

# B.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 3UACOM

2024-2025



**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)

*(Affiliated to Bharathidasan University, Tiruchirappalli)*  
**Accredited by NAAC-An ISO 9001:2015 Certified Institution**  
**SUNDARAKKOTTAI, MANNARGUDI-614016.**  
**TAMILNADU, INDIA.**

**B.COM., GENERAL**  
**CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED**  
**CURRICULUM FRAME WORK (CBCS-LOCF)**

*(For the candidates admitted in the academic year 2024-2025)*

**CHOICE BASED CREDIT SYSTEM**

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Our College has moved to CBCS and implemented the grading system.

**OUTCOME-BASED EDUCATION (OBE)**

**LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)**

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help to formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses within a programme, maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility and provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

**Some important aspects of the Outcome Based Education Course:** is defined as a theory, practical or theory cum practical subject studied in a semester.

**Course Outcomes (COs):** are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Generally three or more course outcomes may be specified for each course based on its weightage.

**Programme:** is defined as the specialization or discipline of a Degree.

**Programme Outcomes (POs):** Programme outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

**Programme Specific Outcomes (PSOs):** PSOs are what the students should be able to do at the time of graduation with reference to a specific discipline.

**Some important terminologies repeatedly used in LOCF.**

**Core Courses (CC)** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. These are the courses which provide basic understanding of their main discipline. In order to maintain a requisite standard certain core courses must be included in an academic program. This helps in providing a universal recognition to the said academic program.

**Discipline Specific Elective Courses (DSE)** Elective course may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (DSE). These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature.

**Generic Elective Courses** An elective course chosen generally from an **unrelated discipline/subject**, with an intention to seek exposure is called a Generic Elective. Generic Elective courses are designed for the students of **other disciplines**. Thus, as per the CBCS policy, the students pursuing particular disciplines would have to opt Generic Elective courses offered by other disciplines, as per the basket of courses offered by the college. The scope of the Generic Elective (GE) Courses is positively related to the diversity of disciplines in which programmes are being offered by the college.

**Non Major Elective (NME).** A student shall choose at least two Non – major Elective Courses (NME) from outside his /her department. Non –Major Elective I – Those who choose Tamil in Part I can choose a non –major elective course offered by other departments. Those who do not choose Tamil in Part I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil language was studied upto 10<sup>th</sup> & 12<sup>th</sup> std.

**Skill Enhancement Courses (SECs)** These courses focus on developing skills or proficiencies in the student, and aim at providing hands-on training. Skill enhancement courses can be opted by the students of any other discipline, but are highly suitable for students pursuing their academic programme. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

**Field Study/Industrial Visit/Case Study:** It has to be completed during the fifth semester of the degree programme. Credit for this course will be entered in the fifth semester's marks statement.

**Internship:** Students must complete internship during summer holidays after the fourth semester. They have to submit a report of internship training with the necessary documents and have to appear for a viva-voce examination during fifth semester. Credit for internship will be entered in the fifth semester's mark statement.

**Extra Credit Courses:** In order to facilitate the students, gaining knowledge/skills by attending online courses MOOC, credits are awarded as extra credits, the extra credit are at three semesters after verifying the course completion certificates. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge by enrolling themselves in the Massive Open Online Courses (MOOC) provided by various portals such as SWAYAM, NPTEL etc.

### **Undergraduate Programme:**

**Programme Pattern:** The Under Graduate degree programme consists of **FIVE** vital components. They are as follows:

Part -I : Languages (Tamil / Hindi / French / Sanskrit)

Part-II : General English

Part-III: Core Course (Theory, Practicals, Generic Elective courses , Discipline Specific Elective courses , Compulsory and Optional Allied courses, Project )

Part-IV: Non Major Elective, Foundation Course, Value Education, Environmental studies, Skill Enhancement Courses/ Soft Skills, Internship / field visit / industrial visit/ Case Study), Professional Competency Course

## Part –V

Extension activity, Gender studies

### EXAMINATION

#### Continuous Internal Assessment (CIA):

#### UG - Distribution of CIA Marks

#### Passing Minimum: 40 %

Assignment-3 = 30%

Test-2 = 50%

Seminar = 10%

Attendance = 10%

#### Question Paper Pattern

##### Part A:

##### Part A 1 (10X1=10 marks)

One word question/ Fill in the blanks /True or False/ Multiple Choice Questions

Two Questions from Each unit

##### Part A 2 (5X2=10 marks)

Match the following / Short Answers

One question from Each unit

#### Total Marks – 20

##### Part B: (5X5=25 marks)

Paragraph Answers

Either/ or type, One Question from each unit

##### Part C: (10X3=30)

Essay Type Answers

Answer 3 out of 5 Questions

One Question from each unit

##### Part A: K1 Level

##### Part B: K2, K3 and K4 Level

##### Part C: K5 and K6 Level

#### Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
1.	K1	Knowledge/Remembering	<b>It is the ability to remember the previously learned</b>
2.	K2	Comprehension/ Understanding	<b>The learner explains ideas or concepts</b>
3.	K3	Application/Applying	<b>The learner uses information in a new way</b>
4.	K4	Analysis/Analysing	<b>The learner distinguishes among different parts</b>
5.	K5	Evaluation/Evaluating	<b>The learner justifies a stand or decision</b>
6.	K6	Synthesis /Creating	<b>The learner creates a new product or point of view</b>

**WEIGHTAGE of K – LEVELS IN QUESTION PAPER**

(Cognitive Level) K- LEVELS →	Lower Order Thinking			Higher Order Thinking			Total
	K1	K2	K3	K4	K5	K6	
<b>END SEMESTER EXAMINATIONS (ESE)</b>	2 0		25		3 0		<b>75</b>
<b>Continuous Internal Assessment (CIA)</b>	2 0		25		3 0		<b>75</b>

**QUESTION PATTERN FOR END SEMESTER EXAMINATION/Continuous Internal Assessment**

<b>PART</b>	<b>MARKS</b>
<b>PART –A I. (No choice ,One Mark) TWO questions from each unit II. (No choice ,Two Mark) ONE question from each unit</b>	(10x1 =10) (5x2 =10) <b>20</b>
<b>PART -B (Either/ or type ,5-Marks) ONE questions from each unit</b>	(5x5 =25) <b>25</b>
<b>PART -C (3 out of 5) (10 Marks) ONE question from each unit</b>	(3x10 =30) <b>30</b>
<b>Total</b>	<b>75</b>

**BLUE PRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION**

<b>DURATION: 3. 00 Hours.</b>	<b>Max Mark : 75</b>						
<b>K- LEVELS</b>	<b>K1</b>	<b>K2</b>	<b>K3</b>	<b>K4</b>	<b>K5</b>	<b>K6</b>	<b>Total Marks</b>
<b>PART –A (One Mark, No choice) (10x1 =10)</b>	10						10
<b>(2-Marks, No choice) (10x2=20)</b>	10						10
<b>PART –B (5- Marks) (Either/or type) (5x5=25)</b>		5	10	10			25
<b>PART -C (10 Marks) (3 out of 5) (3x10=30)</b>							
<b>Courses having only K5,K6 levels, K5 level- 3 Questions, K6 level- 2 Questions (One K6 level question is compulsory)</b>					20	10	30
<b>Total</b>	<b>20</b>	<b>05</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>75</b>

## EVALUATION

### GRADING SYSTEM

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added and converted as final mark. The marks thus obtained will then be graded as per the scheme provided in Table-1.

Grade Point Average (GPA) will be calculated from the first semester onwards for all semester. From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by semester Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) , respectively. These two are calculated by the following formulae:

$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$	$\text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$
Where, C <sub>i</sub> is the Credit earned for the Course i G <sub>i</sub> is the Grade Point obtained by the student for the Course i M <sub>i</sub> is the marks obtained for the course i and n is the number of Courses <b>Passed</b> in that semester.	

**CGPA:** Average GPA of all the Courses starting from the first semester to the current semester.

### CLASSIFICATION OF FINAL RESULTS:

1. For each of the first three parts, there shall be separate classification on the basis of CGPA, as indicated in Table-2.
2. For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts/Science/Commerce/Management as Outstanding/Excellent/Very Good/Good/Above Average/Average, the marks and the corresponding CGPA earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of the Programme.
3. Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.
4. A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.
5. Absence from an examination shall not be taken an attempt.

**Table-1: Grading of the Courses - UG**

<b>Marks Range</b>	<b>Grade Point</b>	<b>Corresponding Grade</b>
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	NA	RA

The candidate's performance in every current semester is indicated by **Semester Grade Point Average (SGPA)** and from the second semester onwards, the continuous performance including previous semester /s is indicated by **Cumulative Grade Point Average (CGPA)**.

**Table-3: Final Result**

<b>CGPA</b>	<b>Corresponding Grade</b>	<b>Classification of Final Result</b>
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appearance

The candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the candidate's Grade is O/A+ with more than one attempt, the performance is fixed as "Very Good".

#### **VISION**

To Empower the women students with knowledge in commerce, trade and accounting in order to make them employable or to become entrepreneurs.

#### **MISSION**

- Providing students with professional knowledge and hands on training in commerce and trade.
- Exposing and training the students in accounting and auditing including the use of software.



## PROGRAMME OUTCOME (PO)

Upon completion of the degree requirements, students will be

1.	PO-1	<b>Disciplinary Knowledge</b>	Demonstrate comprehensive knowledge and understanding of the subject commerce and apply the acquired knowledge to cater to the needs of the Society / Employer / Institution / Own Business /Enterprise
2.	PO – 2	<b>Critical Thinking and Problem Solving</b>	Think critically, imbibe analytical, critical, logical, innovative thinking skills in the field of accounting, banking and taxation, solve problems using appropriate tools and techniques and the knowledge, skills and attitudes acquired and extrapolate the same to real life situations.
3.	PO – 3	<b>Digital literacy and Effective Communication</b>	Use software in a variety of learning situations and speak, read, write and listen clearly in person and through electronic media in English and in one or more Indian languages, and make meaning of the world by connecting people, ideas, books, media and technology
4.	PO – 4	<b>Individual and Team Work</b>	Effectively accomplish tasks individually as well as work effectively and respectfully as member or leader with diverse teams, facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
5.	PO – 5	<b>Research- Related Skill</b>	A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation
6.	PO – 6	<b>Multi Skill Competence and Social Interaction</b>	Understand the values and beliefs of multiple cultures, global perspectives, engage and interact respectfully with diverse groups and elicit views of others, mediate disagreements and help reach conclusions in group settings.
7.	PO-7	<b>Moral and Ethical Awareness</b>	Embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work..
8.	PO-8	<b>Environment and Sustainability</b>	Understand the issues of environmental contexts and sustainable development
9.	PO-9	<b>Self directed and Lifelong learning</b>	Acquire knowledge and skills, including learning “how to learn”, that are necessary for participating in learning activities throughout life and to engage in independent and life-long learning in the broadest context of socio-technological changes.
10.	PO –10	<b>Reflective thinking</b>	Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

## PROGRAMME SPECIFIC OUTCOME (PSO)

1.	PSO-1	Transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.
2.	PSO - 2	Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.
3.	PSO - 3	Heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being.
4.	PSO - 4	Impart the knowledge to the graduates by blending the core areas of the subject domain in a pragmatic manner so as to emerge as efficient professionals, entrepreneurs and finance experts.
5.	PSO – 5	Bridge the inherent skills of graduates with the industrial expectations in the ever – changing and challenging global competitive business environment by continuously providing a comprehensive knowledge in subject domain.



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

**(For the candidates admitted from the academic year 2024-25 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	U24LC101	Language - Pothu Tamil – I Tamil Elakkiya Varalaru - I	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC101	English – General English - I	6	5	1	-	-	3	3	25	75	100
	III	Core Course – I	U24CM101	Financial Accounting - I	5	4	1	-	-	4	3	25	75	100
		Core Course-II	U24CM102	Principles of Management	5	4	1	-	-	4	3	25	75	100
		Allied Course-I	U24ACM101A	(a)Business Communication	4	4	-	-	-	3	3	25	75	100
		U24ACM101B	(b)Indian Economic Development											
		U24ACM101C	(c)Business Economics											
	IV	Non Major Elective-I		Non Major Elective-I	2	2	-	-	-	2	3	25	75	100
Foundation Course		U24FCCM11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100	
<b>TOTAL</b>					<b>30</b>	<b>26</b>	<b>04</b>	-	-	<b>21</b>	-	-	-	<b>700</b>
II	I	Language	U24LC202	Language - Pothu Tamil – II Tamil Elakkiya Varalaru - II	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC202	English – General English - II	6	5	1	-	-	3	3	25	75	100
	III	Core Course–III	U24CM203	Financial Accounting - II	5	4	1	-	-	5	3	25	75	100
		Core Course-IV	U24CM204	Business Law	5	4	1	-	-	5	3	25	75	100
		Allied Course- II	U24ACM202A	(a)Business Environment	4	4	-	-	-	3	3	25	75	100
		U24ACM202B	(b)Insurance and Risk Management											
		U24ACM202C	(c)Office management and Secretarial Practice											
	IV	Non Major Elective-II		Non Major Elective-II	2	2	-	-	-	2	3	25	75	100
Skill Enhancement Course - I		U24SECM21	Entrepreneurial Skill Development	2	2	-	-	-	2	3	25	75	100	
<b>TOTAL</b>					<b>30</b>	<b>26</b>	<b>04</b>	-	-	<b>23</b>	-	-	-	<b>700</b>

III	I	Language		Language - Pothu Tamil - III	6	5	1	-	-	3	3	25	75	100
	II	English		English – General English -III	6	5	1	-	-	3	3	25	75	100
	III	Core Course – V		Corporate Accounting - I	5	4	1	-	-	5	3	25	75	100
		Core Course-VI		Company Law	5	4	1	-	-	5	3	25	75	100
		Allied Course-III		(a) Business Legislations	4	4	-	-	-	3	3	25	75	100
			(b) Business Mathematics & Statistics											
			(c) E-Commerce											
IV	Skill Enhancement Course -II		Sales Promotion and Practice	2	2	-	-	-	2	3	25	75	100	
	Skill Enhancement Course -III		Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100	
<b>TOTAL</b>				<b>30</b>	<b>26</b>	<b>04</b>	-	-	<b>23</b>	-	-	-	<b>700</b>	
IV	I	Language		Language - Pothu Tamil - IV	6	5	1	-	-	3	3	25	75	100
	II	English		English – General English -IV	6	5	1	-	-	3	3	25	75	100
	III	Core Course–VII		Corporate Accounting - II	5	5	1	-	-	5	3	25	75	100
		Core Course-VIII		Principles of Marketing	5	4	1	-	-	5	3	25	75	100
		Allied Course- IV		(a)Financial Services	4	3	-	-	-	3	3	25	75	100
			(b) Consumerism & Consumer Protection											
			(c)Operation Research											
IV	Skill Enhancement Course -IV		Stock Markets	2	2	-	-	-	2	3	25	75	100	
	Skill Enhancement Course -V		Digital Marketing	2	2	-	-	-	2	3	25	75	100	
<b>TOTAL</b>				<b>30</b>	<b>26</b>	<b>04</b>	-	-	<b>23</b>	-	-	-	<b>700</b>	
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	-	-	-	-	
<b>TOTAL</b>				<b>30</b>	<b>24</b>	<b>06</b>	-	-	<b>26</b>	-	-	-	<b>700</b>	

VI	III	Core Course-XIII		Management Accounting	6	5	1	-	-	4	3	25	75	100
		Core Course -XIV		Income Tax Law and Practice -II	6	5	1	-	-	4	3	25	75	100
		Core Project - I		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	-	-	-	-
	<b>TOTAL</b>				<b>30</b>	<b>22</b>	<b>04</b>	<b>04</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>
	<b>GRAND TOTAL</b>				<b>180</b>	<b>150</b>	<b>28</b>	<b>04</b>	<b>-</b>	<b>141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4300</b>
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	62	1400
4.		Core Group Project	1	5	100
5.		Allied Courses	4	12	400
6.		Elective Course (Practical)	1	3	100
7.		Elective Course	3	9	300
8.		Non Major Elective	2	4	200
9.	IV	Skill Enhancement Course	5	10	500
10.		Foundation Course - FC	1	2	100
11.		Summer Internship	1	2	-
12.		Value Education	1	2	100
13.		Professional Competency	1	2	100
14.		Environmental Studies	1	2	100
15.		Gender Studies	1	1	100
16.	V	Extension Activities	1	1	-
<b>Total</b>			<b>45</b>	<b>141</b>	<b>4300</b>

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

Semester	Part	Course	Course Code	Title of the Paper
I	IV	NME -I	U24NMECM11	Entrepreneurship for Small Business
II		NME -II	U24NMECM22	Innovative Management

**SEMESTER I**



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

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

**Ins. Hrs. /Week : 5          Course Credit: 4          Course Code: U24CM101**

**UNIT– I: Fundamentals of Financial Accounting (16 Hours)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

**UNIT– II: Final Accounts (14 Hours)**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**UNIT– III: Depreciation and Bills of Exchange (15 Hours)**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

**UNIT– IV: Accounting from Incomplete Records (14 Hours)**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method-Average Due Date and Account Current.

**UNIT– V: Royalty and Insurance of Claims (16 Hours)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount- Average clause (Loss of Stock only)

**Theory 20% & Problem 80%**

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**TEXT BOOK(S)**

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

**REFERENCE BOOK (S)**

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

**E-RESOURCES**

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

**MAPPING WITH PROGRAMME OUTCOMES**

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		1	2		2	3	3	2	3	2	3
CO2	3		1	3		1	2		2	3	3	2	3	2	3
CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**





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

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

**Course Credit: 4**

**Course Code: U24CM102**

**UNIT– I: Introduction to Management**

**(16 Hours)**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. .

**UNIT– II: Planning**

**(14 Hours)**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**UNIT– III: Organizing**

**(15 Hours)**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

**UNIT– IV: Staffing**

**(16 Hours)**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**UNIT– V: Directing**

**(14 Hours)**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

**Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. Demonstrate the importance of principles of management.
2. Paraphrase the importance of planning and decision making in an organization.
3. Comprehend the concept of various authorizes and responsibilities of an organization.
4. Enumerate the various methods of Performance appraisal
5. Demonstrate the notion of directing, co-ordination and control in the management.

### TEXT BOOK(S)

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

### REFERENCE BOOK (S)

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston the Harvard Business School Press, India.

### E-RESOURCES

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination>

### MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3	3	1	3		2	2		3	2	3	2	3	2	3
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CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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

**Ins. Hrs. /Week : 4      Course Credit: 3      Course Code: U24ACM101A**

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

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

**UNIT– II: Trade Enquiries (12 Hours)**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

**UNIT– III: Banking Correspondence (12 Hours)**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

**UNIT– IV: Secretarial Correspondence (12 Hours)**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

**UNIT– V: Application Letters (12 Hours)**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

**Total Lecture Hours - 60**

**COURSE OUTCOME**

1. Acquire the basic concept of business communication.
2. Exposed to effective business letter
3. Paraphrase the concept of various correspondences.
4. Prepare Secretarial Correspondence like agenda, minutes and various business reports.
5. Acquire the skill of preparing an effective resume

**TEXT BOOK(S)**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

**REFERENCE BOOK (S)**

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

**E-RESOURCES**

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

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CO	POs										PSOs				
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CO1	3		1	3		2	2		3	2	3	2	3	2	3
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CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



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

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

**Course Credit: 3**

**Course Code: U24ACM101B**

**UNIT– I: Economic Development and Growth**

**(12 Hours)**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

**UNIT– II: Economic Development**

**(12 Hours)**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.

**UNIT– III: National Income**

**(12 Hours)**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare.

**UNIT– IV: Public Finance**

**(12 Hours)**

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue- Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

**UNIT– V: Money Supply**

**(12 Hours)**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money.

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. Elaborate the role of State and Market in Economic Development
2. Explain the Sectorial contribution to National Income
3. Illustrate and Compare National Income at constant and current prices.
4. Describe the canons of public expenditure
5. Understand the theories of money and supply

**TEXT BOOK(S)**

1. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3. Remesh Singh, Indian Economy, McGraw Hill, Noida.
4. Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5. Sanjeverma, The Indian Economy, unique publication, Shimla.

**REFERENCE BOOK (S)**

1. Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2. Sukumoy Chakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3. Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5. Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad

**E-RESOURCES**

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

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CO	POs										PSOs				
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CO1	3		1	3		2	2		3	2	3	2	3	2	3
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CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



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

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

**Course Credit: 3**

**Course Code: U24ACM101C**

**UNIT– I: Introduction to Economics**

**(12 Hours)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**UNIT– II: Demand & Supply Functions**

**(12 Hours)**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

**UNIT– III: Consumer Behaviour**

**(12 Hours)**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**UNIT– IV: Theory of Production**

**(12 Hours)**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium.

**UNIT– V: Product Pricing**

**(12 Hours)**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. Explain the positive and negative approaches in economic analysis
2. Understood the factors of demand forecasting
3. Know the assumptions and significance of indifference curve
4. Outline the internal and external economies of scale
5. Relate and apply the various methods of pricing

**TEXT BOOK(S)**

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

**REFERENCE BOOK (S)**

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

**E-RESOURCES**

1. [https://youtube.com/channel/UC69\\_P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

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CO5	3		1	3		2	2		3	2	3	2	3	2	3

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

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

**Course Credit: 2**

**Course Code: U24NMECM11**

**UNIT– I: Introduction to Entrepreneur and Entrepreneurship (06 Hours)**

Entrepreneur-Meaning, characteristics of an entrepreneur, role Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur Vs Professional manager; Entrepreneurship-Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth; Women entrepreneurs-Importance and factors hindering their growth. Case Study- Any one successful Indian woman entrepreneur.

**UNIT– II: Entrepreneurial Behaviour and Entrepreneurial Development Programme (06 Hours)**

Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Psychological theories (Maslow and Mc Clell and– Achievement motivation); Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development-NSIC, SSIC& DICs.

**UNIT– III: Entrepreneurial Sustainability (06 Hours)**

Public and private system of stimulation, support and sustainability of entrepreneurship; Requirement , availability and access to finance , marketing assistance , technology and industrial accommodation; Role of entrepreneurs associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**UNIT– IV: Project Analysis and Financial Analysis (06 Hours)**

Concept of project and classification of project; Project report; Project design; Project appraisal; Financial analysis (Basic concepts) –Ratio analysis, break even analysis, profitability analysis, social cost- Benefit analysis; Budget and planning process.

**UNIT– V: Entrepreneurship and Micro Small and Medium Scale Industries (06 Hours)**

MSMEs-Conceptual framework, definition of MSME undertakings, MSME policies of the govt. of J&K for small scale sector; Challenges before micro, small and medium enterprises in the era of globalisation; Role of small business in economic development; Export potential of small units; Concept and process of TQM; Brief introduction to International Standard Organisation (ISO).

**Total Lecture Hours- 30**

**COURSE OUTCOME**

1. Foundation of Entrepreneurship Development and Understands the basic concepts about the entrepreneurship.
2. Entrepreneurial skills and management function of a company
3. To discuss the steps in venture development
4. Describes the relations between different processes
5. Describes the small and medium sized enterprises.

**TEXT BOOK(S)**

1. Agarwal, P. and Kaur, A. Entrepreneurship and Small Business, S. Pub.Vikas & Co., New Delhi.
2. Desai, V. Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Gupta, C.B. Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi.
4. Gupta, C.B. and Khanka,S.S. Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi.
5. Entrepreneurship and Small Business Management Dr. S.S. Khanka Dr. C.B. Gupta Educational Publishers New Delhi

**REFERENCE BOOK (S)**

1. The Dynamics of Entrepreneurial Development and Management, Vasant Desai, Himalaya Publishing House.
2. Entrepreneurship and Small Scale Business Management, Vasant Desai, Himalaya Publishing House
3. Entrepreneurship - New Venture Creation, David Holt, PHI Learning Innovation and Entrepreneurship, Peter Drucker, Harper Business
4. Entrepreneurial Development, SS Khanna, S Chand & Co. Educational Publishers New Delhi
5. Enterprise, Entrepreneurship and Small Business Anglia Ruskin University, UK

**E-RESOURCES**

1. <https://www.inderscience.com/jhome.php?jcode=ijesb>
2. <https://www.forbes.com/advisor/business/how-to-make-a-website-for-your-business/>
3. <https://popupsmart.com/blog/best-website-builder-for-small-business>

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

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

**Course Credit: 2**

**Course Code: U24FCCM11**

**UNIT– I: Forms of Business Organization**

**(07 Hours)**

Organization – Meaning, Importance, Sole Proprietorship, Partnership, LLP, Joint Stock Companies, Joint Ventures , Cooperative, Government form of Business Organization (Departmental, Corporation, Government company), Non-Government Organizations – Meaning , Definition , Structure , Advantages and Disadvantages

**UNIT– II: Emerging Trends in Service Sector**

**(07 Hours)**

Overview of Recent trends – Banking Sector - Internet and Mobile Banking - Indian Post Payments Bank - Insurance Sector – Malhotra Committee Report Logistics - Business Process Outsource(BPO), Knowledge Process Outsource(KPO), Third-Party Operator(TPO) and Legal Process Outsource (LPO) - New trends in Tourism- Religious, Rural, & Medical tourism.

**UNIT– III: Entrepreneurship**

**(06 Hours)**

Entrepreneurship: Introduction - Qualities of an Entrepreneur - Role of Entrepreneur in Social and Economic Development of the Country, Types of Entrepreneurs.

**UNIT– IV: Marketing**

**(06 Hours)**

Introduction – Meaning of Marketing – Functions of Marketing – Marketing Mix (5 P's) – Meaning of Retailing - Growth of Organized Retailing in India, Measures adopted by organized Retailers for Survival – Foreign Direct Investment (FDI) in Retail in India - Digital Retailing and Overview.

**UNIT– V: Organisation, Management and Administration**

**(04 Hours)**

Concept and Features – Levels of Management – Management Principles

**Total Lecture Hours- 30**

**COURSE OUTCOME**

1. Describe the distinguishing characteristics of a sole proprietorship.
2. Better Knowledge about banking and retailing sector
3. Entrepreneurship and Innovation minors will be able to mobilize people and resources.
4. Utilise information of a firm's external and internal marketing
5. Define the management functions and the management process

**TEXT BOOK(S)**

1. Financial Management – I. M. Pandey.
2. Financial Management – Theory & practical – Prasanna Chandra
3. Financial Management – S. C. Kuchhal
4. Public Sector in India – Laxmi Nariyan
5. Indian Economy – Rudder Datt

**REFERENCE BOOK (S)**

1. Indian Economy – KPM Sundaram
2. Law & practice of banking – S. R. Davar
3. The Business Model Book – Adam J Bock , Gerard George
4. Business Model Innovation – Alexander Osterwalder , Yves Pigneur
5. Introduction To E – Commerce, Dhawan, Nidhi, International Book House

**E-RESOURCES**

1. <https://www.inderscience.com/jhome.php?jcode=ijesb>
2. <https://www.forbes.com/advisor/business/how-to-make-a-website-for-your-business/>
3. <https://popupsmart.com/blog/best-website-builder-for-small-business>

**MAPPING WITH PROGRAMME OUTCOMES**

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	2		2		1	2		3	2	3	2	3
CO2	3		1	2		2		1	2		3	2	3	2	3
CO3	3		1	2		2		1	2		3	2	3	2	3
CO4	3		1	2		2		1	2		3	2	3	2	3
CO5	3		1	2		2		1	2		3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**

**SEMESTER II**



**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**  
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**B. Com- General., COMMERCE**

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

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

**Course Credit: 5**

**Course Code: U24CM203**

**UNIT– I: Hire Purchase and Installment System (15 Hours)**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

**UNIT– II: Branch and Departmental Accounts (15 Hours)**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

**UNIT– III: Partnership Accounts – I (15 Hours)**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**UNIT– IV: Partnership Accounts – II (15 Hours)**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**UNIT– V: Accounting Standards for financial reporting (15 Hours)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

**Theory 20% & Problems 80%**

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. To evaluate the Hire purchase accounts and Installment systems
2. To prepare Branch accounts and Departmental Accounts
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

**TEXT BOOK(S)**

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

**REFERENCE BOOK (S)**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

**E-RESOURCES**

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

**MAPPING WITH PROGRAMME OUTCOMES**

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		1	2		2	3	3	2	3	2	3
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CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



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

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

**Course Credit: 5**

**Course Code: U24CM204**

**UNIT– I: Introduction**

**(15 Hours)**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.

**UNIT– II: Elements of Contract**

**(15 Hours)**

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

**UNIT– III: Performance Contract**

**(15 Hours)**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

**UNIT– IV: Contract of Indemnity and Guarantee**

**(15 Hours)**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**UNIT– V: Sale of Goods Act 1930**

**(15 Hours)**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

**Total Lecture Hours- 75**

**COURSE OUTCOME**

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Explain concepts on performance, breach and discharge of contract.
4. Outline the contract of indemnity and guarantee
5. Explain the various provisions of Sale of Goods Act 1930



**TEXT BOOK(S)**

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

**REFERENCE BOOK (S)**

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

**E-RESOURCES**

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

**MAPPING WITH PROGRAMME OUTCOMES**

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
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CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

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

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

**Course Credit: 3**

**Course Code: U24ACM202A**

**UNIT– I: An Introduction**

**(12 Hours)**

The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

**UNIT– II: Political Environment**

**(12 Hours)**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

**UNIT– III: Social and Cultural Environment**

**(12 Hours)**

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

**UNIT– IV: Economic Environment**

**(12 Hours)**

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions

**UNIT– V: Technological Environment**

**(12 Hours)**

Technological Environment – Meaning- Features of Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India-Determinants of Technology Environment.

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive environment for business to operate globally.

**TEXT BOOK(S)**

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai

5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

### REFERENCE BOOK (S)

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

### E-RESOURCES

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

### MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3		1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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**SEMESTER: II – AC – II (B) INSURANCE AND RISK MANAGEMENT**

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

**Course Credit: 3**

**Course Code: U24ACM202B**

**UNIT– I: Introduction to Insurance (12 Hours)**

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

**UNIT– II: Life Insurance (12 Hours)**

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

**UNIT– III: General Insurance (12 Hours)**

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

**UNIT– IV: Risk Management (12 Hours)**

Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

**UNIT– V: IRDA Act 1999 (12 Hours)**

Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. Identify the workings of insurance and hedging
2. Evaluate the types of insurance policies and settlement
3. Settle claims under various types of general insurance
4. Know the protection provided for insurance policy holders under IRDA
5. Evaluate the assessment and retention of risk

## TEXT BOOK(S)

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

## REFERENCE BOOK (S)

1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4. Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly – Insurance Management, New Age International Publishers.

## E-RESOURCES

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

## MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3		1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



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**SEMESTER: II – AC – II (C) OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

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

**Course Credit: 3**

**Course Code: U24ACM202C**

**UNIT– I: Modern Office and Its Function**

**(12 Hours)**

Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.

**UNIT– II: Office Space and Environment Management**

**(12 Hours)**

Introduction— Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

**UNIT– III: Office Systems and Procedures**

**(12 Hours)**

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control

**UNIT– IV: Records Management**

**(12 Hours)**

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making.

**UNIT– V: Secretarial Practice**

**(12 Hours)**

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

**Total Lecture Hours- 60**

**COURSE OUTCOME**

1. Familiarised with modern office management
2. Adapt with the modern work atmosphere
3. Trained in maintaining the office independently and effectively
4. Ability to organize data records in office
5. Motivated to act as a company secretary

**TEXT BOOK(S)**

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.

**REFERENCE BOOK (S)**

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

**E-RESOURCES**

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

**MAPPING WITH PROGRAMME OUTCOMES**

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
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CO5	3		1	3		2	2		3	2	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



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

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

**Course Credit: 2**

**Course Code: U24NMECM22**

**UNIT– I: Introduction**

**(06 Hours)**

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

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

**(06 Hours)**

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

**UNIT– III: Innovation**

**(06 Hours)**

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

**UNIT– IV: Problem Solving**

**(06 Hours)**

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

**UNIT– V: Creativity**

**(06 Hours)**

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

**Total Lecture Hours- 30**

**COURSE OUTCOME**

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



## TEXT BOOK(S)

1. Rizwan Ahmed, P Creativity and Innovation Management,(2015) Margham Publications.
2. Peter F.Drucker., Innovation and Entrepreneurship.
3. Andreassen J.-E., Makarova E.L. Khlebnikova A.I. High-involvement innovation model in border regions construction industry: comparative analysis Norway & Russia // Uddevalla Symposium 2016
4. El. knjiga. - Ljubljana :Korona plus - Institute for Innovation and Technology, 2013 ISBN 978- 961-90592-9-6
5. Makarova E.L., Firsova A. A. Computer Cognitive Modeling of the Innovative System for the Exploration of the Regional Development Strategy

## REFERENCE BOOK (S)

1. Clayton M. Christensen , The Innovator’s Dilemma: The Revolutionary Book that Will Change the Way You Do Business, Blue Ocean Strategy:
2. Frederic Laloux , Reinventing Organizations: A Guide to Creating Organizations Inspired by the NextStage of Human Consciousness.
3. Keith Goffin, Rick Mitchell,2005 , Innovation Management, Marugam Publication
4. Carolina Machado, J. Paulo Davim, 2015, Innovation Management , Publisher(s): De Gruyter
5. Jeffrey H. Dyer, Hal B. Gregersen, Clayton M. Christensen - The Innovator’s DNA: Mastering the Five Skills of Disruptive Innovators.

## E-RESOURCES

1. <https://onlinelibrary.wiley.com/journal/14678691>
2. <https://www.researchgate.net/journal/Creativity-and-Innovation-Management-1467-8691>
3. <https://www.techtarget.com/searchcio/definition/innovation-management>

## MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
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CO5	3		1	2		2	2	3	2	2	3	2	3	2	3

**S – Strong (3) M- Medium (2) L- Low (1)**



**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**  
**(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)**  
**SUNDARAKKOTTAI, MANNARGUDI - 614016.**  
*(For the Candidates admitted in the academic Year 2024–2025)*  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B. Com- General., COMMERCE**

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**SEMESTER: II – SEC – I: ENTREPRENEURIAL SKILL DEVELOPMENT**

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

**Course Credit: 2**

**Course Code: U24SECM21**

**UNIT– I: Entrepreneur**

**(06 Hours)**

Definition, emergence of Entrepreneurial class: Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur

**UNIT– II: Promotion of a Venture**

**(06 Hours)**

Opportunity analysis, external environmental forces, economic, social, technological and competitive factors, establishment of a new unit.

**UNIT– III: Entrepreneurial Behavior**

**(06 Hours)**

Innovation and entrepreneurship, entrepreneurial behavior, social responsibility

**UNIT– IV: Entrepreneurial Development Programme**

**(06 Hours)**

Entrepreneurial development programme relevance and achievements, role of government in organizing such programmes.

**UNIT– V: Entrepreneurship and Industrial Development**

**(06 Hours)**

Planning and growth of industrial central and state level promotional services.

**Total Lecture Hours- 30**

**COURSE OUTCOME**

1. Develop awareness about entrepreneurship and successful entrepreneurs
2. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication
3. Identify qualities of entrepreneurs
4. Use various entrepreneurship models
5. Understand various schemes supporting entrepreneurship

**TEXT BOOK(S)**

1. Dr. Gupta and Dr. Srinivasan, Entrepreneurship development in India
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management
3. Sarugadharan and Resia Begum, Women Entrepreneurship; institutional support and problems
4. M.W.Deshpande, Entrepreneurship of small Scale Industries
5. D.L. Saxon and RW Smilor (eds), The Art and Science of Entrepreneurs

## REFERENCE BOOK (S)

1. Venkateshwara Rao and Udai Pareek,(Eds)Developing Entrepreneurship-A Handbook
2. Raja Gopal, Agriculture Business and Entrepreneurship
3. H.Sadhak, industrial development in Backward Regions in India
4. Ravi J. Mathai, Rural Entrepreneurship A Frame Work in Development Entrepreneurship –A Hand book
5. Dollinger, M.J, Entrepreneurship: New Venture Creation, Prentice Hall of India

## E-RESOURCES

1. <https://msme.gov.in/entrepreneurship-and-skill-development-programs>
2. <https://unctad.org/topic/enterprise-development/entrepreneurship-policy-hub/3-Skills-Development>
3. <https://www.ediindia.org/>

## MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	2		2		1	2		3	2	3	2	3
CO2	3		1	2		2		1	2		3	2	3	2	3
CO3	3		1	2		2		1	2		3	2	3	2	3
CO4	3		1	2		2		1	2		3	2	3	2	3
CO5	3		1	2		2		1	2		3	2	3	2	3

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