

B.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 3UACOM

2025-2026



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

(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC)

**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 2025–2026)

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 10th & 12th 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	It is the ability to remember the previously learned
2.	K2	Comprehension/ Understanding	The learner explains ideas or concepts
3.	K3	Application/Applying	The learner uses information in a new way
4.	K4	Analysis/Analysing	The learner distinguishes among different parts
5.	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6.	K6	Synthesis /Creating	The learner creates a new product or point of view

WEIGHTAGE of K – LEVELS IN QUESTION PAPER

(Cognitive Level) K- LEVELS →	Lower Order Thinking			Higher Order Thinking			Total
	K1	K2	K3	K4	K5	K6	
END SEMESTER EXAMINATIONS (ESE)	20	25			30		75
Continuous Internal Assessment (CIA)	20	25			30		75

QUESTION PATTERN FOR END SEMESTER EXAMINATION/Continuous Internal Assessment

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

BLUE PRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION

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

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_i is the Credit earned for the Course i G_i is the Grade Point obtained by the student for the Course i M_i is the marks obtained for the course i and n is the number of Courses Passed 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. 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

Marks Range	Grade Point	Corresponding Grade
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

CGPA	Corresponding Grade	Classification of Final Result
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	Disciplinary Knowledge	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	Critical Thinking and Problem Solving	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	Digital literacy and Effective Communication	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	Individual and Team Work	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	Research- Related Skill	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	Multi Skill Competence and Social Interaction	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	Moral and Ethical Awareness	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	Environment and Sustainability	Understand the issues of environmental contexts and sustainable development
9.	PO-9	Self directed and Lifelong learning	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	Reflective thinking	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 REVISED COURSE STRUCTURE UNDER CBCS

(For the candidates admitted from the academic year 2025-2026 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	U25LC101	Language - Pothu Tamil – I Tamil Elakkiya Varalaru - I	6	5	1	-	-	3	3	25	75	100
	II	English	U25ELC101	English – General English - I	6	5	1	-	-	3	3	25	75	100
	III	Core Course – I	U25CM101	Financial Accounting I	5	4	1	-	-	4	3	25	75	100
		Core Course-II	U25CM102	Principles of Management	5	4	1	-	-	4	3	25	75	100
		Allied Course-I	U25AEC101A	a) Business Communication	4	4	-	-	-	3	3	25	75	100
			U25AEC101B	b) Indian Economic Development										
			U25AEC101C	c) Business Economics										
	IV	Non Major Elective-I	U25NMECM11	Consumer Protection and Consumer Rights	2	2	-	-	-	2	3	25	75	100
		Foundation Course	U25FCCM11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100
		TOTAL			30	26	04	-	-	21	-	-	-	700
II	I	Language	U25LC202	Language - Pothu Tamil - II Tamil Elakkiya Varalaru - II	6	5	1	-	-	3	3	25	75	100
	II	English	U25ELC202	English – General English - II	6	5	1	-	-	3	3	25	75	100
	III	Core Course–III	U25CM203	Financial Accounting II	5	4	1	-	-	5	3	25	75	100
		Core Course-IV	U25CM204	Business Law	5	4	1	-	-	5	3	25	75	100
		Allied Course- II	U25AEC202A	a) Business Environment	4	4	-	-	-	3	3	25	75	100
			U25AEC202B	b) Insurance and Risk Management										
			U25AEC202C	c) Office management and Secretarial Practice										
	IV	Non Major Elective-II	U25NMECM22	Business Insurance	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course - I	U25SECM21	Executive Business Communication	2	2	-	-	-	2	3	25	75	100
		TOTAL			30	26	04	-	-	23	-	-	-	700

III	I	Language	U25LC303	Language - Pothu Tamil - III Tamilaga Varalarum Panpadum	6	5	1	-	-	3	3	25	75	100
	II	English	U25ELC303	English – General English -III	6	5	1	-	-	3	3	25	75	100
	III	Core Course – V	U25CM305	Corporate Accounting I	5	4	1	-	-	5	3	25	75	100
		Core Course-VI	U25CM306	Company Law	4	3	1	-	-	4	3	25	75	100
		Allied Course-III	U25ABB301A	a) Business Legislations	3	3	-	-	-	3	3	25	75	100
			U25ABB301B	b) Business Mathematics and Statistics										
	U25ABB301C		c) E-Commerce											
	IV	Skill Enhancement Course -II	U25SECM32	Sales Promotion and Practice	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -III	U25SECM33	Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100
	V	Special Course	25UGSC	Health and Wellness	2	-	-	2	-	1	-	-	-	-
	TOTAL				30	24	04	02	-	23	-	-	-	700
IV	I	Language	U25LC404	Language -Pothu Tamil –IV Tamilum Ariviyalum	6	5	1	-	-	3	3	25	75	100
	II	English	U25ELC404	English – General English -IV	6	5	1	-	-	3	3	25	75	100
	III	Core Course -VII	U25CM407	Corporate Accounting II	5	4	1	-	-	5	3	25	75	100
		Core Course-VIII	U25CM408	Principles of Marketing	5	4	1	-	-	5	3	25	75	100
		Allied Course- IV	U25ABB402A	a) Financial Services	4	3	1	-	-	3	3	25	75	100
			U25ABB402B	b) Consumerism and Consumer Protection										
	U25ABB402C		c) Operation Research											
	IV	Skill Enhancement Course -IV	U25SECM44	Stock Markets	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -V	U25SECM45	Digital Marketing	2	2	-	-	-	2	3	25	75	100
		TOTAL				30	25	05	-	-	23	-	-	-

				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 Theory, Law andPractice II	6	5	1	-	-	4	3	25	75	100
		Core Project		Group Project Viva Voce	5	3	1	1	-	5	3	25	75	100
		Elective Course – III		a) Sustainability and Green Marketing	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	148	27	05	-	141	-	-	-	4300
Extra Credit			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
1.	I	Language Courses	4	12
2.	II	English Courses	4	12
3.	III	Core Courses	14	61
4.		Core Group Project	1	5
5.		Allied Courses	4	12
6.		Non Major Elective	2	4
7.	IV	Skill Enhancement Course	5	10
8.		Elective Course(Practical)	1	3
9.		Elective Course	3	9
10.		Foundation Course - FC	1	2
11.		Summer Internship	1	2
12.		Value Education	1	2
13.		Professional Competency	1	2
14.		Environmental Studies	1	2
15.	V	Gender Studies	1	1
16.		Extension Activities	1	1
17.		Special Course	1	1
Total			46	141

NON MAJOR ELECTIVE (NME) OFFERED BY THE DEPARTMENT

Semester	Part	Course	Course Code	Title of the Paper
I	IV	NME -I	U25NMECM11	Consumer Protection and Consumer Rights
II		NME -II	U25NMECM22	Business Insurance

EXTRA CREDIT COURSE -VALUE ADDED COURSE OFFERED BY THE DEPARTMENT

Semester	Course	Course Code	Title of The Paper
III	VAC-II	U25CMVA53	Green Marketing

SEMESTER III



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PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com- General., COMMERCE

SEMESTER: III – CC - V: CORPORATE ACCOUNTING I

Ins. Hrs. /Week: 5

Course Credit: 5

Course Code: U25CM305

UNIT– I: Issue of Shares

(15 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

(17 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

(15 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

(13 Hours)

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

UNIT– V: Indian Accounting Standards

(15 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- 75

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 India 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. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolII,S.sChand, 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. Mukesh bramhbutt, 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

B. Com- General., COMMERCE

SEMESTER: III – CC - VI: COMPANY LAW

Ins. Hrs. /Week: 4 Course Credit: 4 Course Code: U25CM306

UNIT– I: Introduction to Company law

(11 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

(12 Hours)

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

UNIT– III: Meeting

(13 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

(11 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

(13 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 - 60

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, Company Law, Sultan Chand & Sons.
2. S.K. Kapoor, Company Law, Taxmann Publications.
3. Avtar Singh, Company Law, Eastern Book Company.
4. M.C. Kuchhal & Vivek Kuchhal, Company Law, Vikas Publishing House.
5. P.P.S. Gogna, Company Law, S. Chand Publishing.

REFERENCE BOOK (S)

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. G.K. Kapoor & Sanjay Dhamija, Company Law, Taxmann Publications.
3. G.K. Varshney, Company Law and Practice, Sahitya Bhawan Publications.
4. B.K. Goel, Company Law, International Book House.
5. Taxmann's Company Law – Updated edition based on the latest provisions of the Companies Act, 2013.

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>



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2025–2026)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com- General., COMMERCE

SEMESTER: III – AC – III (a) BUSINESS LEGISLATIONS

Ins. Hrs. /Week: 3

Course Credit: 3

Course Code: U25ABB301A

UNIT– I: Factories Act 1948

(08 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

(10 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

(09 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

(09 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

(09 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 - 45

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, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi
5. Balachandran. V&Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. 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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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com- General., COMMERCE

SEMESTER: III – AC – III (b) BUSINESS MATHEMATICS AND STATISTICS

Ins. Hrs. /Week: 3

Course Credit: 3

Course Code: U25ABB301B

UNIT– I: Introduction of Measures of Central Tendency (09 Hours)

Introduction – tabulation and classification – diagrams and graphs, measure of central Tendency – arithmetic mean, Median, Mode, Geometric Mean – harmonic mean.

UNIT– II: Measures of Dispersion (09 Hours)

Measures of Dispersion – range – quartiles – deciles – percentiles – quartile deviation – mean deviation – standard deviation – co-efficient of variation

UNIT– III: Correlation (08 Hours)

Measurement of Skewness Karl person & Bowley methods – Correlation – Simple Rank Correlation – Co-efficient of concurrent deviation.

UNIT– IV: Regression and Time Series Analysis (09 Hours)

Regression analysis – simple Regression – equations – X on Y – Y on X – Time Series analysis – Components – fitting a straight line by method of least square – Moving average.

UNIT– V: Index Numbers (10 Hours)

Index numbers – Weighted and Unweight – Price Index numbers – types – Tests in index numbers – time and Factor Reversal Test -Cost of Living Index number – Aggregate method – family budget method.

Total Lecture Hours - 45

COURSE OUTCOME

1. Familiarize with calculations arithmetic, geometric and harmonic progressions.
2. Determine the various measures of Dispersion.
3. Calculate the correlation co-efficient.
4. Assess problems on time series analysis
5. Learn Price Index numbers

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. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
4. Fundamentals of Applied Statistics S.C. Gupta & V.K. Kapoor, Sultan Chand & Sons
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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B. Com- General., COMMERCE

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

Ins. Hrs. /Week : 3

Course Credit: 3

Course Code: U25ABB301C

UNIT– I: Introduction to E-Commerce

(09 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

(10 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-retailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

UNIT– III: E-Commerce Marketing Concepts

(08 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

(08 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

(10 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 - 45

COURSE OUTCOME

1. Understand the role and features of world wide web
2. Understand the Benefits and model of e-retailing
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 Clark Global 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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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com- General., COMMERCE

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

Ins. Hrs. /Week: 2

Course Credit: 2

Course Code: U25SECM32

UNIT– I: Introduction to Sales Promotion

(06 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

(06 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

(05 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

(07 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

(06 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 - 30

COURSE OUTCOME

1. Analyse the various sales promotion techniques.
2. Develop the stages of the product life cycle.
3. Identify the tools of promotion campaign.
4. Understand the salesmanship and sales operation.
5. Enhance the skills of designing of sales promotion events.

TEXT BOOK(S)

1. Don.E.Schultz – Sales Promotion Essentials-Mc Grawhill India
2. Jeth Waney Jaishri & Jain Shruti–Advertising Management– Oxford university Press
3. Dr.Shaila Bootwala Dr.M.D.Lawrence and Sanjay R.Mali–Advertising and Sales Promotion- Nirali Prakashan Successful Sales Promotion–Pran Choudhury
4. Dr.Shaila Bootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- Nirali Prakashan
5. Sukhpreet Kaur Sales and Promotions Management, Lovely Professional University.

REFERENCE BOOK (S)

1. S. H.H.Kazmi & SatishBatra Advertising and Sales Promotion Paper back
2. Kazmi& Batra, Advertising & Sales Promotion, Excel Books,2008
3. S.H.HKazmi & Satish K Batra, Advertising and Sales Promotion-Excel Books
4. Don.E. Schultz - Sales Promotion Essentials- McGraw 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



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

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

Ins. Hrs. /Week: 2

Course Credit: 2

Course Code: U25SECM33

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 (05 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 (07 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 social 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 Influencing Factors of Market Media

TEXT BOOK(S)

1. Bhatia.K.Teja -Advertising and Marketing in Rural India-McMillan 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. Ronald D Geskey, Media Planning and Buying in 21st Century
2. Arpita Menon, Media Planning and Buying: Principles and Practice in the Indian Context
3. P.Saravanel, Advertising and Salesman ship, Margham Publications
4. Larry D. Kelley, Kim Bartel, Advertising Media Planning Sheehan Routledge Publications, 4th Edition 2015
5. Katz, H. Routledge, Advertising media Publications, 7th 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>



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

SEMESTER: III –SPECIAL COURSE (SC) – HEALTH AND WELLNESS

Ins. Hrs. /Week : 2

Course Credit: 1

Course Code: 25UGSC

UNIT I Introduction to Holistic Well – being:

1. Introduce the core components of Health & Well – being namely Physical, mental and emotional well – being.
2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.

UNIT II Wellness Wheel Exercise (Overall Analysis)

Guide students to assess their well – being in various life dimensions through exercises on various aspects of well – being and explain the benefits of applying wellness wheel.

Introduce Tech Tools.

Explore the use of technology to support well – being.

Introduce students to apps for meditation, sleep, tracking or health recipe inspiration.

UNIT III Breaking Bad Habits (Overall Analysis)

- Open a discussion on bad habits and their harmful effects.
- Provide a worksheet to the students to identify their personal bad habits.
- Discuss the trigger, cause, consequence and solution with examples.
- Guide them to replace the bad habits with good ones through worksheets.

UNIT IV Physical Well – being

1. Fitness

Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, Strength training exercises, flexibility exercise, so on and so forth. (Include theoretical explanations and outdoor activity)

2. Nutrition

Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits.

3. Yoga & Meditation

Discuss the benefits of yoga and Meditation for one's overall health.

Demonstrate different yoga postures and their benefits on the body through visual(Picture or videos)

4. Brain Health

Discuss the importance of brain health for daily life.

Habits that help for brain health(irregular sleep, eating, screen time).

Benefits of breathing exercises and meditation for healthy Lungs.

5. Healthy Lungs

Discuss the importance of lung health for daily life.

Habits that help for lung health (Smoking, lack of exercises)

Benefits of breathing exercises for healthy Lungs.

6. Hygiene and Grooming

Discuss the importance of hygienic habits for good oral, vision, hearing and skin health.

Discuss the positive effects of grooming on one's confidence level and professional growth.

Suggested Activities (sample):

Nutrition

Invite a nutritionist to talk among the students on the importance of nutrition to the body or Show similar videos shared by experts on social media. Organize a 'Stove less/ fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.

UNIT-V

Emotional Well-being

1. Stress Management

Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance.

Introduce different relaxation techniques like deep breathing, progressive muscle relaxation or guided Imagery. (use audio recordings visuals to guide them through these techniques).

After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.

2. Importance of saying 'NO'

Explain the students that saying 'NO' is important for their physical and mental well-being, Academic Performance, Growth and Future, Confidence, Self – respect, Strong and Healthy Relationships, building.

Reputation for self and their family (avoid earning a bad name).

Factors that prevent them from saying 'NO'

3. Body Positivity and self – acceptance

Discuss the following with the students.

- What is body positivity and self – acceptance?
- What is it important?
- Be kind to yourself.
- Understand that everyone's unique.

Suggested Activities

(Sample) (Importance of saying 'NO').

Provide worksheets to self – reflect on....

How they feel when they should say 'no' to them

The situations where they should say 'no'

Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.

UNIT VI

Social Well – Being

1. Practicing Gratitude

Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues. Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create ‘ripple effect’.

2. Cultivating kindness and compassion.

Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self – Compassion as the Foundation. The power of small gestures. Understanding another’s perspective. The fruits of Compassion.

3. Practising Forgiveness

Discuss the concept of forgiveness and its benefits. Forgiveness: What is it? And What it isn’t? Benefits of forgiveness. Finding forgiven practices.

4. Celebrating Differences

Appreciate the value of individual differences and foster inclusivity. The world: A Tapestry of Differences (Cultures, backgrounds, beliefs, abilities and appearances). Finding strength in differences (diverse perspectives and experiences lead to better problem solving and innovation). Celebrating differences, not ignoring them (respecting and appreciating the unique qualities). Activities for celebrating differences (share culture, learn about others, embrace new experiences).

5. Digital Detox

Introduce the students to:

The concept of a digital detox and its benefits for social well-being. How to disconnect from devices more often to strengthen real – world connections.

Suggested Activities (Sample)

Practicing Gratitude)

Provide worksheets to choose the right ways to express gratitude. Celebrate ‘gratitude day’ in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service

UNIT VII Intellectual Well – being

1. Being a lifelong Learner

Give students an understanding on:

The relevance of intellectual well – being in this 21 st century to meet the expectations in personal and professional well – being. The importance of enhancing problem solving skills. Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra – curricular activities, reading newspaper etc.)

2. Digital Literacy

Discuss:

The key aspects of digital literacy and its importance in today’s world. It is more than just liking and sharing on social media. The four major components of digital literacy (critical thinking, communication, problem – solving, digital citizenship). Why is digital mliteracy important? Boosting one’s digital skills.

3. Transfer of Learning

Connections between different subjects – How knowledge gained in one area can be applied to others.

Suggested Activities (Sample)

Intellectual well – being. Provide worksheet to students for teaching them how to boost intellectual well – being. Ask the students to identify long – standing problem in their locality and come up with a solution and present it in the classroom. Also organize an event like idea Expo’ to display the designs, ideas and suggestions, to motivate the students to improve their intellectual well – being.

UNIT VIII Environmental Well - being

1. The importance of initiating a change in the environment.

The Session could be around:

Defining Environmental well – being (physical, chemical, biological, social and psychosocial factors) – people’s behavior, crime, pollution, political activities, infra – structure, family situation etc. Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering, approaching administration).

Suggested Activities (sample):

Providing worksheets to self – reflect on how the environment affects their life and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well – being. Creating a volunteers club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing antisocial behavior on the campus or in their locality.

UNIT IX Mental Well – being

1. Importance of self – reflection

Discuss

Steps involved in achieving mental well – being (self – reflection, self – awareness, applying actions, achieving mental well – being). Different ways to achieve mental well – being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being.

2. Mindfulness and Meditation Practices

Benefits of practicing mindful habits and meditation for overall well – being.

1. Connection with nature

Practicing to be in the present moment – Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention – Hiking, gardening to observe the nature. Reflecting on the emotions and feeling kindled by nature.

2. Serving people

Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving.

3. Creative Expressions

Indulging in writing poems, stories, music making / listening, creating visual arts to connect with inner selves.

Suggested Activities (Sample)

(Mindfulness and Mediation) – Conducting guided mediation every day for 10 minutes and directing the students to record the changes they observe.

UNIT X Situational Awareness (Developing Life Skills)

1. Being Street smart Discuss:

Who are street smart?

Why is it important to be street smart?

Characteristics of a street smart person: Importance of acquiring life skills to become street smart – (General First – aid procedure, CPR procedure, Handling emergency situations like fire, flood etc).

2. Digital Awareness Discuss:

Cyber Security. Information Literacy. Digital Privacy, Fraud Detection.

Suggested Activities (Sample)

(Street Smart) Inviting professionals to demonstrate the CPR procedure. Conducting a quiz on Emergency Numbers.

UNIT XI Understanding Addiction

Plan this session around:

Identifying the environmental cues, triggers that lead to picking up this habit. Knowing the impact of substance abuse – Adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation. Seeking help to get out of this addiction.

Suggested Activities:

Provide Worksheets to check the student's level of understanding about substance addiction and their impacts. Share case studies with students from real – life. Play / share awareness videos on addiction / de – addiction, experts talk.

Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.

Assessments:

- Use Self – reflective worksheets to assess their understanding.
- Submit the worksheets to internal audit / external audit.
- Every student's activities report should be documented and the same have to be assessed by the physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

References / Resource Materials

The Course acknowledge that individual needs for references and resources may vary. However, here are some general reference materials and resources that may be helpful.

1. The Well – Being Wheel



2. Facilities & Spaces

Some activities may require access to specific facilities, resources or space. Students may need to coordinate with the college administration to reserve these are required.

3. Online Resources

1. United Nations Sustainable Development Goals – Goal 3 – Good Health & Well – Being :

<https://www.un.org/sustainabledevelopment/health/>

2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: <https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html>

3. Breaking Bad Habits: James Clear provides a guide on how to build good habits and break bad ones: <https://jamesclear.com/habits>

4. 6 ways to keep Your Brain Sharp: <https://www.lorman.com/blog/post/hou-to-keep-your-brain-sharp>

5. What is Social Wellbeing? 12+ Activities for Social Wellness
<https://positivepsychology.com/social-wellbeing/>

6. How does Your Environment Affect Your Mental Health?
<https://www.Verywellmind.com/how-your-environment-affects-your-mental-health->

7. How to say no to others (and why you shouldn't feel guilty)
<https://www.betterup.com/blog/how-to-say-no>

SEMESTER IV



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

SEMESTER: IV – CC – VII: CORPORATE ACCOUNTING II

Ins. Hrs. /Week: 5 Course Credit: 5 Course Code: U25CM407

UNIT– I: Amalgamation, Absorption & External Reconstruction (15 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 (14 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 (17 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: Holding Company (15 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 (14 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 - 75

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. Analyze 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, Corporate Accounting I, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, 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
B. Com- General COMMERCE

SEMESTER: IV – CC – VIII: PRINCIPLES OF MARKETING

Ins. Hrs. /Week: 5 Course Credit: 5 Course Code: U25CM408

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 (14 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: Sales Promotions and Distributions (16 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-retailing – 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-retailing

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- General., COMMERCE

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

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: U25ABB402A

UNIT– I: Introduction to Financial System (13 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 (13 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 (12 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 (11 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 (11 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 - 60

COURSE OUTCOME

1. Summarise the role and function of the financial system
2. Gain practical knowledge on key areas relating to management of financial 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). Financial Services. 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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PG & RESEARCH DEPARTMENT OF COMMERCE
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SEMESTER: IV – AC – IV: (b) CONSUMERISM AND CONSUMER PROTECTION

Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U25ABB402B

UNIT– I: Consumerism (12 Hours)

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

UNIT– II: Consumer Exploitation (12 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 (13 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 (12 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 (11 Hours)

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

Total Lecture Hours – 60

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. Analyze the appraise the consumer Protection Act

TEXT BOOK(S)

1. Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication
2. S. P. Singh, Consumer Protection and Consumer Welfare – McGraw Hill Education.
3. Dr. Avtar Singh, Consumer Affairs and Consumer Protection – Educational Publishers.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
5. R.K. Bangia, Consumer Protection Allahabad Law Agency.

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. S. Ramesh Kumar & C. R. Srivastava, Consumer Behaviour, Pearson India.
5. Dr. V. K. Aggarwal, Law of Consumer Protection, Bharat Law House.

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.chdsla.gov.in/right_menu/act/pdf/consumer.pdf



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

Ins. Hrs. /Week : 4

Course Credit: 3

Course Code: U25ABB402C

UNIT– I: Introduction to Operations research and Linear Programming Problem (12 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 (12 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 (12 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 (12 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 (12 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 - 60

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. Frederick S. Hillier & Gerald J. Lieberman, Introduction to Operations Research, Vijay Nicole Imprints Private Limited
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. Mokhtar S. Bazaraa, John J. Jarvis & Hanif D. Sherali, Linear Programming and Network Flows.
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. A. Ravindran, Don T. Phillips & James J. Solberg, Operations Research: Principles and Practice.
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: U25SECM44

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: Regulatory Frame Work for Stock Exchange in India (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 (07 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 (05 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 capital market in India.
2. Analyze the regulatory frame work for stock exchange in india.
3. Identify the settlement and Surveillance System in Stock Exchanges.
4. Develop the stock market indices.
5. Understand the commodity and Currency Markets.

TEXT BOOK(S)

1. PunithavathyPandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd 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: U25SECM45

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 (07 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 (05 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, E-Mail 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 social media marketing enabling a competitive edge
3. Understand the Email and Mobile Marketing.
4. Identify the digital marketing and content production.
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: 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
5. Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

E-RESOURCES

1. <https://business.adobe.com/blog/basics/digital-marketing>
2. https://en.wikipedia.org/wiki/Digital_marketing
3. <https://www.forbes.com/advisor/business/what-is-digital-marketing/>