B.Com - COMMERCE

Course Structure and Syllabus

Programme Code: 3UACOM

2024-2025

SENGAMALA THAYAAR EDUCATIONALTRUST 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 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 with in 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 studies in school level or b) Special Tamil if Tamil language was studies upto 10^{th} & 12^{th} 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 %

Assisgnment-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:

$$\text{GPA} = \frac{\sum_{i=1}^{n} C_i G_i}{\sum_{I=1}^{n} C_i}$$	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 iM_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 earnedby 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 pervious 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 **s**peak, 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.

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'SCOLLEGE (AUTONOMOUS)(SILVER JUBILEE INSTITUTION)
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SUNDARAKKOTTAI, MANNARGUDI – 614016.
TAMILNADU, INDIA.

B. Com- General., COMMERCE COURSE STRUCTURE UNDER CBCS
(For the candidates admitted from the academic year 2024-2025 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	24LC101	Language - Pothu Tamil – 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	-	-	5	3	25	75	100
		Core Course-II	U24CM102	Principles of Management	5	4	1	-	-	5	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		Entrepreneurship for Small Business	2	2	-	-	-	2	3	25	75	100
		Foundation Course	U24FCCM11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100
		TOTAL			**30**	**26**	**04**	**-**	**-**	**23**	**-**	**-**	**-**	**700**
II	I	Language	U24LC202	Language - Pothu Tamil - 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		Innovative Management	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course - I	U24SECM21	Entrepreneurial Skill Development	2	2	-	-	-	2	3	25	75	100
		TOTAL			**30**	**26**	**04**	**-**	**-**	**23**	**-**	**-**	**-**	**700**

III	I	Language	U24LC303	Language - Pothu Tamil - III Tamilaga Varalarum Tamilaga Panpadum	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC303	English – General English -III	6	5	1	-	-	3	3	25	75	100
	III	Core Course – V	U24CM305	Corporate Accounting I	5	4	1	-	-	5	3	25	75	100
		Core Course-VI	U24CM306	Company Law	4	3	1	-	-	4	3	25	75	100
		Allied Course-III	U24ABB303A	a) Business Legislations	3	3	-	-	-	3	3	25	75	100
			U24ABB303B	b) Business Mathematics and Statistics										
			U24ABB303C	c) E-Commerce										
	IV	Skill Enhancement Course -II	U24SECM32	Sales Promotion and Practice	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -III	U24SECM33	Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100
	V	Special Course	24UGSC	Health and Wellness	2	-	-	2	-	1	-	-	-	-
		TOTAL			**30**	**26**	**04**	**-**	**-**	**23**	**-**	**-**	**-**	**700**
IV	I	Language	U24LC404	Language - Pothu Tamil - IV Tamilum Ariviyalum	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC404	English – General English -IV	6	5	1	-	-	3	3	25	75	100
	III	Core Course–VII	U24CM407	Corporate Accounting II	5	4	1	-	-	4	3	25	75	100
		Core Course-VIII	U24CM408	Principles of Marketing	5	4	1	-	-	4	3	25	75	100
		Allied Course- IV	U24ABB404A	a) Financial Services	4	4	-	-	-	3	3	25	75	100
			U24ABB404B	b) Consumerism and Consumer Protection										
			U24ABB404C	c) Operation Research										
	IV	Skill Enhancement Course -IV	U24SECM44	Stock Markets	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -V	U24SECM45	Digital Marketing	2	2	-	-	-	2	3	25	75	100
		TOTAL			**30**	**26**	**04**	**-**	**-**	**21**	**-**	**-**	**-**	**700**

V	III	Core Course-IX	U24CM509	Cost Accounting	5	4	1	-	-	4	3	25	75	100
		Core Course-X	U24CM510	Banking Law and Practice	5	4	1	-	-	4	3	25	75	100
		Core Course-XI	U24CM511	Income Tax Theory, Law and Practice I	5	4	1	-	-	4	3	25	75	100
		Core Course-XII	U24CM512	Auditing and Corporate Governance	5	4	1	-	-	4	3	25	75	100
		Elective Course – I	U24CME51A	(a)Financial Management	4	3	1	-	-	3	3	25	75	100
			U24CME51B	(b)Indirect Taxation										
			U24CME51C	(c) Tourism Services										
		Elective Course – II	U24CME52A	(a)Human Resource Management	4	3	1	-	-	3	3	25	75	100
			U24CME52B	(b)International Trade										
			U24CME52C	(c)Principles and Practices of Life Insurance										
	IV	EVS	24UGCES	Environmental Studies	2	2	-	-	-	2	3	25	75	100
		Summer Internship / Industrial Training	U24CMI51	Summer Internship / Industrial Training	-	-	-	-	-	2	-	-	-	-
				TOTAL	**30**	**24**	**06**	**-**	**-**	**26**	**-**	**-**	**-**	**700**
VI	III	Core Course-XIII	U24CM613	Management Accounting	6	5	1	-	-	4	3	25	75	100
		Core Course -XIV	U24CM614	Income Tax Theory, Law and Practice II	6	5	1	-	-	4	3	25	75	100
		Core Project	U24CMPW	Group Project Viva Voce	5	3	1	1	-	5	3	25	75	100
		Elective Course– III	U24CME63A	a) Sustainability and Green Marketing	4	3	1	-	-	3	3	25	75	100
			U24CME63B	b) Logistics and Supply Chain Management										
			U24CME63C	c) Principles of Mutual Funds										
		Elective Course– IV	U24CME64AP	a) Computer Applications in Business (Practical)	4	1	-	3	-	3	3	25	75	100
			U24CME64B	b) Spreadsheet for Business										

			U24CME64C	c) Micro Soft Excel										
	IV	Value Education	24UGVED	Value Education	2	2	-	-	-	2	3	25	75	100
		Professional Competency Course	U24PCCM61	General Awareness for Competitive Examination	2	2	-	-	-	2	3	25	75	100
	V	Gender Studies	24UGGS	Gender Studies	1	1	-	-	-	1	3	25	75	100
		Extension Activities		Extension Activities	-	-	-	-	-	1	-	-	-	-
	TOTAL				**30**	**22**	**04**	**04**	**-**	**25**	-	-	-	**800**
	Grand Total				**180**	**150**	**26**	**04**	**-**	**141**	**-**	-	-	**4300**
Extra Credit			MOOC/ SWAYAM/NPTEL		**-**	**-**	**-**	**-**	**-**	2	**-**	**-**	**-**	**-**
			Value Added Course (At least one per year)		**-**	**-**	**-**	**-**	**-**	2	**-**	**-**	**-**	**-**

L – Lecture **T – Tutorial** **P – Practical** **S - Seminar**

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES

S. No.	Part	Types of the Courses	No. of Courses	No. of Credits
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**

EXTRA CREDIT COURSE -VALUE ADDED COURSE OFFERED BY THE DEPARTMENT

Semester	Course	Course Code	Title of The Paper
V	VAC-III	U24CMVA53	E-Filing of Returns

SEMESTER V

SEMESTER: V – CC - IX: COST ACCOUNTING

Ins. Hrs. /Week : 5 Course Credit: 4 Course Code: U24CM509

UNIT - I: Introduction of Cost Accounting (08 Hours)

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre

UNIT– II: Cost Sheet and Methods of Costing (17 Hours)

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

UNIT– III: Material Costing (18 Hours)

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT– IV: Labour Costing (17 Hours)

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT– V: Overheads Costing (15 Hours)

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Theory 20% & Problem 80% Total Lecture Hours- 75

COURSE OUTCOME

1. Remember and recall the various concepts of cost accounting
2. Demonstrate the preparation and reconciliation of cost sheet.
3. Analyse the various valuation methods of issue of materials.
4. Examine the different methods of calculating labour cost.
5. Critically evaluate the apportionment of Overheads.

TEXT BOOK(S)

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

REFERENCE BOOK (S)

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

E-RESOURCES

1. https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2. https://www.accountingtools.com/articles/what-is-material-costing.html
3. https://www.freshbooks.com/hub/accounting/overhead-cost

SEMESTER: V – CC –X: BANKING LAW AND PRACTICE

Ins. Hrs. /Week : 5   Course Credit: 4   Course Code: U24CM510

UNIT– I: Introduction to Banking (15 Hours)

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.

UNIT– II: RBI (15 Hours)

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks: Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II- Prudential norms: capital adequacy norms-classification of assets and provisioning – Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.

UNIT– III: Bank Account (16 Hours)

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- 'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT– IV: Endorsement (14 Hours)

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker's duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal –Banking Ombudsman.

UNIT– V: E-Banking (15 Hours)

Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985.

Total Lecture Hours - 75

COURSE OUTCOME

1. Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
3. Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
5. Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

TEXT BOOK(S)

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan &Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

REFERENCE BOOK (S)

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

E-RESOURCES

1. https://www.rbi.org.in/
2. https://businessjargons.com/e-banking.html
3. https://www.wallstreetmojo.com/endorsement/

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMMERCE

SEMESTER: V – CC – XI: INCOME TAX THEORY, LAW AND PRACTICE I

Ins. Hrs. /Week : 5 Course Credit: 4 Course Code: U24CM511

UNIT– I: Introduction to Income Tax (15 Hours)

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.

UNIT– II: Residential Status (16 Hours)

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax.

UNIT– III: Income from Salary (14 Hours)

Computation of Salary Income – Features of Salary – Allowances – Types of Allowances – Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.

UNIT– IV: Income from House Property (17 Hours)

Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.

UNIT– V: Profits and Gains from Business or Profession (13 Hours)

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses – General Deductions – Provisions Relating to Depreciation – Deemed Business Profits – Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

Theory 20% & Problem 80% Total Lecture Hours- 75

COURSE OUTCOME

1. Understand the basic concepts and definitions under the Income Tax Act.
2. Assess the residential status of an assesse & the incidence of tax.
3. Compute income of an individual under the head salaries.
4. Ability to compute income from house property.
5. Evaluate income from a business carried on or from the practice of a Profession.

TEXT BOOK(S)

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

REFERENCE BOOK (S)

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

E-RESOURCES

1. https://cleartax.in/s/residential-status/
2. https://www.legalraasta.com/itr/income-from-salary/
3. https://taxguru.in/income-tax/income-house-properties.html

SEMESTER: V – CC – XII: AUDITING AND CORPORATE GOVERNANCE

Ins. Hrs. /Week : 5 Course Credit: 4 Course Code: U24CM512

UNIT– I: Introduction to Auditing (15Hours)

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits - Audit of For Profit enterprises and Non–profit Organizations

UNIT– II: Audit Procedures and Documentation (16 Hours)

Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations. Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.

UNIT– III: Company Auditor (14 Hours)

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.

UNIT– IV: Introduction to Corporate Governance (13 Hours)

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

UNIT– V: Corporate Social Responsibility (17 Hours)

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.

Total Lecture Hours - 75

COURSE OUTCOME

1. Define auditing and its process.
2. Compare and contrast essence of internal check and internal control.
3. Identify the role of auditors in companies.
4. Define the concept of Corporate Governance.
5. Appraise the implications of Corporate Social Responsibility

TEXT BOOK(S)

1. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B. N. Tandon, S. Sudharsanam&S.Sundharababu, Practical Auditing, S.Chand& Sons New Delhi.
3. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4. ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi

REFERENCE BOOK (S)

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3. C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
5. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley

E-RESOURCES

1. https://www.wallstreetmojo.com/audit-procedures/
2. https://theinvestorsbook.com/company-auditor.html
3. https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

SEMESTER: V – EC – I (a) FINANCIAL MANAGEMENT

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24CME51A

UNIT– I: Introduction (10 Hours)

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals-Profit maximization Vs. Wealth Maximization – Components of Financial Management.

UNIT– II: Financial Decision (14 Hours)

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

UNIT– III: Investment Decision (13 Hours)

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index

UNIT– IV: Dividend Decision (11 Hours)

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

UNIT– V: Working Capital Decision (12 Hours)

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.

Theory 20% & Problem 80% Total Lecture Hours- 60

COURSE OUTCOME

1. Recall the concepts in financial management.
2. Apply the various capital structure theories.
3. Apply capital budgeting techniques to evaluate investment proposals.
4. Determine dividend pay-outs.
5. Estimate the working capital of an organization.

TEXT BOOK(S)

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

REFERENCE BOOK (S)

1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4. A.Murthy, Financial Management, ,Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

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/

SEMESTER: V – EC – I (b) INDIRECT TAXATION

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24CME51B

UNIT– I: Introduction to Indirect Tax (09 Hours)

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

UNIT– II: An Overview of Goods & Service Tax (GST) (13 Hours)

Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

UNIT– III: CGST ACT 2017 & IGST Act (13 Hours)

Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.

UNIT– IV: Procedures under GST (13 Hours)

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT– V: Customs Duty 1962 (12 Hours)

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.

Total Lecture Hours - 60

COURSE OUTCOME

1. Acquaintance with Indirect tax laws.
2. Exposed to the overview of GST.
3. Apply provisions of CGST and IGST.
4. Summarise procedures of GST.
5. Discuss aspects of Customs Duty in India.

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TEXT BOOK(S)

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra& Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
5. V. S. Datey, Indirect Taxes Law and Practice, Taxmann Publications.

REFERENCE BOOK (S)

1. V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.
5. Vinod K. Singhania & Monica Singhania, Students' Guide to Income Tax including GST, Taxmann Publications

E-RESOURCES

1. https://iimskills.com/goods-and-services-tax/#:~:text=GST
2. https://tax2win.in/guide/gst-procedure
3. https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

SEMESTER: V – EC – I (c) TOURISM SERVICES

Ins. Hrs. /Week : 4 **Course Credit: 3** **Course Code: U24CME51C**

UNIT-I: Introduction **(Hours –08)**

Tourism: Concepts-Definitions - Historical development of tourism. Distinction between Tourist- Traveler-Visitor-Excursionist.

UNIT- II: Domestic Tourism **(Hours –12)**

Domestic tourism: Importance - features- pattern of growth – profile.

UNIT –III: Tourism Demand and Supply **(Hours – 14)**

Tourism Demand and Supply: Introduction to Tourism Demand; Determinants of tourism demand; Motivation of tourism demand; Reasons for high demand of tourism products in certain countries.

UNIT – IV: Impact of Tourism **(Hours –12)**

Positive and Negative Impact of Tourism; Socio - Cultural, Economic, Environmental and Political -Trends in tourism.

UNIT – V: Tourism Industry **(Hours–14)**

Status of Tourism in India; The Tourism Industry: Nature and characteristics, Components of Tourism Industry.

Total Lecture Hours - 60

COURSE OUTCOME:

1. It develops knowledge about the concepts of travel and tourism.
2. It helps to identify trips made by local residence within their own countries.
3. It leads to Manage services include tour companies, visitor information office, transport rental. Agencies.
4. Students can identify Positive and Negative Impact of Tourism.
5. It helps to acquire knowledge in Tourism Industry.

TEXT BOOK(S):

1. Mohammed Zul fikar, Introduction to Tourism and Hotel Industry, Sultan Chand Sons, New Delhi.
2. Sharma.K., 2014, Introduction To Tourism Management Mc Graw Hill India.
3. Sinha P.C, Tourism Management. Anmol Publication.
4. Paul Martin,2017 , Tourism Management, Global Vision Publishing House
5. A.K. Bhatia, International Tourism Management: 2019 , Sterling Publishers Pvt Ltd(IND)

REFERENCE BOOK(S):

1. Bhatia. Tourism Development (New Delhi, Sterling)
2. Seth: Tourism Management (New Delhi, Sterling)
3. Kaul: Dynamics of Tourism (New Delhi, Sterling)
4. Sinha .P.C., Tourism Evolution Scope Nature &Organization Anmol Publication.
5. Mill and Morrison , The Tourism system an Introductory Prentice Hall

E- RESOURCE:

1. https://www.amazon.in/Tourism-Principles-Practices-Oxford-Education/dp/0198072368
2. https://www.amazon.in/Tourism-Principles-Prof-Chris-Cooper/dp/027368406X
3. https://www.amazon.in/Tourism-Principles World Travel & Tourism Council (WTTC)

SEMESTER: V– EC – II (a) HUMAN RESOURCE MANAGEMENT

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24CME52A

UNIT– I: Introduction to HRM (10 Hours)

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT– II: Strategic HRM (13 Hours)

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, "Best Fit" Approach Vs. Best Practices of SHRM, Role of HR Strategy &Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter's 5 Ps Model.

UNIT– III: Industrial Relations (13 Hours)

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline &Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

UNIT– IV: Organisational Development Collective Bargaining (12 Hours)

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining.

UNIT– V: Employee welfare (12 Hours)

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits.

Total Lecture Hours - 60

COURSE OUTCOME

1. Remember and recall concepts of Human resource management
2. Choose appropriate strategies for human resource management
3. Compare and contrast various industrial relations policy.
4. Determine appropriate organisation culture.
5. Formulate strategies for employee welfare.

TEXT BOOK(S)

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
5. C. B. Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOK (S)

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
5. Gary Dessler, Human Resource Management, Pearson Education India

E-RESOURCES

1. https://hr.university/shrm/strategic-human-resource-management/
2. https://www.investopedia.com/terms/c/collective-bargaining.asp
3. https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

SEMESTER: V – EC – II (b) INTERNATIONAL TRADE

Ins. Hrs. /Week: 4 **Course Credit: 3** **Course Code: U24CME52B**

UNIT– I: Introduction to International Trade (12 Hours)

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

UNIT– II: Theories of International Trade (12 Hours)

Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

UNIT– III: Balance of Payments &Balance of Trade (12 Hours)

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

UNIT– IV: International Economic Institutions (12 Hours)

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

UNIT– V: World Trade Organisation (WTO) (12 Hours)

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

Total Lecture Hours - 60

COURSE OUTCOME

1. Distinguish between the concept of internal and international trade.
2. Define the various theories of international trade.
3. Examine the balance of trade and exchange rates
4. Appraise the role of IMF and IBRD.
5. Define the workings of WTO and with special reference to India.

TEXT BOOK(S)

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5. BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

REFERENCE BOOK (S)

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran , International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publishing, New Delhi

E-RESOURCES

1. https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2. https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3. https://www.wto.org/english/thewto_e/countries_e/india_e.htm

SEMESTER: V – EC – II (c) PRINCIPLES AND PRACTICES OF LIFE INSURANCE

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24CME52C

UNITI: Introduction (12Hours)

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

UNIT II: Insurance Agent (12Hours)

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

UNIT III: Policy Conditions (12Hours)

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

UNIT IV: **Premium Procedure (12Hours)**

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

UNIT V: Policy Claims (12Hours)

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

Total Lecture Hours- 60

COURSE OUTCOME

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

TEXT BOOK(S)

1. Mishra M.N. Insurance Principles and Practice, Sultan Chand & Sons, New Delhi.
2. Mathew M.J. Insurance Principles and Practice, RBSA Publishers, Jaipur.
3. Srinivasan M.N. Principles of Insurance Law, Ramanujn Publications, Bangalore.
4. Sharma R.S .Insurance Principles and Practice, Vora, Mumbai.
5. Balachandran S. Life Insurance, Insurance Institute of India, Mumbai.

REFERENCE BOOK (S)

1. Vinayakam N, Radhaswamy and Vasudevan S.V. Insurance – Principles and Practice, Sultan Chand & Sons, NewDelhi.
2. Srinivasan M.N. Principles of Insurance Law, Ramanujn Publications,Bangalore.
3. Sharma R.S .Insurance Principles and Practice, Vora,Mumbai.
4. Balachandran S. Life Insurance, Insurance Institute of India,Mumbai.
5. Dinsdale.M.A .Elements of Insurance, Pitman,London.

E-RESOURCES:

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

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI- 620 024

ENVIRONMENTAL STUDIES

(Applicable to the candidates admitted from the Academic year 2019-20 onwards)

SEMESTER: V –EVS: ENVIRONMENTAL STUDIES

Ins. Hrs./Week:2 Course Credit: 2 Course Code: 24UGCES

Unit: 1

The Multidisciplinary nature of environmental studies
Definition, scope and importance. **(2 lectures)**
Need for public awareness

Unit: 2 Natural Resources:

Renewable and non-renewable resources:
Natural resources and associated problems.

a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources: Land as a resource, land degradation, man induced Landslides,

soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable life styles.

(8 lectures)

Unit: 3- Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
    a. Forest ecosystem
    b. Grass land ecosystem
    c. Desert ecosystem
    d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

Unit: 4 - Biodiversity and its conservation

- Introduction – Definition : Genetic, species and ecosystem diversity
- Bio geographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of bio diversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Biological Diversity Act 2002/ BD Rules,2004

(8 lectures)

Unit: 5 - Environmental Pollution

Causes, effects and control measures of:

a. Air Pollution
b. Water Pollution
c. Soil Pollution
d. Marine Pollution
e. Noise pollution
f. Thermal Pollution
g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Ill-Effects of Fireworks:
- Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

Unit: 6- Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Waste land reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

(7 lectures)

Unit: 7- Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights – Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

Unit: 8 - Field Work

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill /mountain

Reference(s) :

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public LtdBikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing PVT ltd, Ahamedabad – 380013, India, E-mail:mapin@icenet.net(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480p
4. Clark R.S. Marine Pollution, Clanderson Press Oxford(TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T.2001.
6. De A.K. Environmental Chemistry, Wiley EasternLtd
7. Down to Earth, Centre for Science and Environment(R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay(R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140p.
11. Jadhav, H &Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284p.
12. Mckinney, M.L. &Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. MhaskarA.K. Matter Hazardous, Techno-Science Publications(TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.(TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574p
16. Rao MN &Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd
17. Sharma B.K. 2001 Environmental chemistry GoelPubl House,Meerut.
18. Survey of the Environment, The Hindu (M).
19. TownsendC.Harper,JandMichaelBegon,EssentialsofEcology, Blackwellscience(TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, EnviroMedia(R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499p

   (M) Magazine(R) Reference (TB)Textbook
23. .http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf.

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SEMESTER VI

SEMESTER: VI – CC – XIII: MANAGEMENT ACCOUNTING

Ins. Hrs. /Week: 6 Course Credit: 4 Course Code: U24CM613

UNIT–I: Introduction to Management Accounting (10 Hours)

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT – II: Financial Statement Analysis (20 Hours)

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

UNIT – III: Fund Flow Analysis & Cash Flow Analysis (22 Hours)

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.

UNIT – IV: Budgetary Control (18 Hours)

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

UNIT – V: Marginal Costing (20 Hours)

Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.

Theory: 20% Problem: 80%

Total Lecture Hours- 90

COURSE OUTCOME

1. Remember and recall basics in management accounting.
2. Apply the knowledge of preparation of Financial Statements.
3. Analyse the concepts relating to fund flow and cash flow.
4. Evaluate techniques of budgetary control.
5. Formulate criteria for decision making using principles of marginal costing.

TEXT BOOK(S)

1. Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai.

REFERENCE BOOK (S)

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

E-RESOURCES

1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2. https://accountingshare.com/budgetary-control/
3. https://www.investopedia.com/terms/m/marginalcostofproduction.asp

SEMESTER: VI – CC – XIV: INCOME TAX THEORY, LAW AND PRACTICE II

Ins. Hrs. /Week : 6   Course Credit: 4   Course Code: U24CM614

UNIT - I: Capital Gains (14 Hours)

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

UNIT– II: Income from Other Sources (20 Hours)

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

UNIT– III: Set Off and Carry Forward of Losses and Deductions from Gross Total Income (20 Hours)

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNIT– IV: Assessment of Individuals (18 Hours)

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT– V: Income Tax Authorities (18 Hours)

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)

Theory 20% & Problem 80%   Total Lecture Hours- 90

COURSE OUTCOME

1. Remember and recall provisions on capital gains.
2. Apply the knowledge about income from other sources.
3. Analyse the set off and carry forward of losses provisions.
4. Learn about assessment of individuals.
5. Apply procedures learnt about assessment procedures.

TEXT BOOK(S)

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

REFERENCE BOOK (S)

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

E-RESOURCES

1. https://www.investopedia.com/terms/c/capitalgain.asp
2. https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment
3. https://www.incometax.gov.in/iec/foportal/

PAPER: Project Work

Ins. Hrs. /Week: 5 **Course Credit: 5** **Course Code: U24CMPW**

PROJECT (DISSERTATION AND VIVA-VOCE)

The project topics are to be finalized to the students at the end of the second SEMESTER with a time schedule to carryout various stages of work. During the SEMESTER vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (i.e. 75 marks for Dissertation work and 25 marks for Viva- Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 30 marks and viva voce examination is 10marks.

OUTCOME:

1. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges and issues of marketing in a changing technological landscape.

SEMESTER: VI – EC – III: (a) SUSTAINABILITY AND GREEN MARKETING

Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CME63A

Unit I: Introduction to Sustainability (12 Hours)

Concept of Sustainability – Meaning and Importance – Principles of Sustainability – Dimensions of Sustainability: Economic, Social and Environmental – Sustainable Development – Sustainable Development Goals (SDGs) – Challenges to Sustainability.

Unit II: Fundamentals of Green Marketing (12 Hours)

Green Marketing – Meaning, Features and Importance – Evolution of Green Marketing – Green Consumerism – Green Products and Green Services – Benefits and Challenges of Green Marketing – Greenwashing and Ethical Issues.

Unit III: Green Marketing Strategies (12 Hours)

Green Market Segmentation – Targeting and Positioning – Green Product Development – Green Pricing – Green Promotion – Green Distribution – Green Branding and Eco-labeling.

Unit IV: Sustainable Business Practices (12 Hours)

Corporate Social Responsibility (CSR) – Environmental Management Systems – Sustainable Supply Chain Management – Waste Management and Recycling – Circular Economy – Renewable Energy and Resource Conservation.

Unit V: Sustainability and Consumer Behaviour (12 Hours)

Consumer Awareness towards Sustainability – Factors Influencing Green Consumer Behaviour – Sustainable Consumption Patterns – Green Buying Decisions – Future Trends in Sustainability and Green Marketing – Case Studies on Sustainable Business Practices.

Total Lecture Hours - 60

COURSE OUTCOME

1. Explain the concepts, principles and importance of sustainability.
2. Describe the fundamentals, benefits and challenges of green marketing.
3. Apply green marketing strategies in product, pricing, promotion and distribution decisions.
4. Analyze sustainable business practices, CSR initiatives and environmental management systems.
5. Evaluate green consumer behaviour and emerging trends in sustainability and green marketing.

TEXT BOOK(S)

1. Ottman, J.A., The New Rules of Green Marketing, 2018 Berrett-Koehler Publishers.
2. Peattie, K. and Charter, M., Green Marketing, 2020 Pearson Education.
3. Polonsky, M.J. and Rosenberger, 2021 P.J., Environmental Marketing: Strategies, Practice, Theory and Research, Routledge.
4. Belz, F.M. and Peattie, K., Sustainability Marketing, 2016 Wiley.
5. Kotler, P., Keller, K.L. and Chernev, A., Marketing Management, 2019 Pearson Education.

REFERENCE BOOK (S)

1. Crane, A. and Matten, D., Business Ethics, 2020 Oxford University Press.
2. Bansal, P. and Hoffman, A.J., 2022 The Oxford Handbook of Business and the Natural Environment, Oxford University Press.
3. Shrivastava, P., Environmental Technologies and Competitive Advantage, 2018 Sage Publications.
4. Kumar, A., Green Marketing and Sustainable Development, 2016 Himalaya Publishing House.
5. Sarkar, A.N., Green Marketing and Sustainable Development, 2015 McGraw Hill Education.

E-RESOURCES

1. www.united nations sustainable development goals (sdgs)
2. www.united nations environment programme (unep)
3. www.ministry of environment, forest and climate change, india

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., COMMERCE

SEMESTER: VI – EC – III: (b) LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CME63B

UNIT– I: Logistics Management (12 Hours)

Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.

UNIT– II: Transportation and Distribution (12 Hours)

Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century

UNIT– III: Supply Chain Management (12 Hours)

Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

UNIT– IV: Supply Chain Drivers (12 Hours)

Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.

UNIT– V: Aligning the Supply Chain with Business Strategy (12 Hours)

SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

Total Lecture Hours - 60

COURSE OUTCOME

1. Examine the importance of Customer Service in Logistics Management.
2. Develop an understanding on the Distribution Channel Management.
3. Interpret the Global applications of supply chain management.
4. Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement.
5. Identify the conflict resolution strategies.

TEXT BOOK(S)

1. G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

REFERENCE BOOK (S)

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

E-RESOURCES

1. https://lapaas.com/logistics-management-overview-types-and-process/
2. https://www.investopedia.com/terms/s/scm.asp
3. https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic

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B. Com., COMMERCE

SEMESTER: VI – EC – III: (c) PRINCIPLES OF MUTUAL FUNDS

Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CME63C

UNIT – I: Concepts of Mutual Funds (12Hours)

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

UNIT – II: Legal Structure (12Hours)

LegalStructureofMutualFunds-RightsandResponsibilitiesofMarketConstituents– FundMergers and Scheme Takeovers.

UNIT – III: Mutual Funds Regulation (12Hours)

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

UNIT – IV: Accounting of Mutual Funds (12Hours)

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

UNIT – V: Distribution Channels (12Hours)

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

Total Lecture Hours- 60

COURSE OUTCOME

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

TEXT BOOK(S)

1. M.Y.Khan, Financial Services, Tata McGraw Publications Co,Ltd.
2. Dr.Gurusamy, Financial Service and Markets - Vijay Nicole Prints(P) Ltd.
3. Sudhindra Bhat, Indian Financial System and Financial Markets, Vision Books.
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education India.
5. V. A. Avadhani, Investment and Securities Markets in India, Himalaya Publishing House.

REFERENCE BOOK (S)

1. Dr.D.Joseph Anbarasu and others, Financial Services - Sultan Chand & Sons.
2. Mark Mobius, Mutual Fund - John wiley &Sons.
3. Nalini Prava Tripathy , Mutual funds in India–Excel Books
4. NaliniPravaTriparthy, Financial instruments and Services –Prentice Hall of India.
5. Sanjiv Agarwal, A Guide to Indian Mutual Fund Investments, Bharat Publications.

E-RESOURCES

1. https://www.nism.ac.in/mutual-fund-distributors/
2. https://cleartax.in/s/mutual-funds
3. https://Association of Mutual Funds in India (AMFI)

SEMESTER: VI – EC – IV: (a) COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)

Ins. Hrs. /Week : 4   Course Credit: 3   Course Code: U24CME64AP

UNIT– I: Word Processing (12 Hours)

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

UNIT– II: Mail Merge (12 Hours)

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

UNIT– III: Preparing Presentations (12 Hours)

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

UNIT– IV: Spreadsheet and its Business Applications (12 Hours)

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time.

UNIT– V: Tally (12 Hours)

Fundamentals of Computerized accounting–Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version –Configuration of Tally –Tally screens and menus – Creation of company – Creation of groups –Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers–Contra vouchers–Journal vouchers –Editing and deleting vouchers - Introduction to Inventories – Creation of stock categories – Creation of Stock groups –Creation of Stock items- Configuration - Day books– Trial balance – Profit and Loss account – – Balance Sheet.

Total Lecture Hours – 60

Internal - 25 Marks
Autonomous Examination – Practical 75 Marks

COURSE OUTCOME

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

TEXT BOOK(S)

1. R.Paramasivam, Computer Application in Business, 2020 S.Chand & Co, NewDelhi.
2. Dr.Joseph Anbarasu, Computer Application in Business, 2018 Learn tech Press.
3. Mukul Burghate,2020, Computer Application in Business, 2016 TMC Nagpur.
4. V.Raja Raman & Neeharika Adabala,2015, Fundamentals of Computer, PHILearning Private Limited Delhi.
5. A.K.Nadhani, Implementing Tally,2019 BPB Publications.

REFERENCE BOOK (S)

1. Jones & Derek–John wiley & sons 2018 Microsoft office–Inc.
2. Pooja Mathur & Dr.Shruti and Jain, 2016, Computer Applications in Business, Galgotia Publishing Company.
3. Sheraad Paatill, Computer Applications in Business, 2020 Vision Publications
4. S.V.Srinivsasa Vallabhan, Computer Applications in Business 2022 —Sultan Chand & Sons Publication.
5. Dr.R.Parameswaran, Computer Applications in Business, 2021Sultan & Chand Publication.

E-RESOURCES

1. https://examupdates.in/computer-application-in-business-notes/
2. https://mgtblog.com/computer-application-in-business/
3. https://mgtblog.com/computer-application-in-business/tally

SEMESTER: VI – EC – IV: (b) SPREADSHEET FOR BUSINESS
Ins. Hrs. / Week: 4 Course Credit: 3 Course Code: U24CME64B

UNIT– I: Computer Essentials (12 Hours)

Structure of a Computer System – Input / Output Devices – Hardware & Software – Operating System – Files – Folders (Directories) – Copying / Removing / Renaming Files & Folders – Using Basic Applications like Calculators, Notepad, Paint brush – Changing Settings for Display & Themes – Using Various Browsers for Surfing Internet

UNIT– II: Microsoft Word Essentials (12 Hours)

Word Screen Elements – Quick Access Toolbar – Basic Formatting (Fonts, Format Painter, Bullet & Numbering, Alignment, Line Spacing) – Inserting Page Breaks & Blank Pages – Adding Cover Page – Creating Table – Inserting Picture, Shapes, Symbols &Icons, watermark – Headers & Footers – Page Numbering – Setting Margins – Paper Orientation & Size – Table of Content – Footnotes & Endnotes – Citations &Bibliography – Mail Merge – Proof reading – Page Setup & Printing.

UNIT– III: Microsoft Excel Essentials (12 Hours)

Excel Interface, Copying, Moving & Hiding Worksheets – Insert, Hide & Unhide Columns & Rows – All about Formatting (Alignment, Borders, Text Size & Font, Text Wrap, Merge &Centre, Number Formatting) – Creating Table – Basic Excel Formulas – Order of Precedence – Absolute & Relative Cell Referencing – Freeze Panes – Paste Special – Protecting Worksheet & Specific Ranges – Find &Replace Values - Math Functions (SUM, ROUND, SUBTOTAL) – Statistics Functions (COUNT, COUNTA, COUNTBLANK, AVERAGE, MAX, MIN, MEAN, MEDIAN, MODE) – Text Functions (LEFT, RIGHT, MID, PROPER, UPPER, LOWER, TRIM, CONCATENATE) – Logical Functions (IF, OR, AND) - Sort& Filter Data – Conditional Formatting – Data Validation – Text to Column – Creating Basic Charts – Page setup & Printing.

UNIT– IV: Microsoft Power Point Essentials (12 Hours)

Power Point Interface – Quick Access Toolbar – Ribbons – Inserting different types of Slides & Duplicating Slides – Inserting Images, Shapes, Smart Art & Icons – Inserting Table & Charts – Formatting Table & Charts – Inserting Hyperlinks - Animation – Timeline Creation - Slide Transitions – Proofing tools.

UNIT– V: Google Workspace Essentials For Business (12 Hours)

Google Applications – Doc – Sheet – Slides – Meet – Groups – Calendar – Creating Forms with multiple sections & Creating Quiz through Google Forms – Using Google Drive - Collaborating through Google Applications.

Total Lecture Hours - 60

COURSE OUTCOME

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

TEXT BOOK(S)

1. R.Paramasivam, Computer Application in Business, 2020 S.Chand & Co, NewDelhi.
2. Dr.Joseph Anbarasu, Computer Application in Business, 2018 Learn tech Press
3. Mukul Burghate,2020, Computer Application in Business, 2016 TMC Nagpur
4. V.Raja Raman & Neeharika Adabala,2015, Fundamentals of Computer, PHILearning Private Limited Delhi
5. A.K.Nadhani, Implementing Tally,2019 BPB Publications.

REFERENCE BOOK (S)

1. Jones & Derek–John wiley & sons 2018 Microsoft office–Inc.
2. Pooja Mathur & Dr.Shruti and Jain, 2016, Computer Applications in Business, Galgotia Publishing Company
3. Sheraad Paatill, Computer Applications in Business, 2020 Vision Publications
4. S.V.Srinivsasa Vallabhan, Computer Applications in Business 2022 —Sultan Chand & Sons Publication.
5. Dr.R.Parameswaran, Computer Applications in Business, 2021Sultan & Chand Publication

E-RESOURCES

1. https://examupdates.in/computer-application-in-business-notes/
2. https://mgtblog.com/computer-application-in-business/
3. https://mgtblog.com/computer-application-in-business/tally

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMMERCE

SEMESTER: VI – EC – IV: (c) MICRO SOFT EXCEL

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24CME64C

UNIT– I: Introduction (12 Hours)

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT– II: Financial, Logical and Text Functions Financial Functions (12 Hours)

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

UNIT– III: Statistical Analysis (12 Hours)

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

UNIT– IV: Reference (12 Hours)

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT– V: Projects and Applications (12 Hours)

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

Total Lecture Hours- 60

COURSE OUTCOME

1. Develop And Apply Fundamental Spread Sheet Skills.
2. Understanding Various Tools Used In Ms-Excel.
3. Knowledge On Various Statistical Tests in Ms-Excel.
4. Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
5. Develop Trending Application Using MS-Excel.

TEXT BOOK(S)

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.
5. V.Raja Raman & Neeharika Adabala,2015, Fundamentals of Computer, PHILearning Private Limited Delhi.

REFERENCE BOOK (S)

1. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3. HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
5. Pooja Mathur & Dr.Shruti and Jain, 2016, Computer Applications in Business, Galgotia Publishing Company.

E-RESOURCES

1. https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2. https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

UNIVERSITY TIRUCHIRAPPALLI-620024

PART-IVVALUE EDUCATION COURSE

FOR ALL UGARTS, SCIENCE, COMMERCE ANDMANAGEMENT
CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted from the academic year 2022-2023onwards)

Third Year	**PART-IV** **VALUE EDUCATION**	**Semester-VI**
Ins. Hrs. /Week : 2	**(Theory) Code: 24UGVED**	**Credit:2**

OBJECTIVES:

- To understand the philosophy of life and values through Thirukural
- Toanalysethecomponentsofvalueseducationtoattainthesenseofcitizenship
- To understand different types of values towards National Integration and international understanding
- To learn yoga as value education to promote mental and emotional health
- Tounderstandhumanrights,womenrightsandotherrightstopromotepeaceandharmony

UNIT-I: PHILOSOPHY OF LIFE AND SOCIALVALUES:

Human Life on Earth(Kural629)-Purpose of Life(Kural46)-Meaning and Philosophy of Life (Kural 131, 226) -Family (Kural 45), Peace in Family (Kural1025) Society(Kural446), The Law of Life (Kural 952),Brotherhood(Kural807)Five responsibilities/duties of Man(a) to himself(b)to his family(c)to his environment(d)to his society, (e)to the Universe in his lives(Kural43,981).

UNIT-II: HUMAN VALUES AND CITIZENSHIP

Aim of education and value education: Evolution of value oriented education, Concept of Human values: types of Values- Character Formation – Components of Value education- AP JKalam's ten points for enlightened citizenship-The role of media in value building

UNIT-III: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT

Constitutional or national values: Democracy, socialism, secularism, equality, Justice, liberty, freedom and fraternity - Social Values: Pity and probity, self-control, universal brotherhood - Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith -Religious Values: Tolerance, wisdom, character – Aesthetic Values- Love and appreciation of literature and fine arts and respect for the same-National Integration and International Understanding.

UNIT -IV: YOGA AND HEALTH:

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga – Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

UNIT- V: HUMAN RIGHTS:

Concept of Human Rights: Indian and international perspectives- Evolution of Human Rights- definitions under Indian and International documents -Broad classificationofHumanRightsandRelevantConstitutionalProvisions:Rightto Life, liberty ad Dignity- Right to equality- Right against exploitation- Cultural and Educational Right- Economic Rights- Political Rights- Social Rights - Human Rights of Women and Children – Peace and harmony.

UNIT-VI: CURRENT CONTOURS :(for continuous internal assessment only):

BOOKS FOR REFERENCES:

1. Thirukkural with EnglishTranslationofRev.Dr.G.U.Pope,UmaPublication,156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. LeahLevin, Human Rights, NBT, 1998
3. V.R.KrishnaIyer, Dialetics and Dynamics of Human Rights in India, Tagore Law Lectures.
4. Yogic Thearpy- Swami Kuvalayan and a and Dr.S.L.Vinekar, Governmen of India, Ministry of Health, New Delhi.
5. SOUNDHEALTH THROUGHYOGA- Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedaptti, 1999.
6. Grose.D.N–"A text book of Value Education' New Delhi(2005)
7. Gawande . EN – "Value Oriented Education" – Vision for better living. New Delhi (2002) Saruptsons
8. Brain Trust Aliyar- "Value Education for Health, Happiness and Harmony" Erode (2004) Vethathiri publications

COURSE OUTCOMES: After completion of the course the student will be able to:

- Apply the values in thirukural to be peaceful, dutiful and responsible in family and society.
- Develop character formation and sense of citizenship.
- Be secular, self-control, sincere, respectful and moral.
- Master yoga, as an a and meditation to promote mental health.
- Be attitude in alto follow the constitutional rights.

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SEMESTER: VI – PC – GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Ins. Hrs. /Week : 2 Course Credit: 2 Course Code: U24PCCM61

UNIT– I: Indian Polity (06 Hours)

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

UNIT– II: Geography (06 Hours)

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

UNIT– III: Economy (06 Hours)

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.

UNIT– IV: History (06 Hours)

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

UNIT– V: Environment and Ecology (06 Hours)

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization.

Total Lecture Hours - 30

COURSE OUTCOME

1. Develop board knowledge of the different components in polity.
2. Understand the Geographical features across countries and in India.
3. Acquire knowledge on the aspects of Indian Economy.
4. Understand the significance of India's Freedom Struggle.
5. Gain knowledge on Ecology and Environment.

TEXT BOOK(S)

1. Class XI and XII NCERT Geography
2. History – Old NCERT'S Class XI and XII

REFERENCE BOOK (S)

1. M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2. Ramesh Singh (2022), Indian Economy, McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

E-RESOURCES

1. https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2. https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI – 24
GENDER STUDIES

Ins. Hrs. /Week: 1 **Course Credit: 1** **Course Code: 24UGGS**

UNIT – I: Concepts of Gender

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

UNIT – II: Women's Studies Vs Gender Studies

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

UNIT – III: Areas of Gender Discrimination

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

UNIT – IV: Women Development and Gender Empowerment

Initiatives – International Women's Decade – International Women's Year – National Policy for Empowerment of Women – Women Empowerment Year 2001 – Mainstreaming Global Policies.

UNIT – V: Women's Movements and Safeguarding Mechanism

In India National /State Commission for Women (NCW) –All Women Police Station–Family Court –Domestic Violence Act–Prevention of Sexual Harassment at Work Place Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – $73^{rd}$and 74^{th} Amendment for PRIS.

References

1. BhasinKamala,UnderstandingGender:GenderBasics,NewDelhi:WomenUnlimited, 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics , New Delhi: Women Unlimited ,2004.
3. Bhasin Kamala, What is Patriarchy? : Gender Basics, New Delhi :WomenUnlimited,1993.
4. PernauMargrit,AhmadImtiaz,ReifeldHermut(ed.,)FamilyandGender:ChangingValues in Germany and India ,New Delhi:SagePublications,2003.
5. AgarwalBina,HumphriesJaneandRobeynsIngrid(ed.,)Capabilities,Freedom,andEquality: Amartya Sen's Work from a Gender Perspective, New Delhi : Oxford UniversityPress,2006.
6. Rajadurai. S.V,Geetha.V,Themes in Caste Gender and Religion, Tiruchirappalli : BharathidasanUniversity,2007
7. Misra Geetanjali, Chandiramani Radhika (ed.,) Sexuality , Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi : SagePublication,2005.
8. Rao Anupama (ed.,) Gender &Caste : Issues in Contemporary Indian Feminism,New Delhi : Kali for Women, 2003
9. SahaChandana,Gender Equity and Gender Equality: Study of Girl Child in Rajasthan, Jaipur: RawatPublication,2003.
10. KrishnaSumi, (ed.,),Livelihood and Gender : Equity in Community Resource Management, New Delhi : SagePublication,2004.
11. Pludi.A Michele(ed.,) praeger Guide to the Psychology of Gender ,London: Praeger Publisher,2004.
12. Wharton.SAmy,TheSociologyofGender:AnIntroductiontoTheoryandResearch, USA : BlackwellPublishing,2005
13. MohantyManoranjan(ed.,)Class,Caste,Gender:ReadingsinIndianGovernmentand Politics – 5,New Delhi : Sage Publications,2004.
14. Arya Sadhna Women ,Gender Equality and the State ,New Delhi :Deep &Deep Publication.