3	3	25	75	100
	U23ACM303B		(b) Business Mathematics & Statistics											
	U23ACM303C		(c) E-Commerce											
	IV	Skill Enhancement Course -II	U23SECM32	Sales Promotion and Practice	2	2	-	-	-	2	3	25	75	100
Skill Enhancement Course -III		U23SECM33	Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100	
TOTAL					30	26	04	-	-	23	-	-	-	700
IV	I	Language	U23LC404	Language - Tamilum Ariviyalum	6	5	1	-	-	3	3	25	75	100
	II	English	U23ELC404	English – General English -IV	6	5	1	-	-	3	3	25	75	100
	III	Core Course–VII	U23CM407	Corporate Accounting II	5	5	1	-	-	5	3	25	75	100
		Core Course-VIII	U23CM408	Principles of Marketing	5	4	1	-	-	5	3	25	75	100
		Allied Course- IV	U23ACM404A	(a)Financial Services	4	3	-	-	-	3	3	25	75	100
	U23ACM404B		(b) Consumerism & Consumer Protection											
	U23ACM404C		(c) Operation Research											
	IV	Skill Enhancement Course -IV	U23SECM44	Stock Markets	2	2	-	-	-	2	3	25	75	100
Skill Enhancement Course -V		U23SECM45	Digital Marketing	2	2	-	-	-	2	3	25	75	100	
TOTAL					30	26	04	-	-	23	-	-	-	700

V	III	Core Course-IX		Cost Accounting	5	4	1	-	-	4	3	25	75	100
		Core Course-X		Banking Law and Practice	5	4	1	-	-	4	3	25	75	100
		Core Course-XI		Income Tax Law and Practice -I	5	4	1	-	-	4	3	25	75	100
		Core Course-XII		Auditing and Corporate Governance	5	4	1	-	-	4	3	25	75	100

	Elective Course – I	(a) Financial Management	4	3	1	-	-	3	3	25	75	100	
		(b) Indirect Taxation											
		(c) Tourism Services											
	Elective Course – II	(a) Human Resource Management	4	3	1	-	-	3	3	25	75	100	
		(b) International Trade											
		(c) Principles and Practices of Life Insurance											
IV	EVS	Environmental Studies	2	2	-	-	-	2	3	25	75	100	
	Summer Internship / Industrial Training		-	-	-	-	-	2	-	-	-	-	
TOTAL			30	24	06	-	-	26	-	-	-	700	
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	Group Project Viva Voce	5	3	1	1	-	5	3	25	75	100
		Elective Course – III	(a) Entrepreneurial Development	4	3	1	-	-	3	3	25	75	100
			(b) Logistics and Supply Chain Management										
			(c) Principles of Mutual Funds										
	Elective Course – IV	(a) Computer Application in Business (Practical)	4	1	-	3	-	3	3	25	75	100	
		(b) Spreadsheet for Business											
		(c) Micro Soft Excel											
	IV	Value Education	Value Education	2	2	-	-	-	2	3	25	75	100
		Professional Competency	General Awareness for Competitive Examination	2	2	-	-	-	2	3	25	75	100
	V	Gender Studies	Gender Studies	1	1	-	-	-	1	3	25	75	100
		Extension Activities	Extension Activities	-	-	-	-	-	1	-	-	-	-
TOTAL			30	22	04	04	-	25	-	-	-	800	
Grand Total			180	150	28	04	-	141	-	-	-	4300	
Extra Credit		MOOC/ SWAYAM/NPTEL	-	-	-	-	-	2	-	-	-	-	
		Value Added Course (At least one per year)	-	-	-	-	-	2	-	-	-	-	

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 Group 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.		Elective Course (Practical)	1	3	100
9.		Elective Course	3	9	300
10.		Foundation Course - FC	1	2	100
11.		Summer Internship	1	1	-
12.		Value Education	1	2	100
13.		Professional Competency	1	2	100
14.		Environmental Studies	1	2	100
15.	V	Gender Studies	1	1	100
16.		Extension Activities	1	1	-
Total			45	141	4300

SEMESTER III



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SEMESTER: III – CC - V: CORPORATE ACCOUNTING I

Ins. Hrs. /Week : 6

Course Credit: 5

Course Code: U23CM305

UNIT– I: Issue of Shares

(18 Hours)

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

UNIT– II: Redemption of Preference Shares & Debentures

(18 Hours)

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Installment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

UNIT– III: Final Accounts

(18 Hours)

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.

UNIT– IV: Valuation of Goodwill & Shares

(15 Hours)

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

UNIT– V: Indian Accounting Standards

(21 Hours)

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – India AS – 1 Presentation of Financial Statement, India AS – 2 Valuation of Inventories, India AS – 7 Cash Flow Statement, India AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax India AS – 16, Property Equipment India AS – 103, Business Combinations India AS 110, Consolidated Financial Statement.

Theory 20% & Problem 80%

Total Lecture Hours - 90

COURSE OUTCOME

1. To understand the provisions for underwriting commission
2. To examine the provisions of issue and redemption of preferences shares and debentures
3. To Illustrate part, I and part II forms
4. To Value shares and goodwill
5. To analyse IND AS 7, 12,16

TEXT BOOK(S)

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

REFERENCE BOOK (S)

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat & Nozer Shroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

E-RESOURCES

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>



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PG & RESEARCH DEPARTMENT OF COMMERCE

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SEMESTER: III – CC - VI: COMPANY LAW

Ins. Hrs. /Week : 5

Course Credit: 5

Course Code: U23CM306

UNIT– I: Introduction to Company law

(15 Hours)

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT– II: Formation of Company

(15 Hours)

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.

UNIT– III: Meeting

(15 Hours)

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

UNIT– IV: Management & Administration

(15 Hours)

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

UNIT– V: Winding up

(15 Hours)

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Total Lecture Hours - 75

COURSE OUTCOME

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyse the modes of winding up

TEXT BOOK(S)

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, VikasPublication, Noida

REFERENCE BOOK (S)

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5. PreethiAgarwal, Business Law, CA foundation study material

E-RESOURCES

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>



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SEMESTER: III – AC – III (A) BUSINESS LEGISLATION

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U23ACM303A

UNIT– I: Factories Act 1948 (12 Hours)

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.

UNIT– II: Foreign Exchange Management Act, 1999 (12 Hours)

Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.

UNIT– III: Prevention of Money Laundering Act, 2002 (12 Hours)

Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.

UNIT– IV: Competition Act, 2002 (12 Hours)

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution

UNIT– V: Intellectual Property Rights (12 Hours)

Intellectual Property Rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development

Total Lecture Hours - 60

COURSE OUTCOME

1. Acquire knowledge on Factories Act, 1948
2. Analyse the role of Foreign Exchange Management Act, 1999
3. Understand the practical implications of Prevention of Money Laundering Act, 2002
4. Evaluate the importance of Competition Act, 2002
5. Gain knowledge on Intelligence Property Rights

TEXT BOOK(S)

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
5. Dhandapani,M.V.Business Laws, Sultan Chand and Sons.

REFERENCE BOOK (S)

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vive kKuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi
5. Balachandran.V&Thothadri.S,BusinessLaw,VijayNicoleImprintsPvt.Ltd.Chennai

E-RESOURCES

1. [https://labour.gov.in/sites/default/files/Factories Act 1948.pdf](https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf)
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>



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SEMESTER: III – AC – III (B) BUSINESS MATHEMATICS & STATISTICS

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U23ACM303B

UNIT– I: Ratio (12 Hours)

Ratio, Proportion and Variations, Indices and Logarithms

UNIT– II: Interest and Annuity (12 Hours)

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications

UNIT– III: Business Statistics Measures of Central Tendency (12 Hours)

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT– IV: Correlation and Regression (12 Hours)

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients

UNIT– V: Time Series Analysis and Index Numbers (12 Hours)

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Total Lecture Hours - 60

COURSE OUTCOME

1. Learn the basics of ratio, proportion, indices and logarithm
2. Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
3. Determine the various measures of central tendency
4. Calculate the correlation and regression co-efficient.
5. Assess problems on time series analysis

TEXT BOOK(S)

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

REFERENCE BOOK (S)

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

E-RESOURCES

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>



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SEMESTER: III – AC – III (C) E-COMMERCE

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U23ACM303C

UNIT– I: Introduction to E-Commerce (12 Hours)

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce..

UNIT– II: E-Commerce Business Models & Consumer Oriented E Commerce (12 Hours)

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

UNIT– III: E-Commerce Marketing Concepts (12 Hours)

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

UNIT– IV: Electronic Data Interchange & Security (12 Hours)

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT– V: Ethics in E-Commerce (12 Hours)

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

Total Lecture Hours - 60

COURSE OUTCOME

1. Understand the role and features of world wide web
2. Understand the Benefits and model of e-tailing
3. Use the web enabled services
4. Tackle the threats in internet security system
5. Know about the Ethical principles Privacy and Information Rights

TEXT BOOK(S)

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

REFERENCE BOOK (S)

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

E-RESOURCES

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>



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SEMESTER: III – SEC – II - SALES PROMOTION AND PRACTICE

Ins. Hrs. /Week : 1 Course Credit: 1 Course Code: U23SECM32

UNIT– I: Introduction to Sales Promotion (03 Hours)

Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

UNIT– II: Sales Promotion and Product Life Cycle (03 Hours)

Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

UNIT– III: Strategies and Promotion Campaign (03 Hours)

Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies -Ethical and Legal issues in Sales Promotion.

UNIT– IV: Salesmanship and Sales Operations (03 Hours)

Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

UNIT– V: Sales force Management and Designing (03 Hours)

Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

Total Lecture Hours - 15

COURSE OUTCOME

1. Analyse various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the salesperson to reach their targets
5. Develop the skills of designing of sales promotion events

TEXT BOOK(S)

1. Don.E. Schultz – Sales Promotion Essentials- Mc Graw hill India
2. Jeth Waney Jaishri& Jain Shruti – Advertising Management – Oxford university Press
3. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali –Advertising and Sales Promotion- NiraliPrakashan
4. Successful Sales Promotion – Pran Choudhury
5. Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan

REFERENCE BOOK (S)

1. Advertising and Sales Promotion Paperback – S. H. H. Kazmi & Satish Batra
2. Kazmi & Batra, Advertising & Sales Promotion, Excel Books, 2008
3. S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books
4. Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill Indi
5. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press

E-RESOURCES

1. <https://www.pipedrive.com/en/blog/sales-promotion>
2. <https://www.wordstream.com/blog/ws/2020/10/13/sales-promotion-examples>
3. https://en.wikipedia.org/wiki/Sales_promotion



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMMERCE

SEMESTER: III – SEC – III - ADVERTISING AND MEDIA PLANNING

Ins. Hrs. /Week : 2 Course Credit: 2 Course Code: U23SECM33

UNIT– I: Introduction, Nature and Scope (06 Hours)

Advertising- Nature and Scope-Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

UNIT– II: Strategies of Advertisements (06 Hours)

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

UNIT– III: Process of Advertisement (06 Hours)

Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design.

UNIT– IV: Media Planning (06 Hours)

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

UNIT– V: Analysis of Market Media (06 Hours)

Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies.

Total Lecture Hours - 30

COURSE OUTCOME

1. Understand the legal and ethical issues in advertising
2. Acquire skills in creating and developing advertisements
3. Understand up-to-date advances in the current media industry.
4. Acquire the necessary skills for planning an advertising media campaign.
5. Understand the legal and ethical issues in advertising

TEXT BOOK(S)

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India Publications of Indian Institute of Mass Communications
3. Jeth Waney Jaishri & Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon

REFERENCE BOOK (S)

1. Media Planning and Buying in 21st Century – Ronald D Geskey
2. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
3. Advertising and Salesmanship. P. Saravanel, Margham Publications
4. Advertising Media Planning Larry D. Kelley, Kim Bartel Sheehan Routledge Publications, 4 th Edition 2015
5. advertising media Katz, H. Routledge Publications, 7 th Edition 2019

E-RESOURCES

1. <https://www.marketingevolution.com/marketing-essentials/media-planning>
2. <https://iimsedu.com/wp-content/uploads/2019/11/Advertising-Media-Planning-A-Brand-Management-Approach.pdf>
3. <https://www.economicdiscussion.net/marketing-2/media-planning/media-planning/32457>

SEMESTER IV



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PG & RESEARCH DEPARTMENT OF COMMERCE
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SEMESTER: IV – CC – VII: CORPORATE ACCOUNTING II

Ins. Hrs. /Week : 6

Course Credit: 5

Course Code: U23CM407

UNIT– I: Amalgamation, Absorption & External Reconstruction (18 Hours)

Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

UNIT– II: Alteration of Share Capital – & Internal Reconstruction (18 Hours)

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

UNIT– III: Accounting of Banking Companies (18 Hours)

Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT– IV: Consolidated Financial Statements (18 Hours)

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT– V: Liquidation of Companies (18 Hours)

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts

Theory 20% & Problems 80%

Total Lecture Hours - 90

COURSE OUTCOME

1. Understand the accounting treatment of amalgamation, absorption and external reconstruction
2. Apply and alter the share capital and internal reconstruction
3. Do the accounting procedure of non-performing assets
4. Give the consolidated accounts of holding companies
5. Prepare liquidator's final statements

TEXT BOOK(S)

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

REFERENCE BOOK (S)

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.

E-RESOURCES

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>



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PG & RESEARCH DEPARTMENT OF COMMERCE
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SEMESTER: IV – CC – VIII: PRINCIPLES OF MARKETING

Ins. Hrs. /Week : 5

Course Credit: 5

Course Code: U23CM408

UNIT– I: Introduction to Marketing (15 Hours)

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions– Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

UNIT– II: Market Segmentation (15 Hours)

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.

UNIT– III: Product & Price (15 Hours)

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing– Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

UNIT– IV: Promotions and Distributions (15 Hours)

Communication Mix – Communication Process –Advertising–Media–Kinds of– Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

UNIT– V: Competitive Analysis and Strategies (15 Hours)

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E–Tailing–Consumerism–Market Research–MIS and Marketing Regulation

Total Lecture Hours - 75

COURSE OUTCOME

1. Develop an understanding on the role and importance of marketing
2. Apply the 4 p's of marketing in their venture
3. Identify the factors determining pricing
4. Use the different Channels of distribution of industrial goods
5. Understand the concept of E-marketing and E-Tailing

TEXT BOOK(S)

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi

REFERENCE BOOK (S)

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

E-RESOURCES

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>



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

SEMESTER: IV – AC – IV: (A) FINANCIAL SERVICES

Ins. Hrs. /Week : 3 Course Credit: 3 Course Code: U23ACM404A

UNIT– I: Introduction to Financial System (09 Hours)

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT– II: Introduction to Financial Services (09 Hours)

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT– III: Venture Capital and Leasing (09 Hours)

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

UNIT– IV: Credit Rating (09 Hours)

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

UNIT– V: Mutual Funds (09 Hours)

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

Total Lecture Hours - 45

COURSE OUTCOME

1. Summarise the role and function of the financial system
2. Gain practical knowledge on key areas relating to management of financial products and services
3. Familiarize students about Venture Capital, Leasing.
4. Infer the importance of the Credit Rating system.
5. Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

TEXT BOOK(S)

1. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, Financial Services, S.Chand, New Delhi.
5. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.

REFERENCE BOOK (S)

1. Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B. Santhanam, Financial Services, Margham Publications, Chennai.
5. Fernando, A. C. (2015). Business Ethics and Corporate Governance. Pearson. (2nd edition)

E-RESOURCES

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>



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SEMESTER: IV – AC – IV: (B) CONSUMERISM & CONSUMER PROTECTION

Ins. Hrs. /Week : 3 Course Credit: 3 Course Code: U23ACM404B

UNIT– I: Consumerism (09 Hours)

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-
Concept of Consumerism –Need and Importance.

UNIT– II: Consumer Exploitation (09 Hours)

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation –
Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales
Services- Challenges of Consumer Exploitation.

UNIT– III: Consumer Rights and Duties (09 Hours)

Consumer Rights – John F Kennedy's Consumer Bill of Rights. -Types of Consumer
Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer
Education -Duties of Consumers.

UNIT– IV: Consumerism in India (09 Hours)

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism -
Problems Faced by Consumers in India.

UNIT– V: Consumer Protection Act 2019 (09 Hours)

Consumer Protection Council – Central, State, Districts Consumer Protection Councils-
Consumer Dispute Redressal Mechanism

Total Lecture Hours - 45

COURSE OUTCOME

1. Remember and recall aspects in consumerism
2. Identify the reasons for consumer exploitation
3. Discover the rights and duties of a consumer
4. Create an environment which protects the consumers in India
5. Critically appraise the consumer Protection Act

TEXT BOOK(S)

1. Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
5. Mohapatra, S. (2015). Case Studies in Business Ethics and Corporate Governance. Pearson. (2nd edition)

REFERENCE BOOK (S)

1. Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2. Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3. G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
4. Blowfield, M., and Murray, A. (2014). Corporate Responsibility (2nd ed.). Oxford University Press
5. Blowfield, M., and Murray, A. (2014). Corporate Responsibility (2nd ed.). Oxford University Press

E-RESOURCES

1. <https://lawcorner.in/forms-of-consumer-exploitation/>
2. <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights>
3. http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf



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SEMESTER: IV – AC – IV: (C) OPERATION RESEARCH

Ins. Hrs. /Week : 3 Course Credit: 3 Course Code: U23ACM404C

UNIT– I: Introduction to Operations research and Linear Programming Problem (09 Hours)

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

UNIT– II: Transportation and Assignment problem (09 Hours)

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

UNIT– III: Game Theory and Simulation (09 Hours)

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

UNIT– IV: Inventory Management (09 Hours)

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP).

UNIT– V: Network Analysis (09 Hours)

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM

Total Lecture Hours - 45

COURSE OUTCOME

1. Frame a linear programming problem for quantitative decisions in business planning.
2. Optimise economic factors by applying transportation and assignment problems.
3. Apply the concept of game theory and simulation for optimal decision making.
4. Analyse and manage inventories to meet the changes in market demand.
5. Construct networks including PERT, CPM for strategic management of business projects.

TEXT BOOK(S)

1. C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

REFERENCE BOOK (S)

1. S Kalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R.Vittal - Operation Research, Margham Publications, Chennai

E-RESOURCES

1. www.orsi.in
2. www.learnaboutor.co.uk
3. www.theorsociety.com



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SEMESTER: IV– SEC– IV - STOCK MARKETS

Ins. Hrs. /Week : 2 Course Credit: 2 Course Code: U23SECM44

UNIT– I: Capital Markets in India (06 Hours)

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market

UNIT– II: Stock exchanges and its Functions (06 Hours)

Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – SEBI : functions and measures for secondary market – Overview of major stock exchanges in India - Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting

UNIT– III: Trading, settlement and Surveillance System In Stock Exchanges (06 Hours)

Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers

UNIT– IV: Stock Market Indices (06 Hours)

Meaning, Purpose, and Construction in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – 955 Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries.

UNIT– V: Commodity and Currency Markets (06 Hours)

Commodity exchanges : evolution and history – role in globalizing economy – governing regulations – price –risk management – commodity exposure – hedge accounting – currency futures – managing exchange rate – carbon markets – weather derivatives – ETFs – Purpose, Importance, types construction.

Total Lecture Hours - 30

COURSE OUTCOME

1. Evaluate the investment environment as well as risk & return framework
2. Conduct fundamental analysis to identify under-priced/overpriced securities.
3. Conduct technical analysis to make buy and hold decisions in the stock market
4. Describe the functioning of Indian Stock Market.
5. Analyse mutual funds as an investment alternative.

TEXT BOOK(S)

1. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3 rd Edn., 2008
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

REFERENCE BOOK (S)

1. Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). Investing in Stock Markets. Scholar Trust Press
2. Kumar V., Kumar N., & Sethi R. (2021). Investing in Stock Markets. Ane Books
3. Singh J. K. & Singh A. K. (2017). Investing in Stock Markets. Delhi: A. K. Publications, Delhi
4. Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications.
5. Ranganatham, M., & Madhumathi, R. (2012) Security Analysis and Portfolio Management: Pearson Education, India.

E-RESOURCES

1. https://www.flame.edu.in/pdfs/fil/presentations/FIL_Stock%20Market.pdf
2. <https://www.investopedia.com/terms/s/stockmarket.asp>
3. <https://m.economictimes.com/markets/stocks>



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SEMESTER: IV– SEC–V - DIGITAL MARKETING

Ins. Hrs. /Week : 2 Course Credit: 2 Course Code: U23SECM45

UNIT– I: Digital Marketing (06 Hours)

Introduction, Moving from Traditional to Digital Marketing, Integrating Traditional and Digital Marketing, Reasons for Growth. Need for a comprehensive Digital Marketing Strategy. Concepts: Search Engine Optimization (SEO); Concept of Pay Per Click.

UNIT– II: Social Media Marketing (06 Hours)

Introduction, Process - Goals, Channels, Implementation, Analyze. Tools: Google and the Search Engine, Facebook, Twitter, YouTube and LinkedIn. Issues: Credibility, Fake News, Paid Influencers; Social Media and Hate/ Phobic campaigns. Analytics and linkage with Social Media. The Social Community

UNIT– III: Email and Mobile Marketing (06 Hours)

Introduction, email marketing process, design and content, delivery, discovery. Mobile Marketing: Introduction and concept, Process of mobile marketing: goals, setup, monitor, analyze; Enhancing Digital Experiences with Mobile Apps. Pros and Cons; Targeted advertising. Issues: Data Collection, Privacy, Data Mining, Money and Apps, Security, Spam. Growth Areas.

UNIT– IV: Managing Digital Marketing (06 Hours)

Content Production; Video based marketing; Credibility and Digital Marketing; IoT; User Experience; Future of Digital Marketing.

UNIT– V: Website Traffic Analysis, Affiliate Marketing and Ad Designing (06 Hours)

Google Analytics, Online Reputation Management, EMail Marketing, Affiliate Marketing, Understanding Ad Words Algorithm, Advertisement Designing.

Total Lecture Hours - 30

COURSE OUTCOME

1. Understand the concept of digital marketing and its real-world iterations
2. Articulate innovative insights of digital marketing enabling a competitive edge
3. Understand how to create and run digital media based campaigns
4. Identify and utilise various tools such as social media etc.
5. Development of a digital presence from a marketing point of view.

TEXT BOOK(S)

1. Dodson, Ian: The Art of Digital Marketing - The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns. Wiley
2. Ryan, Damien: Understanding Digital Marketing - Marketing Strategies for Engaging the Digital Generation. Kogan Page Limited.
3. Gupta, Sunil: Driving Digital Strategy. Harvard Business Review Press
4. Tuten, Tracy L. and Solomon, Michael R.: Social Media Marketing. Sage
5. Bhatia, Puneet S.: Fundamentals of Digital Marketing. Pearson

REFERENCE BOOK (S)

1. Kotler, Philip: Marketing 4.0: Moving from Traditional to Digital. Wiley
2. Dodson, Ian: The Art of Digital Marketing. Wiley | Chapters 4 and 10 Ryan
3. Damien: Understanding Digital Marketing. Kogan Page Limited. | Chapters 8, 9, 10, 13, 14 and 15
4. Chaffey, D., & Ellis-Chadwick, F. (2012) Digital Marketing: Strategy, Implementation and Practice, 5/E, Pearson
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