

KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS COLLEGE FOR WOMEN

(AUTONOMOUS), THANJAVUR -7.

DEPARTMENT OF COMMERCE

INTERNAL BOARD OF STUDIES 2025-2026

MINUTES

Date : 15-07-2025

Time : 10:00 am

Venue : Commerce Lab,

Department of Commerce,

K. N. Govt. Arts College for Women (Autonomous), Thanjavur -7.

The syllabus for B.Com under CBCS Pattern for the candidates admitted from 2023- 2024 has been placed before the Internal Board of studies for discussion and the resolutions have been passed.

- 1) As per the Directions of TANSCHER a new Course Structure for the batch 2023 – 2024 onwards is framed according to the model syllabus prescribed by TANSCHER.
- 2) The Syllabus for B. Com Programme has been framed not deviating more than 25% of the model syllabus framed by TANSCHER.

The following new courses has been introduced

RESOLUTIONS PASSED IN INTERNAL BOARD OF STUDIES

Resolution 1:

For II Year and III Year UG students Odd Semester NM paper has been introduced

Year	Semester	Subject code	Subject Name
II	III	23K3NM	Foundation of Digital Marketing
III	V	23K5NM	Career Skill Enhancement & Employability Readiness

Resolution 2:

For II Year UG students in semester III the SEC-5 paper 23K3COSEC-5 Regulations of Insurance Business has been removed. These 2 hours have been allotted to NM paper.

For III Year UG students in semester V the CC10 and CC12 papers, 1 hour has been reduced. These 2 hours have been allotted to NM paper. The total credits for the third year course structure have been changed to 142 credits.

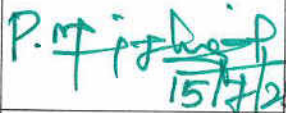






Year	Semester	Subject code	Old		New		NM	
			Hrs	Credit	Hrs	Credit	Hrs.	credit
II	III	SEC - 5 (23K3COSEC5) Regulations of Insurance Business	2	2	-	-	2	2
III	V	CC10 (23K5CO10) Banking Law & Practice (1 Hour to NM) CC12 (23K5CO12PW) Project Viva – Voce Auditing & Corporate Governance	5	4	4	4	2	2

Resolution 3:

Students who were not able to write the NM paper shall appear for department specific paper, for which the same credits as NM paper should be provided.

Year	Semester	Subject Code	Subject Title
2024 Batch	III	23K3NMOCO	Regulations of Insurance Business
2023 Batch	V	22K5NMOCO	Practice of Life Insurance

LIST OF INTERNAL BOARD MEMBERS PRESENT FOR UG 2025 – 2026

S. No.	Name & Address	Board of Studies Members	Signature
1.	Dr. P. MUTHAMIL THIRUMAGAL, M.Com., M.Phil., M.B.A., PGDCA., PGDCM., NET., Ph.D., Head & Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts Collge for Women (A), Thanjavur-7	Chair Person	 15/7/25
2.	Dr. S. V. SOUNDARAVALLI, M.Com., M.Phil., M.B.A., PGDBA., NET., SLET., Ph.D., Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
3.	Dr. J. J. JEYAKUMARI, M.Com., M.Phil., M.B.A., PGDCA., SLET., Ph.D., Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
4.	Dr. A. KANMANI JOAN OF ARCH, M.Com., PGD Com., MDCA., Ph.D., M.B.A., NET., Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
5.	Dr. J. PRAHANNAYAKI, M.Com., M. Phil., M.Sc. (Psy)., PGDCA., PGDEM., MBA., Ph.D., SLET., Assistant Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/07/25
6.	Dr. L. SATHEESKUMAR, M.Com., M.B.A., M.M.M., PGDCA., PGDCM., PGDPM & IR., M. Phil., Ph.D., Assistant Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
7	Dr. S. EZHIL RAJI, M.Com., M. Phil., Ph.D., Assistant Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25

8.	Dr. T. VASUGI, M.Com., M.Phil., Ph.D., B.Ed., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>T. Vasugi</i> 15/07/2025
9.	Dr. D. ULAGAMMAL, M.Com., M.Phil., M.B.A., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Ulagammal</i> 15/07/25
10.	Dr. A. VICTORIA SUBHA, M.Com., M.Phil., DCA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>A. Subha</i> 15/7/2025
11.	Mrs. P. VASANTHA, M.Com., M.Phil., M.B.A., HDCA., NET., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>P. Vasantha</i> 15/7/2025
12.	Dr. K. PUNITHA, M.Com., M. Phil., PGDCA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>K. Punitha</i> 15/7/2025
13.	Dr. D. KOWSALYA, M.Com., M. Phil., MBA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Kowsalya</i> 15/7/25
14.	Dr. D. PREMA, M.Com., B.Ed., M. Phil., MBA., Ph.D., HDCA., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Prema</i> 15/7/25
15.	Dr. P. AKILA, M.Com., M. Phil., MBA., SET., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>P. Akila</i> 15/7/25

P. M. P. Thangaraj
CHAIR PERSON & HOD OF COMMERCE

M. G. Gopalan
15/07/2025
PRINCIPAL / I/C

**KUNTHAVAI NAACCHIYAAR GOVERNMENT ARTS COLLEGE FOR WOMEN
(AUTONOMOUS), THANJAVUR -7.
DEPARTMENT OF COMMERCE
INTERNAL BOARD OF STUDIES 2025-2026
MINUTES**

Date : 15-07-2025

Time : 10:00 am








Venue : Commerce Lab,

Department of Commerce,

K. N. Govt. Arts College for Women (Autonomous), Thanjavur -7.

The syllabus for M.Com under CBCS Pattern for the candidates admitted from 2023- 2024 has been placed before the Internal Board of studies for discussion and no corrections were made.

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S. No.	Name & Address	Board of Studies Members	Signature
1.	Dr. P. MUTHAMIL THIRUMAGAL, M.Com., M.Phil., M.B.A., PGDCA., PGDCM., NET., Ph.D., Head & Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts Collge for Women (A), Thanjavur-7	Chair Person	 15/7/25
2.	Dr. S. V. SOUNDARAVALLI, M.Com., M.Phil., M.B.A., PGDBA., NET., SLET., Ph.D., Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
3.	Dr. J. J. JEYAKUMARI, M.Com., M.Phil., M.B.A., PGDCA., SLET., Ph.D., Associate Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25
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7	Dr. S. EZHIL RAJI, M.Com., M. Phil., Ph.D., Assistant Professor of Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	 15/7/25

8.	Dr. T. VASUGI, M.Com., M.Phil., Ph.D., B.Ed., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>T. Vasugi</i> 15/07/2025
9.	Dr. D. ULAGAMMAL, M.Com., M.Phil., M.B.A., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Ulaga</i> 15/07/25
10.	Dr. A. VICTORIA SUBHA, M.Com., M.Phil., DCA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>A. Subha</i> 15/7/25
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12.	Dr. K. PUNITHA, M.Com., M. Phil., PGDCA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>K. Punitha</i> 15/7/2025
13.	Dr. D. KOWSALYA, M.Com., M. Phil., MBA., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Kowsalya</i> 15/7/25
14.	Dr. D. PREMA, M.Com., B.Ed., M. Phil., MBA., Ph.D., HDCA., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>D. Prema</i> 15/7/25
15.	Dr. P. AKILA, M.Com., M. Phil., MBA., SET., Ph.D., Guest Lecturer in Commerce, Kunthavai Naacchiyaar Govt. Arts College for Women (A), Thanjavur-7.	Member	<i>P. Akila</i> 15/7/25

P. M. P. S. S. S. S. S.
CHAIR PERSON & HOD OF COMMERCE

P. M. P. S. S. S. S.
15/07/2025
PRINCIPAL

KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE (W)**AUTONOMOUS, THANJAVUR – 613 007****DEPARTMENT OF COMMERCE****B.COM Course Structure under CBCS****(For the candidates admitted from the academic year 2023-2024 onwards)**

Seme ster	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	LC1	23K1T1	Language - Tamil	6	3	3	25	75	100
	II	ELC1	23K1E1	English	6	3	3	25	75	100
	III	CC1	23K1CO01	Financial Accounting - I	5	5	3	25	75	100
	III	CC2	23K1CO02	Principles of Management	5	5	3	25	75	100
	III	EC1	23K1COECCO1:1	Business Economics	4	3	3	25	75	100
			23K1COECCO1:2	Business Communication						
			23K1COECCO1:3	Indian Economic Development						
	IV	SEC 1	23K1COSEC1	Communication Skills	2	2	3	25	75	100
		FC	23K1COFC	Fundamentals of Commerce	2	2	3	25	75	100
Total					30	23	-	-	-	700
II	I	LC2	23K2T2	Language - Tamil	6	3	3	25	75	100
	II	ELC2	23K2E2	English	6	3	3	25	75	100
	III	CC3	23K2CO03	Financial Accounting - II	5	5	3	25	75	100
	III	CC4	23K2CO04	Business Law	5	5	3	25	75	100
	III	EC2	23K2COECCO2:1	Business Environment	4	3	3	25	75	100
			23K2COECCO2:2	Insurance and Risk Management						
			23K2COECCO2:3	International Trade						
	IV	SEC2	23K2COSEC2	Advanced Accounting Techniques	2	2	3	25	75	100
		SEC3	23K2COSEC3	Statutory Compliance in Taxation	2	2	3	25	75	100
Total					30	23	-	-	-	700
III	I	LC3	23K3T3	Language - Tamil	6	3	3	25	75	100
	II	ELC3	23K3E3	English	6	3	3	25	75	100
	III	CC5	23K3CO05	Corporate Accounting – I	5	5	3	25	75	100
	III	CC6	23K3CO06	Company Law	5	5	3	25	75	100
	III	EC3	23K3COECCO3:1	E-Commerce	4	3	3	25	75	100
			23K3COECCO3:2	Business Legislation						
			23K3COECCO3:3	Business Mathematics and Statistics						
	IV	SEC4	23K3COSEC4	Stock Market Operations	1	1	3	25	75	100
		SEC5	23K3COSEC5	Regulations of Insurance Business	2	2	3	25	75	100
				Environmental Studies	1	-	-	-	-	-
		ECC1	23K3COECC1:1	Event Management	-	3	3	-	-	100
	23K3COECC1:2		MOOC (Value Added)*							
		ECC2	23K3COECC2	Digital Marketing (Add On)*	-	4	-	-	-	
Total					30	22	-	-	-	700

Seme ster	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
IV	I	LC4	23K4T4	Language - Tamil	6	3	3	25	75	100
	II	ELC4	23K4E4	English	6	3	3	25	75	100
	III	CC7	23K4CO07	Corporate Accounting – II	5	5	3	25	75	100
	III	CC8	23K4CO08	Principles of Marketing	5	5	3	25	75	100
	III	EC4	23K4COECCO4:1	Financial Services	3	3	3	25	75	100
			23K4COECCO4:2	Consumerism & Consumer Protection						
			23K4COECCO4:3	Operation Research						
	IV	SEC6	23K4COSEC6	Sales Management	2	2	3	25	75	100
	IV	SEC7	23K4COSEC7	Women Entrepreneurship	2	2	3	25	75	100
		EVS	23K4EVS	Environmental Studies	1	2	3	25	75	100
		ECC3	23K4COECC3:1	Training and Development	-	3	3	-	-	100
23K4COECC3:2			MOOC (Value added)*							
Total					30	25	-	-	-	800
V	III	CC9	23K5CO09	Cost Accounting – I	5	4	3	25	75	100
	III	CC10	23K5CO10	Banking Law & Practice	5	4	3	25	75	100
	III	CC11	23K5CO11	Income Tax Law & Practice - I	5	4	3	25	75	100
	III	CC12	23K5CO12PW	Project Viva – Voce Auditing & Corporate Governance	5	4	3	-	100	100
	III	EC5	23K5COECCO5:1	Financial Management	4	3	3	25	75	100
			23K5COECCO5:2	Indirect Taxation						
	III	EC6	23K5COECCO6:1	Human Resource Management	4	3	3	25	75	100
			23K5COECCO6:2	Office Management & Secretarial Practice						
	IV	VE	23K5VE	Value Education	2	2	3	25	75	100
			23K5I	Summer Internship/Industrial Training	-	2	-	-	-	-
	Total					30	26	-	-	-
VI	III	CC13	23K6CO13	Cost Accounting – II	6	4	3	25	75	100
	III	CC14	23K6CO14	Management Accounting	6	4	3	25	75	100
	III	CC15	23K6CO15	Income Tax Law & Practice - II	6	4	3	25	75	100
	III	EC7	23K6COECCO7:1	Entrepreneurial Development	5	3	3	25	75	100
			23K6COECCO7:2	Computer Application in Business						
	III	EC8	23K6COECCO8:1	Logistics and Supply Chain Management	5	3	3	25	75	100
			23K6COECCO8:2	Spread Sheet for Business						
		SEC8	23K6COSEC8	General Awareness for Competitive Examination	2	2	3	25	75	100
	V	GS	23K6GS	Gender Studies		1	-	25	75	100
	V	Extn. Act.	23K6EA	Extension Activities	-	1	-	-	-	-
	Total					30	22			
Grand Total					180	141				4300

* Additional Credit Paper (Self Study/MOOC/Add on)

P. M. *[Signature]*
HOD OF COMMERCE 15/7/25

15-07-2025

II yr

**KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE (W) AUTONOMOUS,
THANJAVUR – 613 007
DEPARTMENT OF COMMERCE**

B.COM Course Structure under CBCS

(For the candidates admitted from the academic year 2023-2024 onwards)

Seme ster	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	LC1	23K1T1	Language - Tamil	6	3	3	25	75	100
	II	ELC1	23K1E1	English	6	3	3	25	75	100
	III	CC1	23K1CO01	Financial Accounting - I	5	5	3	25	75	100
	III	CC2	23K1CO02	Principles of Management	5	5	3	25	75	100
	III	EC1	23K1COECCO1:1	Business Economics	4	3	3	25	75	100
			23K1COECCO1:2	Business Communication						
			23K1COECCO1:3	Indian Economic Development						
	IV	SEC 1	23K1COSEC1	Communication Skills	2	2	3	25	75	100
		FC	23K1COFC	Fundamentals of Commerce	2	2	3	25	75	100
Total					30	23	-	-	-	700
II	I	LC2	23K2T2	Language - Tamil	6	3	3	25	75	100
	II	ELC2	23K2E2	English	4	3	3	25	75	100
	III	CC3	23K2CO03	Financial Accounting - II	5	5	3	25	75	100
	III	CC4	23K2CO04	Business Law	5	5	3	25	75	100
	III	EC2	23K2COECCO2:1	Business Environment	4	3	3	25	75	100
			23K2COECCO2:2	Insurance and Risk Management						
			23K2COECCO2:3	International Trade						
	IV	NM	23K2NM	Overview of English Language Communication	2	2	-	25	75	100
			23K2NMOCO	Auditing			3			
		SEC2	23K2COSEC2	Advanced Accounting Techniques	2	2	3	25	75	100
		SEC3	23K2COSEC3	Statutory Compliance in Taxation	2	2	3	25	75	100
Total					30	25	-	-	-	800

III	I	LC3	23K3T3	Language - Tamil	6	3	3	25	75	100
	II	ELC3	23K3E3	English	6	3	3	25	75	100
	III	CC5	23K3CO05	Corporate Accounting – I	5	5	3	25	75	100
	III	CC6	23K3CO06	Company Law	5	5	3	25	75	100
	III	EC3	23K3COECCO3:1	E-Commerce	4	3	3	25	75	100
			23K3COECCO3:2	Business Legislation						
			23K3COECCO3:3	Business Mathematics and Statistics						
		NM	23K3NM	Foundation of Digital Marketing	2	2	-	25	75	100
			23K3NMOCO	Regulations of Insurance Business			3			
	IV	SEC4	23K3COSEC4	Stock Market Operations	1	1	3	25	75	100
				Environmental Studies	1	-	-	-	-	-
		ECC1	23K3COECC1:1	Event Management	-	3	3	-	-	100
	23K3COECC1:2		MOOC (Value Added)*							
	ECC2	23K3COECC2	Digital Marketing (Add On)*	-	4	-	-	-		
Total					30	22	-	-	-	700
IV	I	LC4	23K4T4	Language - Tamil	6	3	3	25	75	100
	II	ELC4	23K4E4	English	6	3	3	25	75	100
	III	CC7	23K4CO07	Corporate Accounting – II	5	5	3	25	75	100
	III	CC8	23K4CO08	Principles of Marketing	5	5	3	25	75	100
	III	EC4	23K4COECCO4:1	Financial Services	3	3	3	25	75	100
			23K4COECCO4:2	Consumerism & Consumer Protection						
			23K4COECCO4:3	Operation Research						
	IV	SEC6	23K4COSEC5	Sales Management	2	2	3	25	75	100
	IV	SEC7	23K4COSEC6	Women Entrepreneurship	2	2	3	25	75	100
		EVS	23K4EVS	Environmental Studies	1	2	3	25	75	100
		ECC3	23K4COECC3:1	Training and Development	-	3	3	-	-	100
			23K4COECC3:2	MOOC (Value added)*						
Total					30	25	-	-	-	800

V	III	CC9	23K5CO09	Cost Accounting – I	5	4	3	25	75	100
	III	CC10	23K5CO10	Banking Law & Practice	5	4	3	25	75	100
	III	CC11	23K5CO11	Income Tax Law & Practice - I	5	4	3	25	75	100
	III	CC12	23K5CO12PW	Project Viva – Voce Auditing & Corporate Governance	5	4	3	-	100	100
	III	EC5	23K5COECCO5:1	Financial Management	4	3	3	25	75	100
			23K5COECCO5:2	Indirect Taxation						
	III	EC6	23K5COECCO6:1	Human Resource Management	4	3	3	25	75	100
			23K5COECCO6:2	Office Management & Secretarial Practice						
	IV	VE	23K5VE	Value Education	2	2	3	25	75	100
			23K5I	Summer Internship/Industrial Training	-	2	-	-	-	-
Total					30	26	-	-	-	700
VI	III	CC13	23K6CO13	Cost Accounting – II	6	4	3	25	75	100
	III	CC14	23K6CO14	Management Accounting	6	4	3	25	75	100
	III	CC15	23K6CO15	Income Tax Law & Practice - II	6	4	3	25	75	100
	III	EC7	23K6COECCO7:1	Entrepreneurial Development	5	3	3	25	75	100
			23K6COECCO7:2	Computer Application in Business						
	III	EC8	23K6COECCO8:1	Logistics and Supply Chain Management	4	3	3	25	75	100
			23K6COECCO8:2	Spread Sheet for Business						
		SEC8	23K6COSEC7	General Awareness for Competitive Examination	2	2	3	25	75	100
	V	GS	23K6GS	Gender Studies	1	1		25	75	100
	V	Extn. Act.	23K6EA	Extension Activities	-	1	-	-	-	-
Total					30	22				700
Grand Total					180	143				4400

* Additional Credit Paper (Self Study/MOOC/Add on)

P. M. P. Singh
HOD OF COMMERCE 15/7/25

15-07-2025

III yr

**KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE (W) AUTONOMOUS,
THANJAVUR – 613 007
DEPARTMENT OF COMMERCE**

B.COM Course Structure under CBCS

(For the candidates admitted from the academic year 2023-2024 onwards)

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I	I	LC1	23K1T1	Language - Tamil	6	3	3	25	75	100	
	II	ELC1	23K1E1	English	6	3	3	25	75	100	
	III	CC1	23K1CO01	Financial Accounting - I	5	5	3	25	75	100	
	III	CC2	23K1CO02	Principles of Management	5	5	3	25	75	100	
	III	EC1	23K1COECCO1:1	Business Economics	4	3	3	25	75	100	
			23K1COECCO1:2	Business Communication							
			23K1COECCO1:3	Indian Economic Development							
	IV	SEC 1	23K1COSEC1	Communication Skills	2	2	3	25	75	100	
		FC	23K1COFC	Fundamentals of Commerce	2	2	3	25	75	100	
Total					30	23	-	-	-	700	
II	I	LC2	23K2T2	Language - Tamil	6	3	3	25	75	100	
	II	ELC2	23K2E2	English	4	3	3	25	75	100	
	III	CC3	23K2CO03	Financial Accounting - II	5	5	3	25	75	100	
	III	CC4	23K2CO04	Business Law	5	5	3	25	75	100	
	III	EC2	23K2COECCO2:1	Business Environment	4	3	3	25	75	100	
			23K2COECCO2:2	Insurance and Risk Management							
			23K2COECCO2:3	International Trade							
	IV	NM	23K2NM	Language Proficiency for employability	2	2	-	25	75	100	
			23K2NMOCO	Auditing			3				
		SEC2	23K2COSEC2	Advanced Accounting Techniques	2	2	3	25	75	100	
		SEC3	23K2COSEC3	Statutory Compliance in Taxation	2	2	3	25	75	100	
		Total					30	25	-	-	-

III	I	LC3	23K3T3	Language - Tamil	6	3	3	25	75	100	
	II	ELC3	23K3E3	English	6	3	3	25	75	100	
	III	CC5	23K3CO05	Corporate Accounting – I	5	5	3	25	75	100	
	III	CC6	23K3CO06	Company Law	5	5	3	25	75	100	
	III	EC3	23K3COECCO3:1	E-Commerce	4	3	3	25	75	100	
			23K3COECCO3:2	Business Legislation							
			23K3COECCO3:3	Business Mathematics and Statistics							
	IV	SEC4	23K3COSEC4	Stock Market Operations	1	1	3	25	75	100	
		NM	23K3NM	Digital Skills for Employability	2	2	-	25	75	100	
			23K3NMOCO	Regulations of Insurance Business			3				
					Environmental Studies	1	-	-	-	-	-
		ECC1	23K3COECC1:1	Event Management	-	3	3	-	-	100	
			23K3COECC1:2	MOOC (Value Added)*							
		ECC2	23K3COECC2	Digital Marketing (Add On)*	-	4	-	-	-		
	Total					30	22	-	-	-	700
IV	I	LC4	23K4T4	Language - Tamil	6	3	3	25	75	100	
	II	ELC4	23K4E4	English	6	3	3	25	75	100	
	III	CC7	23K4CO07	Corporate Accounting – II	5	5	3	25	75	100	
	III	CC8	23K4CO08	Principles of Marketing	5	5	3	25	75	100	
	III	EC4	23K4COECCO4:1	Financial Services	3	3	3	25	75	100	
			23K4COECCO4:2	Consumerism & Consumer Protection							
			23K4COECCO4:3	Operation Research							
	IV	SEC5	23K4COSEC5	Sales Management	2	2	3	25	75	100	
	IV	NM	23K4NMEC/CO/B	Banking & Back Office Operations	2	2	-	25	75	100	
			23K4NMOCO	Women Entrepreneurship			3				
		EVS	23K4EVS	Environmental Studies	1	2	3	25	75	100	
		ECC3	23K4COECC3:1	Training and Development	-	3	3	-	-	100	
			23K4COECC3:2	MOOC (Value added)*							
	Total					30	25	-	-	-	800

V	III	CC9	23K5CO09	Cost Accounting – I	5	4	3	25	75	100
	III	CC10	23K5CO10	Banking Law & Practice	4	4	3	25	75	100
	III	CC11	23K5CO11	Income Tax Law & Practice - I	5	4	3	25	75	100
	III	CC12	23K5CO12PW	Project Viva – Voce Auditing & Corporate Governance	4	4	3	-	100	100
	III	EC5	23K5COECCO5:1	Financial Management	4	3	3	25	75	100
			23K5COECCO5:2	Indirect Taxation						
	III	EC6	23K5COECCO6:1	Human Resource Management	4	3	3	25	75	100
			23K5COECCO6:2	Office Management & Secretarial Practice						
	IV	NM	23K5NM	Career Skill Enhancement & Employability Readiness	2	2	-	25	75	100
			23K5NMOCO	Practice of Life Insurance			3			
		VE	23K5VE	Value Education	2	2	3	25	75	100
			23K5I	Summer Internship/Industrial Training	-	2	-	-	-	-
Total					30	28	-	-	-	800
VI	III	CC13	23K6CO13	Cost Accounting – II	6	4	3	25	75	100
	III	CC14	23K6CO14	Management Accounting	6	4	3	25	75	100
	III	CC15	23K6CO15	Income Tax Law & Practice - II	6	4	3	25	75	100
	III	EC7	23K6COECCO7:1	Entrepreneurial Development	5	3	3	25	75	100
			23K6COECCO7:2	Computer Application in Business						
	III	EC8	23K6COECCO8:1	Logistics and Supply Chain Management	4	3	3	25	75	100
			23K6COECCO8:2	Spread Sheet for Business						
		SEC6	23K6COSEC6	General Awareness for Competitive Examination	2	2	3	25	75	100
	V	GS	23K6GS	Gender Studies	1	1		25	75	100
	V	Extn. Act.	23K6EA	Extension Activities	-	1	-	-	-	-
Total					30	24				700
Grand Total					180	145				4500

* Additional Credit Paper (Self Study/MOOC/Add on)

P. M. P. Singh
HOD OF COMMERCE 15/7/25

KUNTHAVAI NAACCHIYAAR GOVT. ARTS COLLEGE**(W) AUTONOMOUS, THANJAVUR – 613 007****POST GRADUATE & RESEARCH DEPARTMENT OF COMMERCE****M.COM Course Structure under CBCS****(For the candidates admitted from the academic year 2023-2024 onwards)**

Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
I	I	CC 1	23KP1CO01	Business Finance	7	5	3	25	75	100
		CC 2	23KP1CO02	Digital Marketing	7	5	3	25	75	100
		CC 3	23KP1CO03	Banking and Insurance	6	4	3	25	75	100
		EC1	23KP1COECCO1:1	Security Analysis and Portfolio Management	5	3	3	25	75	100
			23KP1COECCO1:2	Operations Research						
		EC2	23KP1COECCO2:1	Labour Laws	5	3	3	25	75	100
			23KP1COECCO2:2	Strategic Human Resource Management						
		Total					30	20		
II	I	CC 4	23KP2CO04	Strategic Cost Management	6	5	3	25	75	100
		CC 5	23KP2CO05	Corporate Accounting	6	5	3	25	75	100
		CC 6	23KP2CO06	Setting up of Business Entities	6	4	3	25	75	100
		EC3	23KP2COECCO3:1	Business Ethics and Corporate Sustainability	4	3	3	25	75	100
			23KP2COECCO3:2	Audit and Due Diligence						
		EC4	23KP2COECCO4:1	Rural and Agricultural Marketing	4	3	3	25	75	100
			23KP2COECCO4:2	Logistics and Supply Chain Management						
	II	SEC1	23KP2COSEC1	Consumer Rights and Education	4	2	3	25	75	100
		ECC1	23KP2COECC1:1	Global Marketing Management		3	3	-	-	100
			23KP2COECC1:2	MOOC (Value added) * ¹						
		ECC2	23KP2COECC2	Mind CPR (Add on course) * ²	-	4	-	-	-	-
Total					30	22			600	

Semester	Part	Code	Subject Code	Title of the paper	Hrs	Credit	Exam Hrs	Marks		Total
								IA	EA	
III	I	CC 7	23KP3CO07	Taxation	6	5	3	25	75	100
		CC 8	23KP3CO08	Research Methodology	6	5	3	25	75	100
		CC 9	23KP3CO09P	Computer Applications in Business - Practical	6	5	3	40	60	100
		CC10	23KP3CO10	International Business	6	4	3	25	75	100
		EC 5	23KP3COECCO5:1	Strategic Management	3	3	3	25	75	100
			23KP3COECCO5:2	International Financial Management						
	II	SEC2	23KP3COSEC2	E-commerce	3	2	3	25	75	100
			23KP3I	Internship / Industrial Activity (Credits) * ³	-	2	-	-	-	-
		ECC3	23KPCOECC3:1	Consumer Behaviour	-	3	3	-	-	100
	23KPCOECC3:2		MOOC (Value added) * ¹							
Total					30	26	-	-	-	600
IV	I	CC11	23KP4CO11	Corporate and Economics Laws	6	5	3	25	75	100
		CC12	23KP4CO12	Human Resource Analytics	6	5	3	25	75	100
		PW	23KP4COPW	Project with Viva	10	7	-	-	-	100
		EC6	23KP4COECCO6:1	Organisational Behaviour * ⁴	4	3	3	25	75	100
			23KP4COECCO6:2	Insolvency Law and Practice * ⁴						
	II	PCS	23KP4COSEC3	Professional Competency Skill	4	2	3	25	75	100
			23KP4EA	Extension Activity	-	1	-	-	-	-
Total					30	23	-	-	-	500
Grand Total					120	91	-	-	-	2200

(Total 91 credits + 10 Extra credits)

Note:

*¹ Credit provided for successfully completed SWAYAM/MOOCs Courses.

*² Credit provided for successfully completed Add on Course offered by various departments.

*³ Internship/Industrial Activities shall be done after the end of second semester (summer vacation) and the credits will be provided in the third semester.

*⁴ 20% theory and 80% practical.

P. M. Singh
HOD OF COMMERCE 15/7/25

SECOND YEAR – SEMESTER – III

(For the candidates admitted from the academic year 2023-2024 onwards)

NMO - REGULATIONS OF INSURANCE BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3NMOCO					2	2	25	75	100
Learning Objectives									
LO1	To outline the role of IRDA and registration, renewal, and suspension of an insurance company.								
LO2	To list insurer's sectors and classify the working of ULIP and referral company.								
LO3	To construct an insurance cycle, understand the complaint and customer protection.								
LO4	To compose reserves and assess the reserving procedure and strategies.								
LO5	To discuss insurance law clause, international trade provision, and compile insurance accounting.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								3
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.								3
III	Policy Holders 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.								3
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.								3

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.	3
	TOTAL	15
Course Outcomes		
CO1	Recall the role of IRDA and understand the concept of registration, renewal, and cancellation procedure of an insurance company	
CO2	Describe the sectors in insurers and working of ULIP and referral company Approval and Restriction	
CO3	Develop the knowledge of insurance documentation to claim procedures and know the Consumer Protection Act.	
CO4	Classify the reserves and assess the reserving procedure and strategies procedure followed by the Insurance company	
CO5	Compare and evaluate the law clause in the Insurance company and construct the insurance accounting.	
Textbooks		
1	IC-14., Regulations of Insurance Business, Mumbai, Insurance Institute of India.	
Reference Books		
1	M.N Mishra., <i>Insurance Principles and Practice</i> , New Delhi, S. Chand & Company, 2013.	
2	A. Moorthy., <i>Elements of Insurance</i> , Chennai, Margham Publications, 2001.	
3	Periyasamy., <i>Risk and Insurance Management</i> , Chennai, Vijay Nicole imprints, 2013.	
4	M.N Mishra., <i>Insurance Principles and Practice</i> , New Delhi, S. Chand & Company, 2013.	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	1	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3
TOTAL	15	14	13	15	14	15	15	15	15	15	15
AVERAGE	3	2.8	2.6	3	2.8	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

P. M. J. Raju
HOD OF COMMERCE 15/7/25

THIRD YEAR – SEMESTER – V

(For the candidates admitted from the academic year 2023-2024 onwards)

NM - PRACTICE OF LIFE INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23K3NMOCO					2	2	25	75	100
Learning Objectives									
LO1	To outline the types of life assurance available in the market								
LO2	To apply the types of premium calculations.								
LO3	To understanding the different types of policy claims								
LO4	To evaluate the legality and administrative issues of life policies								
LO5	To identify the recent trends in life insurance.								
Unit	Contents							No. of Hours	
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.							2	
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.							2	
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.							2	
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.							2	

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.	2
	TOTAL	10
Course Outcomes		
CO1	Understand the basic concepts of life insurance.	
CO2	Examining the premium and bonus applications	
CO3	Apply the procedure for premium payment, lapse and renewal	
CO4	Review the practice of insurance claims	
CO5	Analyse the different types of life insurance products	
Reference Books		
1	<i>Practice of Life Insurance</i> , Insurance institute of India, Mumbai.	
2	<i>The fundamentals of Insurance- Theories, Principles and Practices</i> , Notion Press, Chennai .	
3	<i>Principles Insurance Law</i> , Wadhwa & Co.	
4	<i>Insurance Management</i> , New Age International Publishers, New Delhi..	
5	Taxmann : <i>Insurance Manual</i> , Taxmann Publication Private Ltd.	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>	<i>PO5</i>	<i>PO6</i>	<i>PO7</i>	<i>PO8</i>	<i>PSO1</i>	<i>PSO2</i>	<i>PSO3</i>
CO1	3	3	1	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3
TOTAL	15	14	13	15	14	15	15	15	15	15	15
AVERAGE	3	2.8	2.6	3	2.8	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low


 HOD OF COMMERCE 15/7/25