

**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS COLLEGE FOR WOMEN**  
(Autonomous) Thanjavur - 613 007, Tamil Nadu, India.

Affiliated to Bharathidasan University  
Re-Accredited by NAAC with 'B' Grade



**CBCS & OBE**  
Scheme of Instruction and Syllabus for  
**B.Com**

(I to VI Semester)

Effective from 2022 - 2023 and onwards

**PG & RESEARCH DEPARTMENT OF  
COMMERCE**



## OUTCOME BASED EDUCATION (OBE)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications such as a Bachelor's Degree programmes 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 in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learning associated with programmes of study and courses within a programme.

### COPO MAPPING

Programme Outcomes (POs) explain the Knowledge, Skills and Attitude that the students are expected to attain upon graduation. Course Outcomes (COs) outline the course specifications to be acquired by students. COs are the statements of Knowledge/ Skills/ Attitude that students are expected to know, understand and perform, as a result from their learning experiences. The COs are mapped to at least one of the POs. When designing the COs, faculty handling the course should map their COs to the appropriate PO in order to ensure that all POs are delivered throughout the period of study. The various correlation levels for the measurement of COs and POs mapping is measured in four scale: "--" is No Correlation, 1 is Low, 2 is Moderate and 3 is high Correlation. The questions are framed in such a way that it should satisfy Bloom's Taxonomy, wherein each question is mapped to the appropriate course outcome of the respective course, which is evaluated based on the set attainment levels by the department.

### ASSESSMENT AND ATTAINMENT

Assessment methods are categorized into two - as direct method and indirect method to assess COs and POs. CO assessment methods are employed Direct assessment method and indirect assessment method are considered for 80% and 20% weightages respectively. The indirect method done through surveys from the stakeholders (Alumni, Parents and Employers) to reflect their views on student's learning after 2 or 3 years of graduation.

Course End Analysis (CEA) is direct method and is a technique to measure the attainment of COs and POs directly from levels of internal components. The direct methods display the student's knowledge and skills from their performance in the continuous internal assessment tests, semester examinations and supporting activities such as seminars, assignments, case study, group discussion, quiz, etc.,



**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS COLLEGE FOR WOMEN  
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**PG & RESEARCH DEPARTMENT OF COMMERCE**

**I. VISION**

To develop the women students into emancipated and empowered citizens, participating in the process of nation building with professional competence and confidence.

**II. MISSION**

- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs
- ❖ To introduce professional courses, short-term, long-term and need based
- ❖ To adopt latest educational technology such as use of computer, internet etc.
- ❖ To provide quality education for preparing students to compete with the global scenario.
- ❖ To prepare students to face challenges in life.
- ❖ To provide a platform for nurturing the spirit of entrepreneurship
- ❖ To instill discipline amongst the student.



**III. PROGRAM OUTCOME (PO)**

- PO 1 :** Recognize the various concepts within the disciplines of commerce and accountancy
- PO 2 :** Understand the need for effective communication, decision making & problem solving in day to day business affairs
- PO 3 :** Determine the role of businessman, entrepreneur, manager, consultants.
- PO 4 :** Apply quantitative & qualitative knowledge in future career.
- PO 5 :** Demonstrate progressive effective domain development of values, the role of accounting in society & business.
- PO 6 :** Acquire practical skills to work as tax consultant, audit assistant and other financial supporting services
- PO 7 :** Anticipate progressive learning of commerce & management related issues.
- PO 8 :** Prove proficiency to engage in competitive exams like CA, CS, ICWA & other Courses.

- PO 9 :** Obtain relevant career skills in the field of Commerce, Accounting & Management disciplines.
- PO 10 :** Analyze relationship among commerce, trade, industry services, management & administration.
- PO 11 :** Evaluate evidence in the commerce discipline towards organizations & society.
- PO 12 :** Apply different concepts in starting and managing business and realize the social responsibility.



*P. M. P. D. S. P.*  
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#### IV. Programme Structure

##### B.Com Course CBSC Structure with OBE (for the candidates admitted from 2022-23)

Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	LC1	22K1T1	செய்யுள் (இக்கால இலக்கியம்), சிறுகதை, பயன்முறைத் தமிழ், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
	II	ELC1	22K1E1	English for Effective Communication - I	6	3	3	25	75	100
	III	CC1	22K1CO01	Financial Accounting	7	6	3	25	75	100
	III	CC2	22K1CO02	Business Law	5	5	3	25	75	100
	III	AC1	22K1COACO1	Business Economics	4	3	3	25	75	100
	IV	VE	22K1VE	Value Education	2	2	3	25	75	100
	Total					30	22	-	-	-
II	I	LC2	22K2T2	செய்யுள் (இடைக்கால இலக்கியம்), புதினம், தமிழில் தொடரிலக்கணம், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
	II	ELC2	22K2E2	English for Effective Communication - II	6	3	3	25	75	100
	III	CC3	22K2CO03	Business Statistics	7	6	3	25	75	100
	III	CC4	22K2CO04	Auditing	5	5	3	25	75	100
	III	AC2	22K2COACO2	Business Environment	4	3	3	25	75	100
	IV	ES	22K2ES	Environmental Studies	2	2	3	25	75	100
	Total					30	22	-	-	-
III	I	LC3	22K3T3	செய்யுள் (காப்பியங்கள்) உரைநடை, அலுவல் முறை மடல்கள், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
	II	ELC3	22K3E3	English for Effective Communication - III	6	3	3	25	75	100
	III	CC5	22K3CO05	Business Mathematics	7	6	3	25	75	100
	III	CC6	22K3CO06	Principles of Marketing	5	4	3	25	75	100
	III	AC3	22K3COACO3	Business Communication	4	3	3	25	75	100
	IV	NME 1	22K3COELO1	General Commercial Knowledge	2	2	3	25	75	100
		ECC1	22K3ECCCO1:1	Event Management	-	3	3	-	-	100
			22K3ECCCO1:2	MOOC (Value Added)*	-	3	3	-	-	100
		ECC2	22K3ECCCO2	Digital Marketing (Add On)*	-	4	-	-	-	-
Total					30	21	-	-	-	600





**V. Electives : B.Com - List of Elective Courses 2022-2023**

Semester V	Major Based Elective I	Code	Semester IV	Skill Based Elective I	Code
MBE1:1	Principles of Insurance	22K5COELCO1:1	SBEC 1	Life Skills : Love and Compassion	22K4SBEC1
MBE1:2	Stock Market Operations	22K5COELCO1:2			
Semester VI	Major Based Elective II		Semester V	Skill Based Elective II	
MBE2:1	Elements of E-Commerce	22K6COELCO2:1	SBEC 2:1	Office Management	22K5SBEC2:1
MBE2:2	Practice of Life Insurance	22K6COELCO2:2	SBEC 2:2	Sales Management	22K5SBEC2:2
Semester VI	Major Based Elective III		Semester V	Skill Based Elective III	
MBE3:1	Financial Markets and Services	22K6COELCO3:1	SBEC 3:1	External Internship	22K5SBEC3:1
MBE3:2	Regulations of Insurance Business	22K6COELCO3:2	SBEC 3:2	Internal Internship	22K5SBEC3:2
			SBEC 3:3	Field Work	22K5SBEC3:3

**Non Major Elective - Semester III**

Sl.NO	Course Title	Code	Department
1	பணித்தேர்வுத் தமிழ்	22K3TELO1	Tamil
2	English for Enhanced Competence-I	22K3EEL01	English
3	History of Freedom Struggle in India (1885-1944)	22K3HELO1	History
4	Basics of Indian Economy	22K3ECELO1	Economics
5	Operations Research-I	22K3MELO1	Mathematics
6	Laser Physics	22K3PELO1	Physics
7	Agro chemistry	22K3CHELO1	Chemistry
8	Mushroom Technology	22K3BELO1	Botany
9	Poultry science	22K3ZELO1	Zoology
10	Geography for Competitive Examinations I	22K4GELO1	Geography
11	Statistical Methods	22K3SELO1	Statistics
12	Introduction to IT	22K3CSELO1	Computer Science
13	General Commercial Knowledge	22K3COELO1	Commerce
14	An Introduction to Principles of Management	22K3BBELO1	Business Administration

**Non Major Elective - Semester IV**

Sl.NO	Course Title	Code	Department
1	இணையமும் தமிழும்.	22K4TELO2	Tamil
2	English for Enhanced Competence-II	22K4EEL02	English
3	Panchayat Raj with Special reference to Tamil Nadu	22K3HELO2 #	History 22K4 HEC 2
4	Economics for Competitive Examination	22K3ECELO2	Economics 22K4 ECEL 02
5	Operations Research- II	22K4MELO2	Mathematics
6	Solar Energy	22K4PELO2	Physics
7	Hydro Chemistry	22K4CHELO2	Chemistry
8	Horticultural Practices and Gardening.	22K4BELO2	Botany
9	Vermiculture	22K4ZELO2	Zoology
10	Geography for Competitive Examinations II	22K4GELO2	Geography
11	Bio Statistics	22K4SELO2	Statistics
12	Fundamentals of Web designing	22K4CSELO2	Computer Science
13	Women Entrepreneurship	22K4COELO2	Commerce
14	An Introduction to Organizational Behaviour	22K4BBELO2	Business Administration

**Add-on Course: Semester III : Digital Marketing**



P. M. P. Anand  
HOD OF COMMERCE  
29/4/2022  
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**VI. Details on the number of courses, Instruction hours and credits**

Course	Course Title	No. of Courses	Instruction Hours	Credits
Part I	Tamil	4	24	12
Part II	English	4	24	12
Part III	Core Course (Theory 14 & Practical 1)	15	86	75
Part III	Allied Course (Theory 4)	4	16	12
Part III	Major Based Elective	3	15	11
Part IV	Skill Based Elective	3	4	6
	Non Major Elective Course (NME)	2	4	4
	Value Education	1	2	2
	Environmental Studies	1	2	2
	SSD	1	2	2
Part V	Extension Activities	-	-	1
	Gender Studies	1	1	1
	<b>Total</b>	<b>39</b>	<b>180</b>	<b>140</b>
	<b>ECC 1,2,3</b>	<b>3</b>	<b>-</b>	<b>10</b>

**VII. SEMESTER – WISE COURSE STRUCTURE**

Semester	Course	Total Courses	Ins. Hr/ week	Credit
I	LC1, ELC1, CC1, CC2 AC1, VE	6	30	22
II	LC2, ELC2, CC3, CC4, AC2, ES,	6	30	22
III	LC3, ELC3, CC5, CC6, AC3, NME1,	6	30	21
IV	LC4, ELC4, CC7, CC8, AC4, NME2, SBEC1,	7	30	22
V	CC9, CC10, CC11 P, CC12, MBE1, SBEC2, SBEC3, SSD	8	30	28
VI	CC13, CC14, CC15, MBE2, MBE3, GS (+Ext Act)	6	30	25
	<b>TOTAL</b>	<b>39</b>	<b>180</b>	<b>140</b>



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### VIII. Continuous Internal Assessment System

	Maximum	Components			Passing Minimum
		Attendance	CIA	Seminar / Assignment	
Theory	25	05	15	05	10
Practical*	40	05	15	20 (Model Practical)	16

### IX. Question Pattern

	Part A	Part B	Part C
Semester Exam: Theory (75)	20 X 1=20 (Answer All)	5 X 5= 25 (Internal choice)	3 X10 =30(Open choice)
Semester Exam: Practical (60)	4X10 = 40*	10+10 (Viva + Record)	-
Semester Exam: SBEC Theory (75)	5 X 5= 25 (Internal choice)	5 X10 =50(Open choice)	-
ECC (100)	20x2=40 (Answer All)	5x6=30 (Internal Choice)	3x10=30 (Open Choice)
CIA Exam: Theory (50)	10 X 1=10 (Answer All)	4 X 5= 20 (Internal choice)	2 X10 =20(Open choice)
CIA SBEC Theory (50)	4 x5 = 20 (Internal choice)	3 X10 =30(Open choice)	-
Model Exam Theory (75)	20 X 1=20 (Answer All)	5 X 5= 25 (Internal choice)	3 X10 =30(Open choice)

### X. Question Allocation and Blooms Taxonomy for (Direct) Assessment

Unit	Section & Marks	Question Number	Blooms Level	Action Verbs
I	A (1 mark)	1-4	I / II	<i>Level I: Choose, Define, Find, How, Label, List, Match, Name, Select, Show, Tell, What, When, Where, Which, Who, Why</i>
	B (5 mark)	21 (a) and (b)	I / II	<i>Level II: Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Show, Summarize, Translate</i>
	C (10 mark)	26	I / II	
II	A (1 mark)	5-8	I / II	<i>Level III: Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize</i>
	B (5 mark)	22 (a) and (b)	I / II	
	C (10 mark)	27	I / II	
III	A (1 mark)	9-12	I / II	<i>Level IV: Analyze, Assume, Categorize, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme</i>
	B (5 mark)	23 (a) and (b)	III / IV	
	C (10 mark)	28	III / IV	
IV	A (1 mark)	13-16	I / II	<i>Level V: Agree, Appraise, Assess, Award, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value</i>
	B (5 mark)	24 (a) and (b)	III / IV	
	C (10 mark)	29	V / VI	
V	A (1 mark)	17-20	I / II	<i>Level VI: Adapt, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory</i>
	B (5 mark)	25 (a) and (b)	V / VI	
	C (10 mark)	30	V / VI	

BL	No. Of Questions (Sections)			Total Marks	% of Marks
	A	B	C		
I. Remembering	12	4	2	12	50
II. Understanding	08				
III. Applying	-	4	2	20	33
IV. Analyzing	-				
V. Evaluating	-	2	1	10	17
VI. Creating	-				
<b>Total Questions</b>	<b>20</b>	<b>10</b>	<b>5</b>	<b>120</b>	<b>100</b>

P. M. J. Joseph  
29/07/2022  
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## SEMESTER - I

### SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS

#### FINANCIAL ACCOUNTING

Core Course : CC1  
Instruction Hours :7  
Credit :6

Maximum Marks : 100  
Code :22K1CO01

#### COURSE OBJECTIVES:

- To gain working knowledge of the principles and procedure of accounting and their application in preparing final accounts.
- To develop knowledge on different depreciation methods to select suitable method of depreciation for fixed assets.
- To give knowledge and application skills on bills of exchange and its allied aspects.
- To learn basic concepts of partnership and accounting treatment in the case of admission and retirement of partners.
- To evaluate the impact of insolvency in partnership at different situations and accounting treatment and piecemeal distribution.
- To impart knowledge on artificial intelligence, block chain, green accounting.

#### UNIT- I : FUNDAMENTALS OF ACCOUNTING

Fundamentals of book keeping – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance – Final accounts of a sole trader with adjustments – Errors and rectification.

#### UNIT- II : DEPRECIATION

Nature of Depreciation - Need for and significance of depreciation- Methods of Computing Depreciation – Reserves and provisions

#### UNIT- III : BILLS OF EXCHANGE

Parties to a Bills of Exchange – Types of Bills of Exchange –Dishonour of Bills-Noting Charges- Accounting Treatment - Average due date – Account current.

#### UNIT -IV : PARTNERSHIP:ADMISSION AND <sup>Retirement</sup>REITREMENT

Introduction – Admission of a partner – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill – Capital adjustment – Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment of goodwill through capital A/c only – Settlements of accounts.

#### UNIT- V : DISSOLUTION OF PARTNERSHIP

Modes of Dissolution – Insolvency of partnership – Garner Vs. Murray – Insolvency of all partners – Deficiency accounts – piecemeal distribution – proportionate capital method only.

#### CURRENT CONTOUR : (Not for Examination) EMERGING TRENDS

Artificial Intelligence in Accounting – Robotic process Automation – Role of Block chain in maintaining ledger and reconciliation of Accounts- Green Accounting -Environmental Accounting – Social Responsibility Accounting









**SEMESTER - I**

**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**

**BUSINESS LAW**

**Core course : CC2**  
**Instruction Hours : 5**  
**Credit : 5**

**Maximum Marks : 100**  
**Code : 22K1CO02**

**COURSE OBJECTIVES :**

- To highlight the provisions of law governing the general contract and special contract.
- To understand the legal remedies available in the law to the business and other people.
- To communicate effectively by using standard business and legal terminology.
- To understand about the basics required for the business performance.
- To obtain practical knowledge of the business.
- To identify the recent trends in business law.

**UNIT-I : FORMATION OF CONTRACT**

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

**UNIT-II : OFFER, ACCEPTANCE AND CONSIDERATION**

Offer-Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition –types – Essentials.

**UNIT-III : OTHER ELEMENTS OF VALID CONTRACT**

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object- Void agreements-Unlawful Agreements.

**UNIT-IV : PERFORMANCE OF CONTRACT**

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essential Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

**UNIT-V : SALE OF GOODS ACT**

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

**CURRENT CONTOUR : (Not for Examination) CYBER SECURITY**

*AI- Automation –cyber security – client – led change – alternative legal service – final thoughts.*







**SEMESTER - I**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**BUSINESS ECONOMICS**

Allied Course : AC1  
Instruction Hours : 4  
Credit : 3

Maximum Marks : 100  
Code : 22K1COACO1

**COURSE OBJECTIVES:**

- To acquire knowledge about business economics, utility analysis and role of business economist.
- To learn about the concepts and principles of production functions in various economic situations.
- To identify the demand analysis and supply of laws.
- To enhance the relationship between cost and output.
- To learn about different types of market structure.
- To find out the emerging trends in business economics.

**UNIT-I : INTRODUCTION TO BUSINESS ECONOMICS**

Business Economics : Definitions, scope, role in Business decisions - Economics systems – Theories of economics - Interdependence of Micro and Macro Economics – Theory of firm - Production Possibility Curve - Opportunity Cost – Consumer preference - Utility analysis and Types of Utility - Introduction to Cardinal and Ordinal Approaches - Indifference curve analysis - Roles of business economist.

**UNIT-II : PRODUCTION LAWS AND FUNCTIONS**

Production Concept - Importance and Factors of Production - Theory Production Function: Meaning, Concept of productivity and technology – Production laws - Short Run and long run production function - Introduction to Isoquants.

**UNIT-III : DEMAND AND SUPPLY LAWS**

Demand and its Determination: Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – Supply law – Elasticity of supply.

**UNIT-IV : COST OUTPUT RELATIONSHIP**

Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - Short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - Cost control and cost reduction - Concept of Revenue - Different Types of Revenues- Scale of economies.

**UNIT-V : MARKET STRUCTURE**

Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs - Imperfect competitions: Monopoly: features -Short-run and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - Causes for the existence of oligopolistic firms in the market rather than perfect Competition - Difference between perfect and Imperfect competitions.





**CURRENT CONTOUR : (Not for Examination) FRANCHISING**

Franchising – Meaning – Features – Functions - Advantages and disadvantages – Knowledge Process  
Outsourcing – Digital Economy.

**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understanding the basic concepts of Business Economics, consumer preference, application of utility analysis and difference between Micro and Macro Economics.
- Acquire knowledge about the factors of production, theory of production function and Law of production.
- Explain the basic concepts of demand and supply, determinants of elasticity, different forecasting techniques and law of supply.
- Estimate the cost function, difference between short-run and long- run cost function. Analysis of cost - out put relationship, cost function and revenues.
- Compare and contrast four basic market types, price-output decisions both in short and long-run, monopolistic and oligopoly competition. Effect of non-price factors on products and services of monopolistic and oligopoly firms.

**TEXT BOOK:**

1. Shankaran. S, *Business Economics*, Chennai, Margham Publications, 2016.

**BOOKS FOR REFERENCE:**

1. Yogesh Maheswari, *Managerial Economics*, New Delhi, Phi Learning.
2. Ghosh& Choudhury, *Managerial Economics*, New Delhi, Cengage Learning.
3. Gupta G.S, *Managerial Economics*, New Delhi, Tata Mc Grawhill, 2006.

**CO-PO Mapping with Programme Outcomes : BUSINESS ECONOMICS - 22K1COACO1**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	3	3	1	3	3	3	3	2	1
2	3	3	3	3	2	2	2	2	2	3	2	2
3	3	3	3	3	3	3	3	2	2	3	2	3
4	3	3	2	2	3	3	3	2	2	3	2	3
5	3	3	2	2	3	3	3	3	3	3	2	3
Avg.	3	3	2.4	2.6	2.8	2.4	2.8	2.4	2.4	3	2	2.4

1-Low, 2-Moderate, 3-High Correlation



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SEM I	VE	VALUE EDUCATION	22K1VE	Ins.Hrs.2	Credit:2
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CO	STATEMENT	
	After successful completion of the course, the students will be able to	
1	Know the value education by various religions.	K1
2	Learn and practice social value and responsibilities.	K2
3	Understand and start applying the essential steps to become good leaders.	K2
4	Analyse the personal value, mind culture value personal health.	K4
5	Collecting news details about value education and to encourage writing skills highlight moral value.	K6
K1 – Remember; K2 - Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate; K6 – Create		

#### UNIT - I

1. Introduction: Definition of Value Education – Need for Value Education – Teachings of values by various religions like Hinduism, Buddhism, Christianity, Jainism, Islam etc.

#### UNIT - II

##### 2 Living & Social Values

- 2.1 Living Values: Peace, respect, co-operation, freedom, happiness, honesty, humility, love, responsibility, simplicity, tolerance, optimism and positive thinking
- 2.2 Social values: Love and Compassion, Sharing and Generosity, Politeness and Courtesy, Gratitude, Duty and Responsibilities towards Society, Tolerance and Unity.

#### UNIT - III

- 3.1 Role of Visionaries and Leaders in Social Reforms: Rajaram Mohan Roy, Mahatma Gandhi, Swami Vivekananda, EVR Periyar, Mother Therasa.





3.2 **Value Crisis:** Religious Fundamentalism and Terrorism – Corruption in Society– commerce without Ethics – Education without Character – Wealth without efforts

3.3 Time Management

#### UNIT - IV

4. **Yoga:** Teaching yoga – Manavalakkalai- by Qualified Yoga Teachers – The aim is to acquire Physical Health – Mental Acuteness- Strength of Life Forces and Wisdom – to achieve a holistic way of life- to take up and get involved in Social Welfare Activities – to learn their commitment to society.

#### UNIT - V

5.1 **Human Rights :** Child Labour – Womens Rights – Bonded Labour – Problems of Refuges.

5.2 **Role of State Public service Commission:**Constitution provisions and formation-methods of recruitment – rules and notification , syllabi for different exams – written and oral – placement.

#### Teaching Learning Process

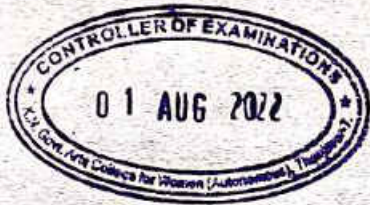
1. Conventional chalk and board teaching.
2. Class interaction and discussions.
3. Power point presentations for important topics.

#### References

1. Radhakrishna, "Religion and Culture"(1968), Orient paperbacks, New delhi.
2. Das,M.S.&Guptha,V.K.(1995),"Social Values among Youth Adults: A Changing Scenario", New Delhi.
3. Venkataiah. M(ed.), (1998), "value Education New Delhi, A PH Publishing Corporation.



4. Sharma.O.P.,(1997),”value Education in Action” New Delhi, University Book House.
5. Chakraborti, Mohit.,(1997)”value Education:Changing Perspectives”, New Delhi,kanishka Publishers, Distributors.
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7. D.Kulanthaiyaya “Evai manitha urimaigal “ Narmadha Publishers.



*Alvin* 7.3.2022

HOD of Chemistry,  
Kunthavai Naachiyar Government  
Arts College for Women (Autonomous),  
THANJAVUR - 613 007, TN.



SEMI I	VE	விழுமக் கல்வி	22K1VE	Ins.Hrs.2	Credit:2
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### அலகு - I

- 1.1 முகவுரை : விழுமக்கல்வி என்பதன் வரையறை - விழுமக் கல்வியின் அவசியம் - பல்வேறு சமயங்களில் கல்வியின் மதிப்பு பற்றிய போதனைகள் - இந்து சமயக்கல்வி, புத்த சமயக்கல்வி, கிறிஸ்தவ சமயக்கல்வி, ஜைனமத நன்னெறிகள், இஸ்லாமிய சமயக்கல்வி.

### அலகு - II

#### 2 வாழ்க்கை மற்றும் சமூக நெறிமுறைகள்

- 2.1 வாழ்க்கை நெறிமுறைகள் : அமைதி, மதிப்பு, ஒற்றுமை, சுதந்திரம், மகிழ்ச்சி, நேர்மை, தாழ்மை, அன்பு, பொறுப்பு, எளிமை, சகிப்புத்தன்மை, நம்பிக்கை தளராதிருத்தல் மற்றும் நேர்மறை எண்ணங்கள்.
- 2.2 சமூக நெறிமுறைகள் : அன்பு மற்றும் இரக்கம், பகிர்தல் மற்றும் உதாரகுணம், பணிவு மற்றும் மரியாதை, நன்றி மனநிலை, கடமை மற்றும் பொறுப்பு, சகிப்புத்தன்மை மற்றும் ஒற்றுமை.

### அலகு - III

- 3.1 தொலைநோக்கு சிந்தனையாளர்களின் சமுதாய சீர்திருத்தங்கள் ராஜராம் மோகன் ராய், மகாத்மா காந்தி, சுவாமி விவேகானந்தா, ஈ.வே.இரா பெரியார், அன்னை தெரசா.
- 3.2 விழுமச் சீரழிவு : சமயசார்பு நம்பிக்கை மற்றும் பயங்கரவாதம் சமுதாயத்தில் ஊழல் - நீதியில்லாத வணிகம் - நல்லொழுக்கமில்லாத கல்வி - உழைப்பில்லாத செல்வம்.
- 3.3 நேரத்தை நிர்வகித்தல்.

### அலகு - IV

- 4.1 யோகா : யோகா கற்பித்தல் - மனவளக்கலை - தகுதி வாய்ந்த யோகா ஆசிரியர்கள் - உடல் ஆரோக்கியம் மேம்படுவதற்கான நோக்கம் - மனத்திடம் - வாழ்க்கையின் வலிமை மற்றும் ஞானம் - வாழ்க்கையின் முழுமையை அடைய வழி - சமூக நல ரீதியான செயல்பாடுகளில் தேர்தெடுத்தல் மற்றும் ஈடுபடுதல்.

### அலகு - V



- 5.1 மனித உரிமைகள் : குழந்தை தொழிலாளர் - பெண்கள் உரிமைகள் - ஒப்பந்த தொழிலாளர் - அகதிகளின் பிரச்சனைகள்.
- 5.2 மாநில அரசு பணியாளர் தேர்வாணையத்தின் பங்கு : அரசியலமைப்பு ஒதுக்கீடுகள் மற்றும் உருவாக்கம் - பணியமர்த்தங்களின் முறைகள் - விதிகள் மற்றும் அறிவிப்புகள், வெவ்வேறு தேர்வுக்களுக்கான பாடத்திட்டம் - எழுத்து மற்றும் வாய்வழி - வேலைவாய்ப்பு.

**CO – PO Mapping :**

**Value Education**

**Code : 22K1VE**

CO/PO	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										
5										

*1 – Low, 2 – Moderate, 3 – High correlation*



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21.3.2022

HOD of Chemistry,  
Kunthavai Naachiyar Government  
Arts College for Women (Autonomous),  
THANJAVUR - 613 007, TN.



**SEMESTER - II**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**BUSINESS STATISTICS**

Core Course : CC3  
Instruction Hours : 7  
Credit : 6

Maximum Marks : 100  
Code : 22K2CO03

**COURSE OBJECTIVES:**

- To provide basic knowledge about averages.
- To impart knowledge about Measures of Dispersion and skewness.
- To provide clear knowledge about Correlation and Regression.
- To provide a reasonable knowledge about index numbers.
- To obtain basic knowledge in Analysis of Time Series.
- To impart knowledge in the sampling techniques.

**UNIT-I : INTRODUCTION AND MEASURES OF CENTRAL TENDENCY**

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

**UNIT-II : MEASURES OF DISPERSION**

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

**UNIT-III : CORRELATION AND REGRESSION**

Correlation - Types of Correlation - Measures of Correlation - Karl Pearson's Co-efficient of Correlation - Spearman Rank Correlation Co-efficient. Simple regression analysis - Regression equation. Fitting of Regression lines - Relationship between Regression Co-efficient and Correlation Co-efficient.

**UNIT-IV : INDEX NUMBERS**

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

**UNIT-V : ANALYSIS OF TIME SERIES**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only. Indian Statistics – Birth and Death rates – Crude, Correlated and Standardized – Methods of Economic survey, preparation of schedules and questionnaires.



**CURRENT CONTOUR : (Not for Examination) SAMPLING**

Census versus sample surveys, Simple random sampling stratified sampling systematic sampling, sampling with probability proportional to size. Ratio and regression methods of estimation. Principles of designs of experiment. Lay out and analysis of completely randomized, randomised block and Latin square designs. .

**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Acquire knowledge about averages to be used in Business Research.
- Gain knowledge about deviations and skewness.
- Gain knowledge about the application of Correlation and Regression.
- Get an in depth knowledge about Index Numbers.
- Acquire knowledge in sampling techniques and its application in Business Research.

**Note:** Question Paper shall cover 80% Problems & 20% Theory.

**TEXT BOOK :**

1. Gupta, S.P., *Statistical Methods*, New Delhi, Sultan Chand & Sons, 2007.

**BOOKS FOR REFERENCE :**

1. Arora.P.N., Amit Arora, Arora, S., *Business Statistics*, New Delhi, S. Chand & Co.Ltd., 2008.
2. Gupta S.C., Kapoor, V.K., *Fundamentals of Mathematical Statistics*, New Delhi, S. Chand & Sons, 2009.
3. Gupta, S.P., Gupta, M.P *Business Statistics*, New Delhi, Sultan Chand & Sons.

**CO-PO Mapping with Programme Outcomes: BUSINESS STATISTICS - 22K2CO03**

CO PO – Correlation probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	2	3	3	2	3	2	3	2	2	2	3	-
2	2	2	2	2	2	2	3	3	1	2	3	1
3	1	3	2	2	3	3	2	2	2	3	2	1
4	2	3	3	2	3	2	1	2	1	3	2	-
5	2	3	2	3	3	3	2	1	3	2	1	2
Avg.	1.8	2.8	2.4	2.2	2.8	2.4	2.2	2	1.8	2.4	2.2	0.8

1-Low, 2-Moderate, 3-High Correlation



P. M. Singh  
HOD OF COMMERCE



**SEMESTER - II**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**AUDITING**

Core Course	: CC4	Maximum Marks	: 100
Instruction Hours	: 5	Code	: 22K2CO04
Credit	: 5		

**COURSE OBJECTIVES:**

- To understand the features, techniques of auditing, process of gathering evidence of present day auditing in India.
- To assess the internal audit, audit techniques and the concepts of internal control and internal checks.
- To acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities.
- To discuss the rights and duties of auditors and other assurance providers and how these have changed over time.
- To understand the emerging areas in auditor and Government audit.
- To distinguish between audit and investigations, and describe various companies' investigation process.

**UNIT-I : INTRODUCTION**

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

**UNIT-II : PREPARATION FOR AUDIT**

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

**UNIT-III : VOUCHING VERIFICATION AND VALUATION**

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions -Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

**UNIT-IV : LAWS RELATING TO COMPANY AUDITOR**

Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.



## UNIT-V : EMERGING AREAS IN AUDITING AND GOVERNMENT AUDIT

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit -Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India – Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India.

### **CURRENT CONTOUR : (Not for Examination) INVESTIGATION**

Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

### **COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understand the features and objectives of auditing and related services.
- Describe and discuss the regulatory framework of preparation for audit.
- Understand vouching verification and valuation by an auditor.
- Explain the laws relating to company auditor.
- Identify Emerging Areas in Auditing and Government Audit.

### **TEXT BOOK:**

1. Natarajan, L., *Practical Auditing*, Chennai, Margham Publications, 2019.

### **BOOKS FOR REFERENCE :**

1. Tandon, B.N., *A Hand Book of Practical Auditing*, New Delhi, S.Chand & Co, 1997.
2. Sundar, K., and Paari, *Practical Auditing*, Chennai, Vijay Nicole, Imprints Private Ltd, , 2015.
3. Kamal Gupta, *Contemporary Auditing*, New Delhi, Tata McGraw Hill,

### **CO-PO Mapping with Programme Outcomes: AUDITING - 22K2CO04**

CO PO – Correlation probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	2	3	3	3	3	3	3	3	3	3	1	3
2	3	2	2	3	3	3	3	3	3	3	2	3
3	3	3	3	3	3	3	3	2	3	3	3	3
4	3	3	3	3	3	3	3	3	3	3	3	3
5	3	3	3	3	3	2	3	3	3	3	3	2
Avg.	2.8	2.8	2.8	3	3	2.8	3	2.8	3	3	2.4	2.8

1-Low, 2-Moderate, 3-High Correlation

P. M. [Signature]  
HOD OF COMMERCE 27/08/2022





**SEMESTER – II**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**

**BUSINESS ENVIRONMENT**

Allied Course : AC2  
Instruction Hours : 4  
Credit : 3

Maximum Marks : 100  
Code : 22K2COACO2

**COURSE OBJECTIVES:**

- To provide an overview of business environment in India
- To analyze, and appreciate, the importance of key environmental factors
- To study the impact of environmental factors on the business policies and decisions.
- To understand the concept of corporate governance, social responsibility of business and business ethics.
- To describe the concepts of natural and technological environment.
- To understand different types of ethical standards and programme.

**UNIT-I : AN OVERVIEW OF BUSINESS ENVIRONMENT**

Introduction to Business Environment - Nature and Scope of Business - Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment – Environmental Analysis - Managing Diversity - Nature and scope of business.

**UNIT-II : POLITICAL AND LEGAL ENVIRONMENT**

Political Environment Meaning – Importance and Factors - The Constitutional Environment – Effectiveness of Constitutional Environment Rights – Functions and Role – Types of the State – legal Environment – legal Environment factors

**UNIT-III: SOCIAL AND CULTURAL ENVIRONMENT**

Demographic Environment - Culture & Business - Business and Society - Social Responsibilities of Business - Business Ethics & Values – Corporate Governance.

**UNIT-IV: ECONOMIC ENVIRONMENT**

Economic Systems - Economic Planning- Economic Parameters- Economic Policies - Consumer Protection Act and Competition Act, 2008 - Liberalization, Privatization and Globalization of Indian Economy.

**UNIT-V : NATURAL AND TECHNOLOGICAL ENVIRONMENT**

Natural Environment: Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalization.







SEM II	ES	ENVIRONMENTAL STUDIES	22K2ES	Inst. Hrs 2	Credit 2
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CO	STATEMENT
1	To learn the concept and importance of Environmental Studies.
2	To create awareness about the essentials of the preservation of Natural Resources.
3	To explore India as a Land of Mega Bio-Diversity.
4	To study various Environmental Pollutions and to create awareness on reducing the Pollutions.
5	To understand the close connection between Pollution and Environment.

#### UNIT I

Definition, Scope and Importance – Need for Public Awareness.

#### UNIT II

Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

#### UNIT III

Eco Systems remaining – Forest Eco system – Grassland Eco system – Desert Eco system – Aquatic Eco system – Bio Geographical classifications of India – Hot-spots of Bio Diversity.

#### UNIT IV

Environmental Pollution – Air Pollution – Creating Awareness on reducing the usage of Fireworks – Water Pollution – Soil Pollution – Noise Pollution – Thermal Pollution – Nuclear Hazards – Pollution case studies.

#### UNIT V

Human Population and Environment – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – HIV / AIDS – Women and Child Welfare.

#### UNIT VI

Multidisciplinary Nature of Environment – Mental Studies – Essentials of the Preservation of Natural Resources – Endangered Species of India – India as a Mega Biodiversity Nation.



**Text Book:**

- [1] K Kumaraswamy, A Alagappa Moses, M Vasanthi, "Environmental Studies", Bharathidasan University, Trichy – 620 024.
- [2] P Chandrasekaran, "சுற்றுச்சூழல் பயில்வுகள்", U.G.C Core Module Course in Environmental Studies, T k Publication, Pudukkottai.
- [3] N Arumugam, "Survey of the Environmental Studies".
- [4] V Kumaresan, "Plan Ecology and Phytogeography".
- [5] D Dharmaraj, "Environmental Science".

**References:**

- [1] N Arumugam, "Environmental Studies".
- [2] B Chandrasekaran, "Environmental Studies".
- [3] Purohit, "A Text Book of Environmental Sciences".
- [4] M P Mishra, "Our Environmental Pollution Control and Future Strategies".



*Subramaniam*  
1/3/22  
HOD - History.



SEM II	ES	சுற்றுச் சூழல் கல்வி	22K2ES	Inst. Hrs 2	Credit 2
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#### அலகு I

சுற்றுச்சூழல் கல்வி - விளக்கம் - நோக்கம் மற்றும் முக்கியத்துவம் - சுற்றுச்சூழல் பற்றிய பொது மக்களின் விழிப்புணர்வின் அவசியம்.

#### அலகு II

இயற்கை வளங்கள் - வன வளங்கள் - நீர் வளங்கள் - கனிம வளங்கள் - உணவு வளங்கள் - ஆற்றல் வளங்கள் - நில வளங்கள்.

#### அலகு III

எஞ்சிய சூழல் - காட்டு சூழல் - புல் நில சூழல் முறை - பாலைவன சூழல் முறை - நீர் வள சூழல் முறை - இந்தியாவில் உள்ள உயிர்ப் புவியியலின் வகைகள் - பல்லுயிர்ப் பெருக்கம்.

#### அலகு IV

சுற்றுச்சூழல் மாசுபாடு - காற்று மாசுபாடு - பட்டாசு பயன்பாட்டை குறைப்பது பற்றிய விழிப்புணர்வை ஏற்படுத்துதல் - நீர் மாசுபாடு - மண் மாசுபாடு - ஒலி மாசுபாடு - அனல் மின் மாசுபாடு - அணு ஆபத்து - மாசு பற்றிய ஆய்வறிக்கை.

#### அலகு V

மக்கள் தொகை பெருக்கமும் சுற்றுச்சூழலும் - மக்கள் தொகை பெருக்கம் - குடும்ப நல திட்டம் - சுற்றுச்சூழலும் மனித ஆரோக்கியமும் - மனித உரிமைகள் - HIV / எய்ட்ஸ் - பெண்களும் சூழ்நடை நலனும்.



Selvarajam  
1/3/2022  
1702 - History

## SEMESTER – III

### SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### BUSINESS MATHEMATICS

Core Course	: CC5	Maximum Marks	: 100
Instruction Hours	: 7	Code	: 22K3CO05
Credit	: 6		

#### COURSE OBJECTIVES:

- To remember the operations on numbers with development of number system and break even analysis.
- To apply the knowledge in mathematics (Theory of Sets) in solving business problems.
- To understand the indices and surds, zero and unity index and square root of trinomial quadratic surd areas in business.
- To evaluate simple interest and depreciation, finding total and average cost function.
- To analyze the foundations of probabilistic and matrices mostly used in varied applications.
- To develop of initial basic feasible solution to transportation problem.

#### UNIT-I : DEVELOPMENT OF NUMBER SYSTEM

Operations on Numbers – Development of number system – Natural number – Integers – Rational and Irrational numbers – Imaginary numbers – Complex numbers – Greatest Common divisor – Least Common multiple – Break Even Analysis.

#### UNIT-II : THEORY OF SETS

Theory of Sets – Definition – Types – Union, Intersection, Difference and Complement of Sets – De Morgan's Law – Venn Diagram – Simple set applications – Numbers of elements in a finite set.

#### UNIT-III : INDICES AND SURDS

Indices and Surds – Positive indices – Laws of indices – Zero and Unity index – Fractional index – Miscellaneous illustrations – Surds – Definition – Types of Surds – Similar Surds – Conjugate Surds – Rationalizing factors – Properties of Bi-quadratic surds – Square root of a surds – Square root of trinomial quadratic surd.

#### UNIT-IV : DEPRECIATION AND ANNUITIES

Interest, Depreciation and Annuities – Simple Interest – Compound Interest – Depreciation – Annuities – Types of Annuities – Definite integral – Simple applications – Finding total and average cost function – Producer surplus and consumer surplus.

#### UNIT-V : PROBABILITY AND MATRICES

Probability and Matrices – Terminology – Probability measure – Classical or priori probability – Types of approach and Mathematical expectation – Matrices – definition – Types – Addition, Subtraction, Multiplication of Matrices – Inverse matrix – Solving a system of simultaneous linear equations using matrix inversion technique – rank of a matrix.







## SEMESTER – III

### SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

#### PRINCIPLES OF MARKETING

Core Course	: CC6	Maximum Marks : 100
Instruction Hours	: 5	Code :22K3CO06
Credit	: 4	

#### Course Objectives:

- To understand the modern marketing and other marketing concepts.
- To identify the functions of marketing.
- To know about the buyer behaviour.
- To gain knowledge about product, pricing, personal selling and advertising.
- To learn about agricultural marketing, consumerism and marketing research.
- To describe the impact of artificial intelligence in marketing.

#### UNIT-I : INTRODUCTION

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

#### UNIT-II : FUNCTIONS OF MARKETING

Marketing functions-Buying -Selling -Transportation -Storage - Financing -RiskBearing - Standardization - Market Information

#### UNIT-III : BUYER BEHAVIOUR

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

#### UNIT-IV: MARKETING MIX

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context. Services Marketing - Marketing mix.

#### UNIT-V: MARKETING AND GOVERNMENT

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK – Consumerism – Consumer protection – Rights of consumers.

#### *CURRENT CONTOUR : (Not for Examination) VIDEO MARKETING*

*Artificial Intelligence - Conversational Marketing - Content marketing - Influencer Marketing - Video marketing.*





### COURSE OUTCOMES:

On Completion of the course the students will be able to

- Acquire knowledge about marketing concept and latest trends in marketing.
- Understand different Marketing Functions.
- Learn about Buyer Behaviour.
- Gain knowledge about Product Lifecycle, Pricing Methods and Advertising.
- Gain knowledge about agricultural Marketing, Consumerism and Marketing Research.

### TEXT BOOK:

1. Pillai. R.S.N and Bhagavathi, *Marketing*, New Delhi, S.Chand & Co Ltd, 2011.

### BOOKS FOR REFERENCE :

1. Rajan Nair, *Marketing*, New Delhi, Sultan Chand & Sons, 2005.
2. Dr. Natarajan. L, *Marketing*, Chennai, Margham Publications,
3. Jayasankar. J, *Marketing*, Chennai, Margham Publications.
4. Philip Kotler & Gary Armstrong, *Principles of Marketing*, New Delhi, Prentice Hall of India Pvt. Ltd.

### CO-PO Mapping with Programme Outcomes: PRINCIPLES OF MARKETING-22K3CO06

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	2	2	3	3	3	2	2	2	2	3	3	2
2	1	2	3	3		3	3	3	3	3	3	3
3	3	3	3	3	2	3	3	3	3	3	2	3
4	3	3	3	3	3	3	3	3	3	3	2	3
5	3	3	3	3	3	3	3	3	3	3	3	3
Avg.	2.4	2.6	3	3	2.75	2.8	2.8	2.8	2.8	3	2.6	2.8

1-Low, 2-Moderate, 3-High Correlation



P. M. J. August 22/08/2022  
HOD OF COMMERCE

**SEMESTER - III**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**BUSINESS COMMUNICATION**

**Allied Course : AC3**  
**Instruction Hours : 4**  
**Credit : 3**

**Maximum Marks : 100**  
**Code : 22K3COACO3**

**COURSE OBJECTIVES:**

- To develop better written and oral business communication skills
- To know the effective media of communication.
- To enhance the writing skills in various forms of business letters and reports.
- To acquire knowledge about the principles, objectives and importance of communication in commerce and trade.
- To update with modern trends of communication applicable to business.
- To know about recent software using in Business Communication.

**UNIT-I : INTRODUCTION**

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

**UNIT-II : BUSINESS CORRESPONDENCE**

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

**UNIT-III : BANKING, INSURANCE AND AGENCY CORRESPONDENCE**

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence – Life insurance - Fire insurance - Marine insurance - Agency Correspondence.

**UNIT-IV : REPORT WRITING**

Company Secretarial Correspondence - Agenda, Minutes and Report Writing Types- Characteristics of good Report- Report of individuals.

**UNIT-V : TECHNOLOGY AND BUSINESS COMMUNICATION**

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guideline to be observed during an interview- Business Report Presentations. Strategic Importance of E- Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

**CURRENT CONTOUR : (Not for Examination)**

*Definition – importance of business communication software – objectives – Merits and Demerits – Role of communication software for success in business - Recent trends in business communication software.*





**COURSE OUTCOMES:**

On completion of the course the students will be able to

- Acquire knowledge about the concept, principles of business communication and prepare the layout of business letter.
- Determine the various kinds of business letter for place an order, enquiries, execution, complaints, collection, sales and circular letter.
- Explain the various transactions in Banking, Insurance and Agency correspondence.
- Examine the practical skills for produce the agenda, minutes and Reports.
- Analyze the job opportunity; prepare the resume and the importance of e-communication strategy.

**TEXT BOOK:**

1. Rajendra Pal, J. S. Korahilli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons, 2012.

**BOOKS FOR REFERENCE:**

1. Ramesh. M.S, and Pattanshetty. R, *Effective Business English and Correspondence*, New Delhi, S.Chand & Co Publications, 2001.
2. Raghunathan. N.S, & Santhanam. B, *Business Communication*, Margham Chennai, Publications, 2012.
3. Kathiresan & Radha, *Business Communication*, Chennai, Prasanna Publications, 2002.

**CO-PO Mapping with Programme Outcomes: BUSINESS COMMUNICATION  
- 22K3COACO3**

CO PO – Correlation Probability												
CO / PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	2	2	3	2	2	3	2	2	3	1	2
2	3	2	3	3	3	3	3	2	2	3	3	3
3	2	3	3	3	3	3	3	2	2	3	2	3
4	3	3	3	3	3	3	3	2	3	3	3	3
5	3	3	3	3	3	3	3	3	3	3	3	3
Avg.	2.8	2.6	2.8	3	2.8	2.8	3	2.2	2.4	3	2.4	2.8

1-Low, 2-Moderate, 3-High Correlation



P. M. J. [Signature]  
HOD OF COMMERCE

**SEMESTER – III**

**ELECTIVE COURSES OFFERED FOR OTHER THAN COMMERCE STUDENTS UNDER**

**CBCS PATTERNS 2022 - 23 ONWARDS**

**GENERAL COMMERCIAL KNOWLEDGE**

<b>Non Major Elective Course</b>	<b>: NME1</b>	<b>Maximum Marks</b>	<b>: 100</b>
<b>Instruction Hours</b>	<b>: 2</b>	<b>Code</b>	<b>: 22K3COELO1</b>
<b>No. of Credits</b>	<b>: 2</b>		

**COURSE OBJECTIVES:**

- To provide a basic general commercial knowledge to other than B.Com students.
- To understand the form of business organisation.
- To understand the functions and usage of banking.
- To identify form of business communication.
- To provide knowledge of management.
- To provide knowledge in recent trends in business.

**UNIT-I: FORMS OF BUSINESS ORGANIZATION - I**

Sole Trader – Partnership – Features - Advantages - Disadvantages..

**UNIT-II :FORMS OF BUSINESS ORGANIZATION - II**

Joint Stock Company - Co- operative society - Features – Advantages - Disadvantages.

**UNIT-III :BANKING**

Meaning - Definition - Functions of RBI - Functions of Commercial Banks – types of Deposits ATM - Internet Banking.

**UNIT-IV:BUSINESS COMMUNICATION**

Meaning – Importance – Barriers - Layout of Business Letter.

**UNIT-V:MANAGEMENT**

Meaning – Functions – Principles - Levels.

**CURRENT CONTOUR : (Not for Examination) E-COMMERCE**

*E-commerce - Meaning – Importance – Benefits and Drawbacks.*

**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understand the features of sole trader and partnership firms. Identify the advantages and disadvantages of sole trader and partnership firms.
- Understand the features and identify the advantages and disadvantages of joint stock company and co-operative society
- Understand the functions of RBI and Commercial Banks, the types of Deposits and usage of internet banking.
- Identify the importance and barriers of business communication .
- Understand the functions, principles and levels of management.







**SEMESTER - III**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**EVENT MANAGEMENT**

**Extra Credit Course : ECC1**  
**Instruction Hours : –**  
**Credit : 3**

**Maximum Marks : 100**  
**Code : 22K3ECCCO1 :1**

**COURSE OBJECTIVES:**

- To describe the concepts of event management and the steps to organize a successful event
- To explain the planning and organizing an event management and to describe the communication strategies
- To understand different types of meeting planners, MICE and other support services
- To analyze the event marketing process, SWOT analysis and the marketing mix for events
- To identify and utilize the tools available to event managers to assist in the event planning process

**UNIT-I : INTRODUCTION**

Meaning – Objectives – Nature - Scope - Importance – Event Manager – Definitions – Classification of Events – Size – Types – Steps to Successful Event – Time Management.

**UNIT-II : PLANNING & ORGANISATION**

Event Planning - Planning Tools - Organisation – Organisation Charts - Process of Risk Management - Implementing Emergency Procedures - Leadership – Participant Management - Communication Strategies – Teams – Group Development.

**UNIT-III : INFRASTRUCTURE**

Site & Infrastructure Management – MICE - Meetings – Incentive - Conference – Exhibitions - Planning – Infrastructure - Venue – Transports - Accommodation - Other Support Services - Components – Characteristics – Types of Meeting Planner.

**UNIT-IV : MARKETING**

Event Marketing - Process – Marketing Equipments – Tools – Market Research – SWOT Analysis – Marketing Mix - Product - Price – Place – Public Relations - Positioning - Event Co-ordination - Event Presentation – Event Evaluation – Methods.

**UNIT-V : INDUSTRY FAIR**

Travel Industry Fair – Importance – Benefits - Confederation of Indian Industry (CII) - Functions - PATA India – Trade Fairs - IITM – Visitors Profile.

**COURSE OUTCOMES :**

On Completion of the course students will be able to

- Understand the concepts, roles & responsibilities of Event Management
- Describe the importance of planning and organizing the events and communication strategies
- Examine the competencies to manage time, infrastructure of an event
- Explain the process of event marketing, marketing mix and presentation of events.
- Analyze and evaluate the feedback and review the success of events.







**SEMESTER-III**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**DIGITAL MARKETING**

( Add on Course offered by Department of Commerce to all department students)

**Add On Course : ECC2**  
**Instruction Hours : -**  
**Credit : 4**

**Maximum Marks : 100**  
**Code : 22K3ECCCO2**

**COURSE OBJECTIVES:**

- To understand the core concepts of digital marketing.
- To build and market the online presence.
- To develop an adaptable SEO plan.
- To identify the factors that influences the outcome of search engine marketing.
- To create the right content and analyse it's impact.

**UNIT-I: Introduction to Digital Marketing**

Meaning – Digital marketing strategies – Benefits of online strategies–Taking business online - Online goals –Improve business performance using online goals

**UNIT- II: Online Presence**

Building online presence – Marketing online presence–Websites – Website design do's and don'ts – Local business listings and review sites – Social media – Mobile apps

**UNIT- III: Search Engine Optimisation (SEO)**

Search engine – SEO– Importance of SEO plan –SEO process – Setting realistic SEO goals – Promoting webpage – SEO for local business

**UNIT -IV: Search Engine Marketing (SEM)**

SEM – SEM auction – Good keywords – Search campaigns

**UNIT- V: Content Marketing**

Content Marketing – Online Customers – Audience segmentation - Creating Content – Promoting Content – email marketing – Display Advertising

**Course Outcomes:**

On completion of the course the students will be able to

- Understand the concept of digital marketing and learn how to market a product online.
- Adopt suitable online strategies to get the business noticed by customers.
- Understand how search engine works and develop an adaptable SEO plan.
- Effectively use online advertising to directly connect with future customers.
- Create content and track the content marketing success.







**SEMESTER - IV**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**

**COST ACCOUNTING**

**Core Course : CC7**  
**Instruction Hours : 5**  
**Credit : 5**

**Maximum Marks : 100**  
**Code : 22K4CO07**

**COURSE OBJECTIVES:**

- To understand the meaning, classification, and other costing concepts.
- To evaluate the material cost and the tools for cost control.
- To calculate labour and overheads cost as an element of total cost.
- To analyse the process costing as a methods of costing and its application.
- To describe the practice of costing methods and accuracy of cost sheet.
- To identify the latest trends in costing that is used in the business organization.

**UNIT-I: INTRODUCTION**

Cost Accounting–Definition–Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost, Preparation of Cost Sheet and Tender.

**UNIT-II: MATERIAL CONTROL**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing–Requisition for stores – Stores Control – Methods of valuing material issue.

**UNIT-III: LABOUR & OVERHEAD**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead –allocation and absorption of overhead.

**UNIT-IV: PROCESS COSTING**

Process costing – Features of process costing – Process losses, wastage, scrap, normal loss, abnormal loss and abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT-V: OPERATING AND CONTRACT COSTING**

Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts.

**CURRENT CONTOUR : (Not for Examination) ABC & LIFE STYLE COSTING**

*Manufacturing (CAM) and Computer-Integrated Manufacturing (CIM) – Predictive Cost Accounting - Just in Time principle, Activity Based Costing, Target Costing, Life Cycle Costing , Kaizen Costing and Throughput Accounting.*





**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understand the meaning, methods, types and element of cost.
- Evaluate on the various techniques of material control.
- Illustrate the accounting and control procedure of labour and overheads cost.
- Know about the practical application of process costing.
- Acquire knowledge on the practical methods of costing.

**TEXT BOOK:**

1. Ramachandran,R., & Srinivasan,R., *Cost Accounting*, Trichy, Sriram Publications, 2003.

**BOOKS FOR REFERENCE:**

1. Jain, S.P.& Narang, K.L., *Cost Accounting*, New Delhi, Kalyani Publications, 2009.
2. Pillai, R.S.N. & Bhagavathi, V., *Cost Accounting*, New Delhi, S.Chand and Company Ltd., 1998.
3. Reddy, T.S. & Hariprasad Reddy, Y., *Cost Accounting*, Chennai, Margham Publications, 2014.

**Note:** Question Paper shall cover 80% Problems & 20% Theory.

**CO-PO Mapping with Programme Outcomes: COST ACCOUNTING - 22K4CO07**

CO / PO - Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	2	3	2	3	3	2	3	3	3	2	3	1
2	2	2	2	3	3	3	2	3	3	2	3	2
3	2	2	2	2	3	3	3	3	2	3	2	1
4	2	3	2	3	3	3	3	2	3	3	2	3
5	2	2	2	3	3	3	3	3	3	2	3	2
Avg.	2	2.4	2	2.8	3	2.8	2.8	2.8	2.8	2.4	2.6	1.8

1-Low, 2-Moderate, 3-High Correlation



P. J. J. P.  
HOD OF COMMERCE  
24/08/2022

**SEMESTER - IV**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**

**PRINCIPLES OF MANAGEMENT**

**Core Course** : CC8  
**Instruction Hours** : 5  
**Credit** : 4

**Maximum Marks: 100**  
**Code** : 22K4CO08

**COURSE OBJECTIVES:**

- To study about the evolution of management thoughts.
- To remember the functions and principles of management.
- To outline the rules and regulations of formal and informal organizations.
- To understand the staffing and directing functions.
- To develop the techniques of control.
- To manage an E-Business world.

**UNIT- I : EVOLUTION OF MANAGEMENT THOUGHTS**

Management: Meaning- definitions - nature and scope - Levels of management -Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches- functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.

**UNIT-II : PLANNING AND DECISION MAKING**

Nature, purpose and functions – importance and elements of planning – types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning – concept and process. Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.

**UNIT-III: ORGANIZING**

Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – span of management

**UNIT-IV: STAFFING AND DIRECTING**

Staffing: Concept of staffing- staffing process. Directing: Motivation – Major Motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership – types and theories of leadership – Communication – process of communication – barrier in communication – effective communication – communication and IT

**UNIT-V: CONTROLLING**

Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting.

**CURRENT CONTOUR : (Not for Examination)**

*Managing an E-Business World – Entrepreneurship - Quality Management - Knowledge Management.*







SEMESTER - IV

SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS

BANKING THEORY, LAW AND PRACTICE

Allied Course : AC4  
Instruction Hours : 4  
Credit : 3

Maximum Marks : 100  
Code : 22K4COACO4

**COURSE OBJECTIVES:**

- To understand the nature of present-day banking in India.
- To understand the provisions of banking regulations, obligations rights of the banker.
- To gain an insight on the nature of banking law and to know the procedure for making transactions in the banking institutions.
- To understand the dynamics of banking transactions.
- To learn the meaning and importance of developments in banking practices in India.
- To understand the recent trends in banking in India.

**UNIT-I: BANKING LEGISLATIONS AN INTRODUCTION**

Banking Legislation – Provisions of Banking Regulations – Definition of Banker-Relationship Between Banker and Customer – General Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clay ton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

**UNIT-II: TYPES OF BANK ACCOUNTS**

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms –Fixed Deposit Receipts – NRI Deposit Account – Currency ( Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

**UNIT-III : NEGOTIABLE INSTRUMENTS**

Definition – Essential Features – Types – Comparison Between Cheque, Bills and Promissory Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour -Account – Reasons for Dishonour of a Cheque.

**UNIT-IV : PAYING AND COLLECTING BANKER**

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Profession to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

**UNIT-V : LOANS AND ADVANCES**

Principles of good Lending – Forms of Unsecured Advances and Secured Advances–Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts, Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.







**SEMESTER - IV**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**WOMEN ENTREPRENEURSHIP**

Non Major Elective Course : NME 2  
Instruction Hours : 2  
Credit : 2

Maximum Marks : 100  
Code : 22K4COELO2

**COURSE OBJECTIVES :**

- To impart knowledge on women entrepreneurship
- To enable the students to understand the growth of women entrepreneurship
- To identify the categories of women entrepreneurs
- To recognize the measures for skill development among women entrepreneurs
- To analyze the Strategies of Women Entrepreneurship Development
- To gain knowledge about the Institution and schemes supporting women entrepreneurs

**UNIT -I: WOMEN ENTREPRENEURSHIP**

Significance of women entrepreneurship - Factors contributing to women Entrepreneurship - Characteristics – Challenges faced by Women Entrepreneurs. Factors Influencing Women Entrepreneurs – Economic- independence- Self-identity -Self-confidence- Self -motivation Achievement of Excellence- Developing risk taking ability- Equal status in society

**UNIT – II : GROWTH OF WOMEN ENTREPRENEURSHIP**

Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services - Relationship between Entrepreneurship and empowerment - Achievements of Woman Entrepreneurs - Role Models of Woman Entrepreneur.

**UNIT – III : CATEGORIES OF WOMEN ENTREPRENEURS**

Women in organized & unorganized sector- Women in traditional & modern industries- Women in urban & rural areas- Women in large scale and small scale industries- Single women and joint venture.

**UNIT – IV : SKILL DEVELOPMENT**

Skill Development and Technology Transfer - Technologies for Women - Impact on Women's Development Programs and policy measures at International, National and State Levels.

**UNIT - V: STRATEGIES OF WOMEN ENTREPRENEURSHIP DEVELOPMENT**

EDP –Objectives - Evolution of women entrepreneur development programme - Special Women and EDPs - Micro Enterprises and Self employment - Opportunities - Trends and Patterns of Women Entrepreneurship.

**CURRENT CONTOUR : (Not for Examination) SCHEMES**

Institution and Schemes supporting Women Entrepreneurs - SIDO, DIC, EDI, NIESBUD, SEWA, ALEAP - Institutional infrastructure- Supportive Measures for Women's Economic Activities and Entrepreneurship Direct & indirect financial support Mahila Udyug Needhi- Mahila Bank- (SIDBI)-Yojna schemes and programmes (NAYE) (SEWA)- Technological training and awards (TREAD-)-Federations and associations (NAYE)(SEWA).







**Kunthavai Naacchiyaar Government Arts College For Women ( Autonomous)**

**Thanjavur-613007**

**Department of English**

**For All Undergraduate Candidates admitted from 2022-2023 onwards under**

**CBCS pattern**

**LIFE SKILLS: LOVE AND COMPASSION**

Semester	Course	Sub Code	Hours	Credits	Exam Hours	Marks	
						IA	EA
IV	SBEC1	22K4SBEC1	2	2	3	25	75

**COURSE OUTCOME**

1. Students can learn how to understand other points of view and manage strong emotions and build stronger relationships with friends.
2. Students can develop the ability to tolerate the distressing feelings, and be motivated to act or help others.
3. They can learn the importance of patience and understanding.
4. Students can cultivate compassion through training.
5. Students can increase the sense of wellbeing and improve the learning environment for all learners.

**UNIT-I**

Introduction, Words and Meaning of Love, Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living.

**UNIT -II**

Love and Systems of Ethical Thought, Love and Compassion and inter relatedness.

**UNIT-III**

Love in Action at Work in the Business Community, Love in Action in Non-Governmental Organizations.

**UNIT -IV**

Compassion for oneself, cultivating compassion for others.

**UNIT- V**

Love, compassion, empathy, sympathy and non-violence.

**UNIT VI (For Internal Examination only)**

Difference between Compassion and Friendship, Teaching Compassion in Education.

**Books for Reference**

1. Joshi Rokeach *The Nature of Human values*, New York: The Free Press, 1973.
2. Shanikumar Ghosh, *Universal Values*, The Ramakrishna mission, Kolkata
3. Dalai Lama, *Book of Love and Compassion*, Harper Collins, India.
4. Pandit Rajmani Tigunait, *Lighting the Flame of Compassion.*, Himalayan Institute Press.





Kunthavai Naacchiyaar Government Arts College For Women ( Autonomous)  
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**LIFE SKILLS: LOVE AND COMPASSION**

Semester	Course	Sub Code	Hours	Credits	Exam Hours	Marks	
						IA	EA
IV	SBEC1	22K4SBEC1	2	2	3	25	75

**QUESTION PATTERN FOR THE PAPER TITLED LIFE SKILLS : LOVE AND COMPASSION**

Questions should be chosen from all the constituents of the five units.

S. No	Section	Questions	Type	Marks	Total Marks
1	Section- A	1-8	Any Five Paragraph Questions out of Eight	5X5=25	25
2	Section - B	9-16	Any Five Essay Questions out of Eight	5x10 = 50	50
				Total	75

Signature of the Faculty- in- Charge

*R. Parvathy*  
Signature of the Head of the Department



**SEMESTER - IV**  
**SYLLABUS FOR B.COM. UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**TRAINING AND DEVELOPMENT**

Extra Credit Course : ECC3  
Instruction Hours : -  
Credit : 3

Maximum Marks : 100  
Code : 22K4ECCCO3 :1

**COURSE OBJECTIVES:**

- To define training and relate it to training contexts.
- To identify and describe designing of a training programme.
- To evaluate training materials for trainees of different methods.
- To provide implementation of training and constructive feedback to trainees.
- To evaluate & relate strategy and marketing technology.

**UNIT-I: INTRODUCTION TO TRAINING AND DEVELOPMENT**

Meaning of Training – History – Definitions – Characteristics features – Elements – Objectives – Need – Advantages – Consequences of not training – Meaning of Development – Need – Features – Training vs. Development – Role – Training in various sectors – Industry-specific training – Importance of Training – Scenario of training in Indian industries.

**UNIT-II: DESIGNING A TRAINING PROGRAMME**

Training design and its meaning – Considerations – Elements of a Training design – Factors affecting Training design – Stages in designing a structure – Training Budget – Managing the Budget – Suggestions to save training costs – Designing effective training programme – Various stages – Transfer of Training – Factors influencing transfer of training – Types of transfer of training.

**UNIT-III: TRAINING AIDS, METHODS AND TECHNIQUES**

Process of Learning through Cognition – Different Cognitive Processes – Choosing the Right Method of Training – Preparation of Training Aids – Recommendation for an Effective Presentation – Types of Training Methods – Consideration for choosing a training programme – Tips for an Effective Training programme – Interactive Methods of Training - Computer-Based Training (CBT) – Online Learning or E-Learning.

**UNIT-IV: IMPLEMENTATION OF TRAINING & EVALUATION OF TRAINING**

Steps in implementation of Training Programme – Preparing for Training – Implementation of Training – Tips to Trainers – Meaning of Classroom problems – Strategies for classroom Management – Training policy – Contents – Advantages – Objectives of Training Evaluation – Role and Responsibilities for Evaluation of Training – Types of Evaluation – Designs – Levels – Stages.

**UNIT-V: MARKETING STRATEGY FOR TRAINING**

Marketing plan for training programmes – Marketing Plan for Corporate Training – Marketing Strategy – Strategies to market Training to Employees – Impact of Technology on Marketing of Training Programmes – Relationship between Strategy, Marketing and Technology – Technology and Changing Marketing – Digital Marketing – Enhancing Customer Relationship – Marketing Strategies for Training and Development services – Methods of Marketing Training – 7 Modern marketing Technologies – Current Trends in Marketing.







**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**CORPORATE ACCOUNTING**

<b>Core Course</b>	<b>: CC9</b>	<b>Maximum Marks</b>	<b>: 100</b>
<b>Instruction Hours</b>	<b>: 6</b>	<b>Code</b>	<b>: 22K5CO9</b>
<b>Credit</b>	<b>: 6</b>		

**COURSE OBJECTIVES :**

- To impart knowledge on issue of shares and redemption of preference shares
- To enable the students to understand issue and redemption of debentures.
- To prepare final accounts of companies according to new forms
- To prepare consolidated balance sheet of holding companies
- To analyze the statements of banking and insurance companies as per new format
- To gain knowledge about the recent trends in accounting.

**UNIT-I : ISSUE OF SHARES**

Company Accounts – Introduction – Legal Provisions Regarding Issue of shares Different types of share capital - Kinds of shares – Under subscription – Over subscription Applications – Allotment – Calls – Forfeiture – Reissue – Premium - Discount – Redemption of Preference Shares – Provisions of Companies Act- Capital and Revenue Profits – Fresh Issue of Shares.

**UNIT-II : ISSUE OF DEBENTURES**

Issue and Redemption of Debentures – Introduction – Classification of Debentures – Distinction between Share and Debenture – Issue – Discount – Premium - Redemption methods – Without Provision – Specified Due Date – Installments – Ex interest – Cum Interest - Conversion - Out of Provision Sinking Fund Method.

**UNIT-III : FINAL ACCOUNTS OF COMPANIES**

Final Accounts of Companies – Part II : Form of Statement of Profit & Loss – Contents of Statement of Profits and Loss – Part I : Form of Balance Sheet – Contents of Balance - Sheet – Managerial Remuneration. Profit Prior to Incorporation – Methods of ascertaining Profit or Loss – Basis of Apportionment – Steps involved in ascertaining Pre and Post Incorporation Profits.

**UNIT-IV : HOLDING COMPANIES**

Holding Companies Account – Meaning – Definition – Holding company – Subsidiary Company – Legal requirements relating to Presentation of Accounts- Consolidated Financial Statements – Preparation of Consolidated Balance Sheet (Excluding chain holding and cross holding) – Steps involved in Preparation of Consolidated Balance Sheet.

**UNIT-V : BANKING ACCOUNTS AND INSURANCES COMPANIES**

Banking Companies – Introduction – Legal requirements – Preparation of Profit and loss Account – Balance Sheet - Guidelines of RBI – Classification of Bank Advances.

Insurance Companies – Types of Insurance – Duties, Powers and Functions of IRDA- Preparation of Final Accounts (New Format) – Accounts of Insurance Business – Statutory Books – Revenue Account – Profit and Loss Account – Balance Sheet.







**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**

**MANAGEMENT ACCOUNTING**

**Core Course** : CC10  
**Instruction Hours** : 5  
**Credit** : 4

**Maximum Marks: 100**  
**Code** : 22K5CO10

**COURSE OBJECTIVES:**

- To understand the importance of management accounting and its concepts.
- To prepare fund flow and cash flow statements.
- To gain knowledge about budget and budgetary control.
- To calculate standard and marginal costing of firms.
- To enumerate the methods of capital budgeting
- To learn the monitoring performance across the enterprises, product line profitability and statistical understanding of an organizational processes.

**UNIT-I : INTRODUCTION**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

**UNIT-II : FUND FLOW STATEMENT**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

**UNIT-III : BUDGETARY CONTROL**

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

**UNIT-IV : STANDARD COSTING & MARGINAL COSTING**

Standard costing – Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

**UNIT-V : CAPITAL BUDGETING**

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

**CURRENT CONTOUR : (Not for Examination) CUSTOMER ANALYSIS**

*Customer profitability analysis - enterprise performance management (EPM) - predictive accounting - Improved Management Accounting Methods.*







**SEMESTER - V**

**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**

**COMPUTER APPLICATIONS IN BUSINESS - PRACTICALS**

**Core Course : CC11**  
**Instruction Hours : 6**  
**Credit : 4**

**Maximum Marks : 100**  
**Code : 22K5CO11P**

**COURSE OBJECTIVES :**

- To understand the basic computer knowledge and also enable the learners to appreciate the practical.
- To acquire the practical knowledge for working with MS Word.
- To encourage for make presentation using MS Power Point.
- To acquire practical skill about MS Excel.
- To create knowledge for search information through internet Webpage and create E-mail.

**UNIT-I: WINDOWS**

Windows: My Computer - Recycle Bin - Desktop - Drives - create a directory/folder - change to a directory/folder - Creating a file in a directory/folder - Editing a file in a directory/folder - Renaming a file in a directory/folder - Delete a file in a directory/folder - Listing the files in the directory - Copy a file from one directory /folder to the other - Deleting all files from a directory/folder - Deleting a directory/folder - Formatting a hard disk and copy the file from the directory to hard disk.

**UNIT-II: MS WORD**

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

**UNIT-III: MS POWER POINT**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

**UNIT-IV: MS EXCEL AN INTRODUCTION**

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

**UNIT-V: INTRODUCTION TO INTERNET**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.





## **COURSE OUTCOMES:**

On completion of the course the students will be able to

- Understand the basic concepts about the windows and the creating, editing and deleting files, directory, folder etc.,
- Acquire the knowledge about MS Word for creating, editing and formatting the document and send the mail using mail merge.
- Demonstrate the preparation of slides, animation, creating multimedia presentation, tables and graphs using MS Power Point.
- Estimate the values using different formulas, list of names, numbers, and create charts, in MS Excel.
- Determine the practical skills using webpage browser, create and compose the E-mail.

## **TEXT BOOK**

1. Mohan Kumar. K and Dr. Rajkumar .S, *Computer application in Business*, Chennai, Vijay, Nicole imprints (P) Ltd., 2009.

## **BOOKS FOR REFERENCE :**

1. Parameswaran. R, *Computer Application in Business*, New Delhi S.Chand &Company Ltd., 1988.
2. Ananthi Seshayee, *Computer Application in Business Management*, Chennai, Margham Publications, 2014.
3. Rizwan Ahmad, *Computer Application in Business Management*, Chennai, Margham Publications, 2020.

## **List of Practical's**

### **Unit – I : WINDOWS**

1. Create directory, rename directory, moves directory and delete directory,
2. Create files, rename, moves, and delete the files.
3. Create shortcuts word, excel, power point, files and folder in the desktop.

### **Unit – II : MS-WORD**

1. Formatting a document: typing the paragraph; change the font style, size, colour and line space 1.5; align a text left, justification, centre; inserting the page number using header and footer.
2. Create invitation with suitable picture and colouring the text with style font.
3. Create calendar with inserting a table for the month of March.
4. Typing the business letter using letter wizard in a word document and send your friends or public or employees through mail merge..
5. Prepare a job application letter enclosing your bio-data.

### **Unit – III : MS-EXCEL**

1. Prepare mark sheet for 10 students using suitable formulas in worksheet.
2. Manipulation for electricity bill preparation in worksheet.







**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**  
**ENTREPRENEURIAL DEVELOPMENT**

**Core Course** : CC12  
**Instruction Hours** : 4  
**Credit** : 4

**Maximum Marks** : 100  
**Code** : 22K5CO12

**COURSE OBJECTIVES:**

- To understand the concept of entrepreneurship and to learn the professional behaviour about entrepreneurship.
- To identify significant changes and trends which create new business opportunities.
- To analyse the environment for potential business opportunities.
- To provide conceptual exposure on converting ideas to entrepreneurial firms.
- To know the financial and other support available for start-up businesses.
- To assess the significant changes and trends that create new business opportunities.

**UNIT-I : INTRODUCTION**

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies - Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

**UNIT-II : BUSINESS MODELLING**

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

**UNIT-III : PROJECT PREPARATION**

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

**UNIT-IV : SUPPORTIVE MEASURES**

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

**UNIT-V : ELEMENTS OF FINANCIAL STATEMENTS**

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

**CURRENT CONTOUR : (Not for Examination) MULTIPLE CHANNELS**

*Formation of eBay Portal - Low code websites - Micro influencers- Producing content in multiple formats - Multiple channels- Depersonalize marketing- Digital nomadism - Subscription based business models.*







**SEMESTER – V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**PRINCIPLES OF INSURANCE**

**Major Based Elective Course : MBE1:1**  
**Instruction Hours : 5**  
**Credit : 4**

**Maximum Marks : 100**  
**Code :22K5COELCO1:1**

**COURSE OBJECTIVES:**

- To provide a basic understanding of the insurance mechanism and to explain the concept of insurance and how it is used to cover risk.
- To understand the nature of insurance and the principles those govern general insurance.
- To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedure for making claims against different kinds of Insurance policies.
- To understand the dynamics of financial security of people.
- To learn the meaning and importance of new forms of Insurance.
- To understand the operations of insurance companies and its regulators.

**UNIT-I : INTRODUCTION TO INSURANCE**

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance - Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

**UNIT-II : LIFE INSURANCE**

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.

**UNIT-III : FIRE INSURANCE & POLICIES**

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

**UNIT-IV : MARINE INSURANCE**

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

**UNIT-V : GENERAL INSURANCE PRODUCTS**

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.



### **CURRENT CONTOUR : (Not for Examination) INSURANCE MARKET**

The various constituent of the insurance market – operations of insurance companies – operation of intermediaries – specialist insurance companies – insurance specialists – the role of the regulators – other bodies connected with insurance.

### **COURSE OUTCOMES:**

On completion of this course, the students will be able to

- Assess the loss exposures of properties, human lives, business operations, and the financial consequences as a result of the occurrence of a loss.
- Discuss the supply and demand theory and its impact on insurance.
- Explain the effects of government policy on the economic environment and insurance industry.
- Formulate and implement an effective risk management program to reduce the potential loss.
- Analyze the role of life and health insurance, Fire Insurance, Marine and employee benefits in the management of a business firm.

### **TEXT BOOK:**

1. Mishra. M. N &, Mishra. S.B, *Insurance - Principles and Practice*, New Delhi, S.Chand &Company Ltd., 2016.

### **BOOKS FOR REFERENCE :**

1. Krishnaswamy. G A, *Text book on Principles and Practice of Life Insurance*, New Delhi, Excel Edition, 2012.
2. Periasamy. P, *Principles and Practice of Life Insurance*, Mumbai, Himalaya Publishing House, 2017.
3. Taxmann, *Insurance Manual*, New Delhi, Taxmann Publication Private Limited.

### **CO-PO Mapping with Programme Outcomes: PRINCIPLES OF INSURANCE -22K5COELCO1:1**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	2	3	3	2	3	3	3	2	2
2	3	3	2	3	3	3	3	3	3	3	2	3
3	3	3	3	3	3	3	3	3	3	3	3	3
4	3	3	3	3	3	3	3	3	3	3	3	3
5	2	3	3	3	3	3	3	3	3	3	2	3
Avg.	2.8	3	2.6	2.8	3	3	2.8	3	3	3	2.4	2.8

1-Low, 2-Moderate, 3-High Correlation

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**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**STOCK MARKET OPERATIONS**

<b>Major Based Elective Course</b> : MBE1:2	<b>Maximum Marks</b> : 100
<b>Instruction Hours</b> : 5	<b>Code</b> : 22K5COELCO1:2
<b>Credit</b> : 4	

**COURSE OBJECTIVES :**

- To enrich knowledge on regulations and functions of the stock market and know different types of exchanges operating in India.
- To examine the different types of products available in stock exchange for trading
- To evaluate the listing and delisting procedures prevailing the stock exchange in India
- To familiarize the formalities needed to opening Demat account and necessity in creating Demat account for trading securities in stock market.
- To assess the trading process prevailing in the different stock market in India
- To enhance skills relating to Automated Trading system and cyber resilience framework of stock exchange

**UNIT -I : STOCKEXCHANGE**

Meaning, Nature, Functions of Secondary Market – organization and Regulatory framework for stock exchanges in India–SEBI-functions and measures for the secondary market – Overview of BSE and NSE and Over the Counter Exchange of India

**UNIT –II : OVERVIEW OF PRODUCTS IN STOCK EXCHANGE**

Equity and SME Market- Fixed Income and Debt Market-Derivative Market: Equity Derivative-Currency Derivative – Commodity Derivative -Interest Rate Derivate

**UNIT –III : LISTING**

Meaning –Listing requirements, procedure- Merits and Demerits – Listing of the rights issue, bonus issue, further issue–Delisting – Voluntary De-listing of Companies – Compulsory De-listing of Companies.

**UNIT- IV : DEMAT ACCOUNT**

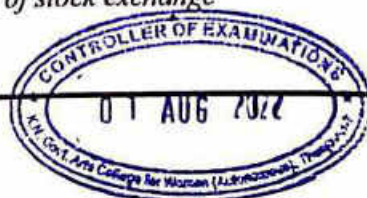
Features –Documents required- Uses- Nomination-Closure and Shifting of Demat Account – Demat Settlement - Demat Issues

**UNIT –V : TRADING SYSTEM**

Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books

**CURRENT CONTOUR : (Not for Examination) INTERNET TRADING**

*Internet Trading – Depositories-Automated Trading system -Clearing and settlement Process-Cyber Security -cyber resilience framework of stock exchange*



### COURSE OUTCOMES :

On completion of the course, the students will be able to

- Enrich knowledge on Regulations and functions of the stock market and know different types of exchanges operating in India.
- Examine the different types of products available in the stock exchange for trading
- Evaluate the listing and delisting procedures prevailing the stock exchange in India
- Familiarize the formalities needed to opening Demat account and necessity in creating Demat account for trading securities in stock market.
- Assess the trading process prevailing in the different stock market in India

### TEXT BOOK :

1. Punithavathy Pandian, *Security Analysis and Portfolio Management*, New Delhi, Vikas Publishing House Pvt. Ltd., 2006.

### BOOKS FOR REFERENCE:

1. Avadhani . V.A, *Investment and Securities Market in India*, Mumbai, Himalaya Publishing House.
2. Sanjeev Agarwal , *A Guide to Indian Capital Market*, New Delhi, Bharat Publication,
3. Prasanna Chandra, *Investment Analysis and Portfolio Management*, New Delhi, Tata McGraw Hill.

### CO-PO Mapping with Programme outcomes: STOCK MARKET OPERATIONS -22K5COELCO1:2

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	0	0	3	0	0	0	0	3	0	0	3
2	3	0	0	3	3	0	0	0	3	3	0	0
3	3	3	0	3	0	3	3	3	3	0	3	3
4	3	2	0	3	3	2	1	2	3	0	2	0
5	3	3	0	3	3	3	3	2	3	0	3	1
Avg.	3	1.6	0	3	1.8	1.6	1.4	1.4	3	0.6	1.6	1.4

1-Low,2-Moderate,3-High Correlation.



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**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**OFFICE MANAGEMENT**

**Skill Based Elective Course : SBEC2 :1**  
**Instruction Hours : 2**  
**Credit : 2**

**Maximum Marks : 100**  
**Code : 22K5SBEC2:1**

**COURSE OBJECTIVES :**

- To gain understanding of the functions and responsibilities of managers.
- To obtain knowledge on basic principles and types of organization.
- To identify the important factors of office accommodation
- To analyze and understand the environment of the organization.
- To develop cognizance of the importance of records management
- To educate about the recent trends in office management

**UNIT-I : INTRODUCTION**

Meaning - Definition – Elements – Functions – Importance - Qualities and Functions of Office Manager

**UNIT-II : OFFICE ORGANISATION**

Techniques - Basic Principles – Types of Office Organization.

**UNIT-III : OFFICE ACCOMMODATION.**

Office location – Factors affecting Location – Office building – Factors in Selection of Office Premises.

**UNIT-IV : OFFICE ENVIRONMENT**

Elements - Lighting – Ventilation – Temperature - Noise & Dust – Cleanliness – Safety and Security – Secrecy.

**UNIT-V : RECORDS MANAGEMENT**

Records Classification – Meaning – Significance – Principles – Filing – Importance – Steps – Methods – Indexing - Meaning – Objectives – Essentials of Good Indexing System.

**CURRENT CONTOUR: (Not for Examination) EMERGING TRENDS**

*The cloud -Automating office tasks -Accommodating a mobile workforce – Office management software  
Computer-aided facility management (CAFM) – Activity-based working - Bring your own device (BYOD)*

**COURSE OUTCOMES :**

- On completion of this course, the students will be able to
- Understand the concepts related to office management
  - Demonstrate the principles of office organization.
  - Analyze effectiveness of office accommodation.
  - Understand the need for clean office environment
  - Integrate the learning and importance of record management.



**TEXT BOOK:**

1. Gupta C.B., *Office Organization & Management*, New Delhi, Sultan Chand & Sons.

**BOOKS FOR REFERENCE :**

1. Bhatia, R.C., *Principles of Office Management*, New Delhi, Lotus Press.
2. Balachandran . V, *Office Management*, New Delhi, Tata McGraw Hill Education (P) Ltd.
3. Arora .S.P., *Office Organisation and Management*, New Delhi , Vikas Publishing House.

**CO-PO Mapping with Programme Outcomes : OFFICE MANAGEMENT-22K5SBEC2 :1**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	2	3	3	3	3	3	3
4	3	3	3	3	3	3	3	3	3	3	3	2
5	3	3	3	3	3	3	3	3	3	3	3	2
Avg.	3	3	3	3	3	2.8	3	3	3	3	3	2.6

1-Low, 2-Moderate, 3-High Correlation



P. M. J. [Signature] 27/04/2022  
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**SEMESTER - V**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**

**SALES- MANAGEMENT**

<b>Skill Based Elective Course : SBEC2 :2</b>	<b>Maximum Marks : 100</b>
<b>Instruction Hours : 2</b>	<b>Code : 22K5SBEC2 :2</b>
<b>Credit : 2</b>	

**COURSE OBJECTIVES :**

- To understand the functions and responsibilities of sales manager.
- To provide knowledge on need for sales force, training and qualities of salesmen.
- To identify the importance of record keeping and sales bulleting.
- To analyze budgeting and evaluation of sales promotion tools
- To describe the distribution policy and its components
- To educate about the recent trends in sales management

**UNIT-I::SALES MANAGEMENT**

Meaning and Scope - Functions of sales management – Sales Policy – Selling Process –Responsibilities of sales manager

**UNIT-II : AIDA FORMULA**

~~Need for Sales Force – Recruitment and Selection of Sales Force – Training of Salesman – Qualities of a Good Salesman~~

**UNIT-III : SALES OFFICE FUNCTIONS**

Interviews – Receiving of orders – Handling mails – Filing – Record keeping –Sales Bulletin.

**UNIT-IV : SALES PROMOTION**

Dealer & Consumer sales promotion tools – Sales Planning – Budgeting & Evaluation

**UNIT-V : DISTRIBUTION FUNCTIONS**

Distribution policy – Components of physical distribution

***CURRENT CONTOUR : (Not for Examination) RECENT TRENDS***

*Investing in future growth - Micro markets - Big data and Advanced analytics - Outsourcing Sales function - Social selling - Collaborating with marketing - Adopting Automation and Artificial intelligence*

**COURSE OUTCOMES :**

- On completion of this course, the students will be able to
- Understand the concepts related to sales management
  - Describe the AIDA formula.
  - Enumerate the significance of record maintenance
  - Explain the tools for sales promotion , planning and evaluation.
  - Understand the distribution functions and its components.







SEM V	SSD	SOFT SKILLS DEVELOPMENT	22K5SSD	Ins.Hrs:2	Credit: 2
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**COURSE OBJECTIVES:**

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

**Course Outcomes**

On the successful completion of the course, the students will be able to

- |  |
|--|
| CO1 – Help the students to understand themselves             |
| CO2 – Identify the ways to improve relationships             |
| CO3 – Have an introduction to art of speaking and listening. |
| CO4 – Develop Confidence with correct body language          |
| CO5 – Manage stress.   |

**UNIT I**

Know Thyself/ Understanding Self

Importance of soft skills. How to Practice soft skill? Self discovery- Importance of knowing yourself. Process of knowing yourself. SWOT Analysis. Benefits of positive attitude. Ways to help you develop positive attitude. Steps to overcome negative attitude.

**UNIT II**

Interpersonal Skills/ Understanding Others

Skills needed for teamwork. Characteristics of effective team. Role of a team leader. Nine persons a successful team should have. Groups – Definition, Why are groups formed? Types of group, Stages of group development. Group cohesiveness –Definition, factors influencing group cohesiveness.

**UNIT III**

Communication Skills / Communication with others:

Art of speaking: Tips for effective communication, Conversation TIPS, Points to be kept in mind while communicating with others. Barriers to communication.

Art of listening: Meaning of Listening, Benefits/ advantages of active listening, Kinds of listening. Poor Listening habits.

**UNIT IV**

Corporate Skills / Working with Others:



Benefits of etiquette. Tips to Develop Confidence with correct body language. Tips for professional etiquette. Manners to be followed in order to get respect from others. Mobile phone etiquettes to be followed. Annoying office habits.

#### UNIT V

##### Selling Self

Tips for writing a CV. Do's and Don'ts in Writing a resume. Do's and Don'ts while attending an Interview. Essentials elements of a Group Discussion. Etiquettes to be followed in Group discussion. Tips for managing stress.

#### TEXT BOOKS:

Alex K. (2012) Soft Skills – Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi- 110 055.

#### REFERENCE BOOKS:

- (i) Developing the leader within you John c Maxwell
- (ii) Good to Great by Jim Collins
- (iii) The seven habits of highly effective people Stephen Covey
- (iv) Emotional Intelligence Daniel Goleman
- (v) You can win Shiv Khera
- (vi) Principle centred leadership Stephen Covey

#### PO-CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1										
CO 2										
CO 3										
CO 4										
CO 5										

1-Low, 2-Moderate, 3- High Correlation



*M. S. Ravi Bala*  
1/3/2022



**SEMESTER-VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-23 ONWARDS**  
**INCOME TAX LAW & PRACTICE**

**Core Course : CC13**  
**Instruction Hours : 7**  
**Credit : 6**

**Maximum Marks : 100**  
**Code : 22K6CO13**

**COURSE OBJECTIVES:**

- To understand various concepts of Income tax.
- To provide knowledge of the various provisions of Income Tax Act in India.
- To enable learners to apply various provisions to compute the total income under various heads of income.
- To create the ability to analyse the provisions relating to clubbing and deeming of income, set-off and carry forward of losses and provide for deductions and exemptions.
- To make learners assess the tax liability of individuals.
- To prepare return of income of individuals.

**UNIT-I : BASIC CONCEPTS**

Direct Tax - Assessment Year - Previous Year - Assessee - Person - Gross Total Income - Total Income - Determination of Residential status of an Individual - Scope of Total Income - Heads of Income - Income which do not form a part of Total Income - Agriculture Income and its taxability.

**UNIT-II : INCOME FROM SALARY**

Meaning of salary - Basis of charge - Conditions of chargeability - Allowances - Perquisites - Deductions and exemptions - Computation of Income from Salary.

**UNIT-III : INCOME FROM HOUSE PROPERTY**

Basis of charge - Determinants of Annual Value - Deductions and exemptions - Computation of taxable income House Property.

**UNIT-IV : PROFITS AND GAINS FROM BUSINESS/PROFESSION AND CAPITAL GAINS**

a. Meaning of business income - Methods of accounting - Deductions and Disallowances under the Act - Assessment of taxable income from Business and profession.

b. Meaning of Capital Asset - Basis of Charge - Exemptions related to capital gains - Meaning of Transfer - Assessment of taxable capital Gain.

**UNIT-V : INCOME FROM OTHER SOURCES, CLUBBING OF INCOME AND COMPUTATION OF TAX LIABILITY**

a. Income from Other Sources: Basis of charge - Dividend - Interest on securities - winning from lotteries, Crossword puzzles, Horse races, Card games etc. - Permissible deductions - Impermissible deductions.

b. Income of other persons included in assessee's total income - Aggregation of income - Set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income and tax liability of individuals.



### **CURRENT CONTOUR : (Not for Examination) FILING OF RETURNS**

Provisions and procedures towards filing of various returns of income; Manual and on-line filing of Returns of Income.

#### **COURSE OUTCOMES :**

On completion of the course the students will be able to

- Comprehend the concepts of direct taxation, determine the residential status of an individual, scope of total income and identify the chargeability and exemption from taxation.
- Compute income under salary, applying the charging provisions, deeming provisions, exemptions and deductions.
- Determine the annual value of house property and compute the taxable income from house property.
- Assess the income from Business, Profession and Capital gains by applying the provisions of chargeability, deductions and exemptions.
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the total income of an individual and assess the tax liability.

#### **TEXT BOOK :-**

1. Reddy, T.S., Hari Prasad Reddy, Y., *Income Tax Law and Practice*, Chennai, Margham Publications, Relevant Assessment Year.

#### **BOOKS FOR REFERENCE:**

1. Guar, V.P., Narang, D.B., Puja Gaur, Rajeev Puri, *Income Tax Law & Practice*, Ludhiana, Kalyani Publishers, Relevant Assessment Year.
2. Vinod, K, Singhania, Monica Singhania, *Student's Guide to Income Tax*, New Delhi, Tax Mann Publications, Relevant Assessment Year.
3. Dinkar Pagare, *Law & Practice of Income Tax*, New Delhi, Sultan Chand & Sons, Relevant Assessment Year.

**Note:** Question Paper shall cover 80% Problems & 20% Theory.

#### **CO-PO Mapping with Programme Outcomes: INCOME TAX LAW & PRACTICE -22K6CO13**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	2	3	2	3	3	3	3	-	2	2
2	3	3	1	3	3	3	2	3	3	-	3	2
3	3	3	1	3	3	3	2	3	3	-	3	2
4	3	3	2	3	3	3	2	3	3	1	3	2
5	3	3	1	3	3	3	2	3	3	1	3	3
Avg.	3	3	1.4	3	2.8	3	2.2	3	3	0.4	2.8	2.2

1-Low, 2-Moderate, 3-High Correlation

P. M. J. [Signature]  
HOD OF COMMERCE





**SEMESTER - VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**  
**FINANCIAL MANAGEMENT**

**Core Course** : CC14  
**Instruction Hours** : 6  
**Credit** : 5

**Maximum Marks** : 100  
**Code** :22K6CO14

**COURSE OBJECTIVES:**

- To familiarize with the concepts, tools, and practices of financial management
- To learn about the decisions and processes of financial management in a business firm.
- To identify the regular and adequate supply sources of funds to the firm.
- To determine the working capital and cash management of the firm.
- To construct a receivable and inventory management.
- To access knowledge about FDI's role in the national progress.

**UNIT-I : INTRODUCTION AND TIME VALUE OF MONEY**

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

**UNIT-II : CAPITAL STRUCTURE THEORIES**

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

**UNIT-III : LEVERAGES AND DIVIDEND POLICY**

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

**UNIT-IV : WORKING CAPITAL AND CASH MANAGEMENT**

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

**UNIT-V: RECEIVABLE AND INVENTORY MANAGEMENT**

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



**CURRENT CONTOUR : (Not for Examination) FDI & FII**

*FDI in India- Through Private Placements or Preferential Allotments- Foreign Institutional Investors (FIIs)- SEBI and FIIs.*

**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understand Financial concepts and calculate time value of money and cost of capital
- Determine the firm optimum capital structure and find the relationship of EBIT through different theories and approaches
- Construct the different leverages for the development firms and determine the effective dividend policy.
- Analyze the factors and determinants, forecast the working capital, and cash management for smooth running of a firm
- Estimate the factors and evaluate the firm credit policy and compute adequate inventory through various approaches.

**TEXT BOOK:**

1. Ramachandran .R & Srinivasan.R, *Financial Management*, Trichy, Sriram Publication,2010

**BOOKS FOR REFERENCE :-**

1. Maheswari. S.N, *Financial management*, New Delhi, Sultan Chand & Sons, 1980
2. Dr. Murthy.A, *Financial Management*, Chennai Margham Publications, 2020
3. Sharma & Gupta., *Financial Management*, New Delhi, Kalyani Publishers,1996

**Note:** Question Paper shall cover 80% Problems & 20% Theory.

**CO- PO Mapping with Programme Outcomes : FINANCIAL MANAGEMENT  
-22K6CO14**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3
4	3	3	3	3	3	3	3	3	3	2	2	3
5	3	3	3	3	3	3	3	3	3	3	3	2
Avg.	3	3	3	3	3	3	3	3	3	2.8	2.8	2.8

1-Low, 2- Moderate, 3- High Correlation

P. M. P. J. S. P.  
22/04/2022  
HOD OF COMMERCE





**SEMESTER - VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022 – 2023 ONWARDS**  
**COMPANY LAW**

Core Course : CC15  
Instruction Hours : 6  
Credit : 5

Maximum Marks : 100  
Code : 22K6CO15

**COURSE OBJECTIVES:**

- To obtain knowledge about the provisions governing the Company Law.(After 2013 and so on)
- To gain awareness on the recent amendments to Companies Act.(after 2013 and so on)
- To learn to use the concepts of shares and debenture.
- To analysis the formation of a company.
- To emphasis on the study of incorporation of company.
- To identify the recent trends in company law.

**UNIT-I : JOINT STOCK COMPANY**

Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects" - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialization.

**UNIT-II : SHARE CAPITAL AND DEBENTURES**

Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

**UNIT-III : MANAGERIAL PERSONNEL**

Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

**UNIT-IV : MEETINGS AND RESOLUTIONS**

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

**UNIT-V : WINDING UP OF COMPANY**

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types - Members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

**CURRENT CONTOUR : (Not for Examination) ANNUAL RETURN**

Definition Impact on small company - Annual return of one person Company - Annual return of small company.



### COURSE OUTCOMES:

On Completion of the course the students will be able to

- Apply the concept of joint stock companies and its formation.
- Determine the role of businessman, investors.
- Understand the management of companies, appointment, rights, duties of directors and managing director.
- Analyze the nature and matters discussed in different types of meetings and resolution.
- Evaluate how to dissolve the company, issue remaining assets to partners and shareholders.

### TEXT BOOK:

1. Kapoor, N.D., *Business Laws*, New Delhi, Sulthan Chand and Sons, 2010.

### BOOKS FOR REFERENCE :

1. Dr. Radha. V , *Company Law*, Chennai, Prasanna Publications, 2017.
2. Kathiresan. S, *Company Law*, Chennai, Prasanna Publications, 2017.
3. Shanthi. J , *Company Law*, Chennai, Margham Publication, 2017.

### CO-PO Mapping with Programme Outcomes: COMPANY LAW - 22K6CO15

COPO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	2	2	3	2	1	1	2	1	2
2	3	3	2	2	3	2	1	2	2	2	3	3
3	3	3	3	3	3	3	3	2	3	3	2	3
4	3	3	2	3	3	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3	2	3	3	3
Avg.	3	3	2.6	2.6	2.8	2.8	2.2	2	2.2	2.6	2.4	2.8

1-Low, 2-Moderate, 3-High Correlation

P. M. P. Singh  
27/04/2022  
HOD OF COMMERCE





**SEMESTER – VI**

**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**

**ELEMENTS OF E-COMMERCE**

Major Based Elective Course : MBE2:1  
Instruction Hours : 5  
Credit : 4

Maximum Marks : 100  
Code : 22K6COELCO2:1

**COURSE OBJECTIVES:**

- To gain introductory knowledge on e-commerce.
- To acquire basic knowledge on architectural aspect of e-commerce.
- To obtain essential knowledge on security aspect of e-commerce.
- To develop application knowledge on e-commerce in business.
- To gain conceptual knowledge on multimedia in e-commerce.
- To educate about the recent trends in e-commerce.

**UNIT-I : BASICS OF E-COMMERCE**

Electronic Commerce Framework-Traditional vs Electronic Business Applications-The Anatomy of E-Commerce Applications.

**UNIT-II : ARCHITECTURAL VIEW**

Network Infrastructure for E-Commerce Components of the I-way Global Information Distribution Networks-Public Policy Issues Shaping the I-way.The Internet as a Network Infrastructure.The Business of the Internet Commercialization.

**UNIT-III : SECURITY**

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

**UNIT-IV : APPLICATION**

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

**UNIT-V : MULTIMEDIA IN E-COMMERCE**

Multimedia and Digital video- key multimedia concepts. Digital Video and Electronic Commerce-Desktop Video processing-Desktop Video conferencing.

***CURRENT CONTOUR : (Not for Examination) - SOFTWARE AGENTS-***

*Scope of E-Marketing- Internal marketing Techniques- future directions – Software Agents- Technology behind software agent-characteristics and properties of software.*



**COURSE OUTCOMES:**

On completion of the course the students will be able to

- Understand the knowledge and types of E-Commerce and E-Commerce Application.
- Identify the E-Commerce-components and various types of Issues and Internal commercialization.
- Learn about the firewalls and Network Security and Encrypted documents.
- Gain insight on Electronic payment system and EDI Application, and EDI Implementation.
- Develop basic knowledge of Multimedia concept and comparison of video conferencing and video processing.

**TEXT BOOK:**

1. David Kosiur, *Understanding Electronic Commerce*, Microsoft Press, Tamil Nadu State Council for Higher Education.2002.

**BOOKS FOR REFERENCE :**

1. ParagDiwan& Sunil Sharma, *E-Commerce A Managerial guide to E Business*, New Delhi, Deep & Deep Pub.Delhi. 2000.
2. Agarwal Kamalesh N &Agarwal, *Introduction to the Electronic Commerce*, New Delhi McMillan India Pub,. 2000
3. Deeksha, *Business On the Net From EDI to Electronic Commerce*, New Delhi, Tata McGraw Hill.

**CO-PO Mapping with Programme Outcomes: ELEMENTS OF E-COMMERCE  
-22K6COELCO2:1**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	3	2	3	3	2	3
2	3	3	3	3	3	2	3	3	3	3	2	3
3	3	3	3	3	3	3	2	3	3	3	3	3
4	3	3	3	3	3	3	3	3	3	3	3	3
5	3	3	3	3	3	3	2	2	3	3	3	3
Avg.	3	3	3	3	3	2.8	2.6	2.6	3	3	2.6	3

1-Low, 2-Moderat, 3-High Correlation

P. J. Prasad  
27/08/2022  
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**SEMESTER - VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**  
**PRACTICE OF LIFE INSURANCE**

**Major Based Elective Course : MBE2:2**  
**Instruction Hours : 5**  
**Credit : 4**

**Maximum Marks: 100**  
**Code : 22K6COELCO2:2**

**COURSE OBJECTIVES:**

- To analyze the types of life assurance available in the market.
- To evaluate the legality and administrative issues of life policies.
- To apply the types of premium calculations.
- To understanding the different types of policy claims
- To describe the Plans of Life Insurance.
- To identify the recent trends in life insurance.

**UNIT-I : PRACTICE OF LIFE INSURANCE**

Overview of the Indian Insurance Market – Growth of Insurance business in India – Organizational structure of the Life Insurance Corporation of India (LIC) – Postal Life Insurance – Appointing of Life insurance agents and their functions – Need of an agent in life insurance selling – Appointment of agents – Remuneration to agents – Trends in Life insurance distribution channels.

**UNIT-II : ACCEPTANCE POLICY DOCUMENTS**

Concept of premium – Different types of premium – Different factors considered in calculating premium – Bonus in policies – Different types of bonus in life insurance policies. Fundamentals of life insurance contracts – Principles of utmost good faith – Insurable interest – Life insurance policy application and process – Proposal form and related documents – Importance of a policy document – Policy schedule and its various components – Conditions and privileges in a policy document – Duplicate policies.

**UNIT-III : POLICY LAPSE AND REVIVAL**

Premium calculations – Surrender value and non-forfeiture options – Revival of lapsed policies and its types – Assignment of life insurance policies – Conditional assignment – Absolute assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs Nomination – Surrender of policies – Foreclosure of insurance policies.

**UNIT- IV : POLICY CLAIMS**

Different types of policy claims – Survival of benefits – Death claims – Maturity claims – Submission of proof of title at claim processing stage – Early claims & No nearly claims – Documents required for processing early claims – Death due to un-natural causes or accidents – Nomination – Assignment – Waiver of evidence of title – Claims concession clause and Extended claims Concession Clause – Presumption of Death – Insurance Riders – Accidental death benefit rider.

**UNIT-V : PLANS OF LIFE INSURANCE**

Different types of Life insurance plans – Term Plan – Endowment plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Industrial Life Insurance – MWP Policies – Key man Insurance – Health insurance – Annuity plans – group insurance schemes.



**CURRENT CONTOUR : (Not for Examination) CLAIM SETTLING**

*Customer-Focused Solutions - Enhanced Claim Settling - Cover for Pandemics - Variety in life insurance products.*

**COURSE OUTCOMES:**

On Completion of the course the students will be able to

- Understand the basic concepts of life insurance.
- Examining the premium and bonus applications.
- Apply the procedure for premium payment, lapse and renewal.
- Review the practice of insurance claims.
- Analyse the different types of life insurance products.

**BOOKS FOR REFERENCE:**

1. *Practice of Life Insurance*, Insurance institute of India, Mumbai.
2. *The fundamentals of Insurance- Theories, Principles and Practices*, Notion Press, Chennai .
3. *Principles Insurance Law*, Wadhwa & Co.
4. *Insurance Management*, New Age International Publishers, New Delhi.
5. *Taxmann : Insurance Manual*, Taxmann Publication Private Ltd.

**CO-PO Mapping with Programme Outcomes: PRACTICE OF LIFE INSURANCE  
-22K6COELCO2:2**

CO PO – Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	2	3	3	3	3	3	3	3	3
2	3	3	3	3	3	3	3	2	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	2
4	3	3	3	3	3	3	3	3	3	3	3	3
5	2	3	3	3	3	3	3	3	3	3	3	3
Avg.	2.8	3	3	2.8	3	3	3	2.8	3	3	3	2.8

1-Low, 2-Moderate, 3-High Correlation

P. M. P. Singh  
27/04/2022  
HOD OF COMMERCE





**SEMESTER – VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**

**FINANCIAL MARKETS AND SERVICES**

**Major Based Elective Course : MBE3 :1**  
**Instruction Hours : 5**  
**Credit : 3**

**Maximum Marks : 100**  
**Code : 22K6COELCO3:1**

**COURSE OBJECTIVES:**

- To understand the nature of financial markets in India.
- To gain an insight on the nature of financial markets and to know the procedure for making transactions in the financial markets.
- To understand the dynamics of Financial Security of people.
- To learn the meaning and importance of developments in the financial markets.
- To help the students to understand the services and Qualities required for Merchant Bankers.
- To educate the students about the recent trends in Online Marketing.

**UNIT-I : CONCEPT AND MEANING OF MONEY MARKET**

Money Market- Call Money Market- Treasury Bills Market-Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

**UNIT-II : AN INTRODUCTION TO FINANCIAL INTERMEDIARIES**

Non Banking Financial Intermediaries –Investment Companies –Hire Purchase Finance –Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds.

**UNIT-III : NEW ISSUES MARKET AND SECONDARY MARKETS**

New Issue Market – Meaning and Advantages– General Guidelines for New Issue –Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges- Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market – Efficient Market Theory.

**UNIT-IV : FINANCIAL SERVICES –I**

Factoring– Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISIL - ICRA Limited and CIBIL.

**UNIT-V : FINANCIAL SERVICES –II**

Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India - Merchant Banks and Commercial Banks – Services of Merchant Bankers– Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.

**CURRENT CONTOUR : (Not for Examination) DEMAT ACCOUNT**

*Demat meaning - the Dematerialization Process- Demat Account Work- Features & Benefits-Types of Demat accounts- Opening Demat Account- Best Demat Account- facilities offered by a Demat Account - Demat Account Glossary.*



### COURSE OUTCOMES:

On Completion of the course the students will be able to

- Gain expert knowledge on the various aspects in Money Market and Capital Market.
- Recognizes the Role and types of financial Intermediaries and differences.
- Explain the functions and reforms of New Issue Market Trends in Secondary Market.
- Understand the meaning and functions of credit rating and Mechanism in financial services and function and Importance of factoring
- Analyzes the specific problems and scope of services of Merchant Banking.

### TEXT BOOK:

1. Gordon and Natarajan, *Financial Markets and Services*, Mumbai. Himalaya Publishing House. 2011.

### BOOKS FOR REFERENCE :-

1. Khan, M.Y, *Financial Services*, New Delhi, Tata McGraw Hill. Publishing Company Limited, 2012
2. Kothari C.R., *search Methodology Methods and Techniques*, New Delhi, New Age International Publications, 2016.
3. Gurusamy.S, *Financial Markets and Institutions*, Chennai S. Vijay Nicole-Imprints (P) Ltd., 2015.

### CO-PO Mapping with Programme Outcomes: FINANCIAL MARKETS AND SERVICES - 22K6COELCO3:1

CO-PO -- Correlation Probability												
CO/PO	1	2	3	4	5	6	7	8	9	10	11	12
1	3	3	3	3	3	3	2	2	3	2	3	2
2	3	3	3	3	2	3	3	3	2	3	2	2
3	3	3	3	3	3	3	3	2	3	3	2	2
4	3	3	3	3	3	3	2	2	3	3	3	2
5	3	3	2	3	2	3	2	3	3	3	3	3
Avg.	3	3	2.8	2.4	2.6	3	2.4	2.4	2.8	2.8	2.6	2.1

1-Low, 2-Moderate, 3-High Correlation

P. M. P. J. [Signature]  
27/04/2022  
HOD OF COMMERCE





**SEMESTER - VI**  
**SYLLABUS FOR B.COM UNDER CBCS PATTERN 2022-2023 ONWARDS**  
**REGULATIONS OF INSURANCE BUSINESS**

**Major Based Elective Course : MBE3:2**  
**Instruction Hours : 5**  
**Credit : 3**

**Maximum Marks: 100**  
**Code : 22K6COELCO3:2**

**COURSE OBJECTIVES:**

- To outline the role of IRDA and registration, renewal, and suspension of an insurance company.
- To list insurer's sectors and classify the working of ULIP and referral company.
- To construct an insurance cycle, understand the complaint and customer protection.
- To compose reserves and assess the reserving procedure and strategies.
- To discuss insurance law clause, international trade provision, and compile insurance accounting.
- To create knowledge of digital insurance and analyze the new trends.

**UNIT- I : MISSION AND COMPOSITION OF IRDA**

Duties and Powers and Functions of IRD – Licensing functions of IRDA - Code of conduct, Qualifications, Functions, Validity, and Renewal of license applicable to Brokers, Agents and Corporate Agents – Regulations for Third Party Administrative(TPA) – Procedure for obtaining a License – Revocation and Cancellation – Code of conduct and Maintaining confidentiality by TPA – Procedure for registration of Insurance companies – General and Capital Requirements – Renewal and Suspension of registration – Cancellation and Revival of registration.

**UNIT -II : INSURANCE SECTORS AND REGULATIONS**

Obligation of insurers for rural and social sector – Classification of rural sectors – Obligations for Rural and Social sector – Micro insurance – Concept and Origin – Conditions for micro Insurance agents - Regulation and Working of ULIPs – Know Your Customer Process(KYC) - Product and Customer profile – Manner and Method of receipt of premium – Approval and Restriction on business of referral company – Obligations of referral and insurer's – IRDA regulations on advertisements – Statutory warnings.

**UNIT-III : POLICYHOLDERS INTEREST AND PROTECTION**

Stages of insurance policy - Pre and Post-stage of insurance cycle – Free look period – Objective – Matters to be stated in life and general insurance policy – Grievance redressal - Complaint handling – Policyholders servicing procedures – Claim procedures for life and general insurance policies – Format key feature of documents - Dispute resolution mechanism – Consumer Protection Act – Ombudsman.

**UNIT-IV : RESERVES AND INVESTMENT STRATEGIES**

Financial regulatory aspects of Solvency margin and Investments - Reserves maintained by insurance companies - Management of reserves – Stakeholders – Types of technical reserves – Reserving process followed by insurance companies - Premium investment strategies – Indian regulations.

**UNIT-V : LAW CLAUSE AND PROVISIONS**

Prohibition of rebates – Repudiation clause – Recommendations of law clause -Provisions of sec 64 VB – Exemptions to sec 64 VB – Provisions for nomination of policies - International trends in insurance regulation – Purpose and Area focus of regulations – Insurance accounting.







## பாலினக்கல்வி (Gender Studies)

- பருவம் - VI கற்பித்தல் : 1 தரப்பள்ளி : 1 பாடகுறியீட்டுஎண்: 22K6GS
- நோக்கம் : சங்க இலக்கியங்களின் சிறப்பையும், பொருமையையும் உணர்தல், நாடக இலக்கியங்களின் இயல்பு, சிறப்பு உத்திகள் பற்றி அறிதல்.
- பயன்கள் : இலக்கியம் பற்றிய சிறந்த அறிவையும், நாடகப் படைப்பாற்றலையும் பெறச்செய்தல்
- அலகு 1 : பாலியல் பாலின உடற்சூறுர் தியாக நிர்ணயித்தல் -ஆணாதிக்கம்-பெண்ணியம்-பாலினபாகுபாடு-வேலைப்பாடு-பாலினஒருபடித்தவைகள்-பாலினஉணர்வூட்டல்-பாலின சமவாய்ப்பு-பாலின சமத்துவம்-பாலினமைய நீரோட்டமாக்கல்-அதிகாரப்படுத்துதல்.
- அலகு 2 : பாலின சமத்துவக் கல்வி-பல்கலைக் கழகமானிய குழுவின் வழிகாட்டுதல்கள்-ஏழாவது ஐந்தாண்டு திட்டம் முதல் பதினோராவது ஐந்தாண்டுத் திட்டம்-பாலின சமத்துவக்கல்வி, பெய்ஜிங் மாநாடு மற்றும் பெண்களுக்கு எதிரான அனைத்துவரன் முறைகளையும் ஒழிப்பதற்கான சர்வதேச உடன்படிக்கை-இணைத்தல்-உட்படுத்தல்-ஒதுக்கல்.
- அலகு 3 : பாலியல் பாகுபாட்டிற்கான தளங்கள் குடும்பம்-பாலினவி கிதாச்சாரம்-கல்வி, ஆரோக்கியம்-ஆளுமை, மதம்வேலைvs வேலைவாய்ப்பு-சந்தைஊடகங்கள்-அரசியல்-சட்டம்-குடும்பவன்முறை-பாலியல்துன்புறுத்தல்-அரசுகொள்கைகள் மற்றும் திட்டங்கள்.
- அலகு 4 : பெண்கள் மேம்பாடு மற்றும் பாலின சமத்துவ மேம்பாடு-(முயற்சிகள்-சர்வதேச பெண்களுக்கான சகாப்தம்-சர்வதேசபெண்கள்ஆண்டு-பெண்களின் மேம்பாட்டிற்கான தேசியகொள்கை-பெண்கள்அதிகா ஆண்டு 2001-சர்வதேச கொள்கைகளை மைய நீரோட்டமாக்கல்.
- அலகு 5 : பெண்கள் இயக்கங்கள் மற்றும் பாதுகாப்பு நிறுவன ஏற்பாடுகள்-தேசியமற்றும் மாநிலமகளிர் ஆணையம்-அனைத்து மகளிர் காவல் நிலையங்கள்-குடும்பநீதிமன்றங்கள்-குடும்பவன் முறையிலிருந்து பெண்களைப் பாதுகாக்கம் சட்டம் 2005 பணியிடங்களில் பெண்கள் மீதான பாலியல் துன்புறுத்தல்களை தடுப்பதற்கான உச்சநீதி மன்ற வழிகாட்டுதல்கள்-தாய்சேய் சேமநலசட்டம்-பெண்சிசுக்களை கருவிலேயே கண்டறியும் தொழில் நுட்பம் (முறைப்படுத்தல் மற்றும் தவறாகப் பயன்படுத்தலை தடைசெய் திருச்சட்டம்-ஈவ்டிசிங் (பெண்களைத் தொல்லை செய்தல்) தடுப்பச்சட்டம்-சுயஉதவிக்குழுக்கள்-பஞ்சாயத்து அமைப்புகளுக்கான73வது மற்றும்74வது சட்ட சீர்திருத்தம்).
- அலகு 6 : பாலின உடற்சூறுகள் பற்றி புரியச்செய்தல்-பாலின சமத்துவக்கல்வி-பெண்மேம்பாட்டுத்திட்டம் யாது எனகண்டறிதல்-ஊடகங்களின் வழிவிழிப்புணர்வை ஏற்பட செய்தல்-வன்கொடுமைக்கு எதிரானசட்டங்களை தெரிந்து பயன்படுத்துதல்.



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விளைவுகள் :

1. பாலினக்கல்வியை உடற்கூறுரீதியாக வகைபாடுசெய்து புதியதெளிந்த சிந்தனையோடு உருவாக்குதல்.
2. பாலினக் கல்வியுடன் உட்கூறுகளை மானியக்குழு வழிகாட்டுதலின்படி நுண்ணோக்குடன் பயிற்று வித்து மாணவர்களை உயர்த்துதல்.
3. பாலினப்பாகு பாட்டிற்கான இயங்குதளங்களை தொடர்புபடுத்துவதுடன் பாலினமரபின் ஆக்கத்தை மதிப்பீட்டை வளர்த்தல்.
4. பெண்களுக்கான தரமேம்பாட்டையும் சிறப்புக்கூறுகளையும் உருவாக்கி பிரபஞ்ச அறிவில்மேம்படச்செய்தல்
5. பாலினமரவசார்ந்த சமூக சீர்திருத்தங்களை வடிவமைத்து மேம்படுத்தும் இயக்கங்கள், நிறுவனங்களை உயர்த்துதல்.

CO	KEY ATTRIBUTES(K)	STATEMENTS
	வகைபாடு தெளித்தசிந்தனை உருவாக்குதல்	பாலினக்கல்வியை உடற்கூறுரீதியான வகைபாடு செய்துபுதிய தெளிந்த சிந்தனையோடு உருவாக்குதல்
	உட்கூறுகள் நுண்ணோக்கி உயர்த்துதல்	பாலினக் கல்வியின் உட்கூறுகளை மானியக்குழு வழிகாட்டுதலின்படி நுண்ணோக்குடன் பயிற்றுவித்து மாணவர்களை உயர்த்துதல்
	இயங்குதளம் தொடர்புபடுத்தல் ஆக்கம்	பாலினப் பாகு பாட்டிற்கான இயங்கு தளங்களை தொடர்புபடுத்துவதுடன் பாலின மரபின் ஆக்கத்தை மதிப்பீட்டை வளர்த்தல்
	தரமேம்பாடு சிறப்புக்கூறுகள் பிரபஞ்ச அறிவு	பெண்களுக்கான தரமேம்பாட்டையும் சிறப்புக் கூறுகளையும் உருவாக்கி பிரபஞ்ச அறிவில் மேம்படச் செய்தல்.
	அமைப்பு வடிவமைப்பு உயர்த்துதல்	பாலின மரவசார்ந்த சமூக சீர்திருத்தங்களை வடிவமைத்து மேம்படுத்தும் இயக்கங்கள், நிறுவனங்களை உயர்த்துதல்.





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**JUSTIFICATION/ LEVEL OF CORRELATION**

CoK1	po(F)
வகைபாடு தெளிந்தசிந்தனை உருவாக்குதல்	பாகுபாடு சிந்தனைத்தளம் படைப்புத்திறன்

Probability of co1 to po8= $p(k2)+p(k8)+p(k2)=(1+1+1)/3$  so correlation is =3

CoK2	po(F)
உட்கூறுகள் நுண்ணோக்கு உயர்த்துதல்	பாடுபொருள் நுட்பம் மேம்படுத்துதல்

Probability of co2 to po6= $p(k1)+p(k6)+p(k5)=(1+1+1)/3$  so correlation is =3

Co3	po(F)
இயங்குதளம் தொடர்புபடுத்துதல் ஆக்கம்	இயங்கும் ஆற்றல் ஒப்பீடு ஆற்றல்

Probability of co3 to po11= $p(k5)+p(k11)+p(k8)=(1+1+1)/3$  so correlation is =3

Co4	po(k)
தரமேம்பாடு சிறப்புக்கூறு பிரபஞ்ச அறிவு	தரம் புதியசிந்தனைத்தளம் உலகியல் அறிவு

Probability of co4 to po11 = $p(k11)+p(k8)+p(k6)=(1+1+1)/3$  so correlation is =3

Co5	po(k)
பாலினமரபு வடிவமைப்பு உயர்த்துதல்	இனமரபுமுன்னோடி கட்டமைப்பு மேம்படுத்துதல்

Probability of co5 to po12 = $p(k1)+p(k12)+p(k5)=(1+1+1)/3$  so correlation is 3

**Co/po correlation probability: பாலினக்கல்வி (Gender Studies)**

Co/po	1	2	3	4	5	6	7	8	9	10	11	12
1								1				
2	1				1	1						
3					1			1			1	
4						1		1			1	
5	1				1							1

