

Department of Commerce

The Board of Studies Meeting of UG Commerce was convened on 27.07.2022 at 10 a.m. in the Department of Commerce

The following members were present

1. Chairman

Mrs. K. S. Gnanaswari  
Associate Professor and Head,  
Department of Commerce,  
Sri Meenakshi Government Arts College  
for Women (Autonomous),  
Madurai 625 002.

K. S. Gnanaswari  
27/07/2022

2. University Nominee

Dr. K. Sadasivam  
Dean in-charge  
Madurai Kamaraj University  
Assistant Professor  
Department of Environment Economics  
School of Economics  
Madurai Kamaraj University  
Madurai 625021.

3. Subject Experts

1. Dr. M. Bala Subramaniam  
Associate Professor and Head,  
Centre for Higher Research in Commerce,  
Yadava College,  
Thiruppalai  
Madurai 625014.

*M. Bala Subramaniam*

2. Dr. N. M. Mekala,  
Assistant Professor,  
Department of Commerce and Research centre,  
Somashtira College,  
Madurai 625004.

N. M. Mekala  
27/07/2022

4. Student Nominee  
Ms. C. Vijayamahalakshmi C. Vijayamahalakshmi  
27/7/2022

Sri Meenakshi Govt. Arts College for Women  
(Autonomous), Madurai 625002.

5. Other members

1) Dr. P. Kasturi Rani  
Associate Professor of Commerce  
K. Kasturi Rani  
27/7/2022

2) Dr. P. Pon Ranjini Jeya  
Associate Professor of Commerce  
P. Ranjini  
27/7/2022

3) Dr. T. Glory Selvam  
Associate Professor of Commerce  
T. Glory Selvam  
27/7/2022

4) D. Reena  
Assistant Professor of Commerce  
D. Reena  
27/07/2022

5) Dr. M.S. Meenakshi  
Assistant Professor of Commerce  
M.S. Meenakshi  
27/7/22

6) Dr. A. Sameen Banu  
Assistant Professor of Commerce  
A. Sameen Banu  
27/07/2022

7) Dr. S. Rajendran  
Assistant Professor of Commerce  
S. Rajendran  
27/7/2022

8) Dr. A. Thenmozhi  
Assistant Professor of Commerce  
A. Thenmozhi  
27/07/2022

Sri Meenakshi Government Arts College for  
Women (Autonomous),  
Madurai 625002.

Department of Commerce  
Minutes of Board of Studies Meeting of UG Commerce  
held on 27.07.2022 at 10 a.m. in the Department of Commerce.

Resolved to approve the following Course structure  
under choice based credit system which will come into effect  
for the students admitted from June 2022 onwards.

### PROGRAMME OUTCOME --UG

The Commerce Undergraduate Students will be able to

#### 1. Acquire Knowledge

Acquire Knowledge to accommodate themselves comfortably in the Competitive Business and Professional scenario of today's modern world.

#### 2. Develop Communication Skills

Listen, Understand and Express their ideas effectively both in Oral and Written form, which is an integral part of business.

#### 3. Critical Thinking

Apply the Concepts of Accounting, Auditing, Management, Law and Taxation in a cohesive manner to solve the problems in the day to day business affairs.

#### 4. Socially Responsible Citizen

Gain awareness towards social and civic issues, to give effective participation and thereby extending a helping hand to the society as a responsible citizen.

#### 5. Uphold Ethics

Adhere ethics in the conduct of Business or Profession as their Career.

## PROGRAMME SPECIFIC OUTCOME – UG

The Board of studies, after careful deliberations and discussions approved the curriculum with knowledge packed and skill enriched for the students in order to

- (i) Understand the Fundamentals and Concepts of the subjects to be taught.
- (ii) Develop skills required to support the man-power needs in the field of Trade and Commerce, Banking and Insurance.
- (iii) Get motivation to pursue higher studies in Commerce, Management, Law and Statistics.
- (iv) Develop the sense of responsibility towards Social and Environmental issues.
- (v) Inculcate the values and adhere the same in their Business and Professional Career.

Mapping	1-20%	21-40%	41-60%	61-80%	81- 100%
Scale	1	2	3	4	5
Relation	0.0 – 1.0	1.1 – 2.0	2.1 – 3.0	3.1 – 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High
Total of Value			Total of Mean Score		
Mean Score of Cos = -----			Mean Overall Score of Cos= -----		
Total no. of POs &PSOs			Total No. of COs		

## Evaluation and Question Paper Pattern

### Internal Assessment

Test Average ( Two Tests)	= 10 Marks
Model Examination	= 10 Marks
Assignment Group Task/ Quiz/ Seminar	= 5 Marks
<b>Total</b>	<b>= 25 Marks</b>

### Question Paper Setting Pattern for External Examination

Year	K1	K2	K3
I	Part A ( 3 Questions) Part B ( 3 Questions) Part C ( 3 Questions)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)
II	Part A ( 1 Question) Part B ( 2 Questions) Part C ( 2 Questions)	Part A ( 3 Questions) Part B ( 2 Questions) Part C ( 2 Questions)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)
III	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 3 Questions) Part B ( 3 Questions) Part C ( 3 Questions)

### Bloom's Taxonomy

Year	K1	K2	K3
I	40%	30%	30%
II	30%	40%	30%
III	30%	30%	40%

### Passing Minimum

Internal	25 Marks	(No Passing Minimum)
External	75 Marks	(Passing Minimum 27 Marks)
<b>Total</b>	<b>100 Marks</b>	<b>(Passing Minimum 40 Marks)</b>

B.Com., Course Structure (CBCS) for Students admitted from June 2022 onwards

Sr. No.	Sub.Code	Title of the paper	Hours per week	Exam Hours	Int	Ext	Tot	Credits
<b>Part III - MAJOR</b>								
I	U22CA1	1. Marketing	4	3	25	75	100	3
	U22CA2	2. Financial Accounting – I	6	3	25	75	100	4
II	U22CA3	3. Advertising and Salesmanship	6	3	25	75	100	4
	U22CA4	4. Financial Accounting – II	6	3	25	75	100	4
	U22CA5	5. Business Law – I	6	3	25	75	100	3
III	U22CA6	6. Advanced Accounts	6	3	25	75	100	4
	U22CA7	7. Operations Research	6	3	25	75	100	4
	U22CA8	8. Business Law – II	4	3	25	75	100	4
IV	U22CA9	9. Partnership Accounts	6	3	25	75	100	4
	U22CA10	10. Principles of Management	4	3	25	75	100	4
	U22CA11	11. Managerial Economics	4	3	25	75	100	4
	U22CA12	12. Practical Banking	4	3	25	75	100	4
V	U22CA13	13. Company Accounts	6	3	25	75	100	5
	U22CA14	14. Income Tax – I	5	3	25	75	100	4
	U22CA15	15. Costing	5	3	25	75	100	4
	U22CA16	16. Auditing	4	3	25	75	100	4
VI	U22CA17	17. Financial Management	6	3	25	75	100	4
	U22CA18	18. Special Accounts	6	3	25	75	100	4
	U22CA19	19. Income Tax - II	6	3	25	75	100	4
	U22CA20	20. Management Accounting	5	3	25	75	100	4
	U22CA21	21. Elements of Financial Services	5	3	25	75	100	4
<b>Part III – ALLIED</b>								
I	U22AAA1	1. Company Law – I	5	3	25	75	100	5
II	U22AAA2	2. Company Law – II (NS)	5	3	25	75	100	5
III	U22AAA3	3. Business Statistics – I	6	3	25	75	100	5
IV	U22AAA4	4. Business Statistics – II	6	3	25	75	100	5
III	U22DSA1A U22DSA1B	Entrepreneurial Development / Principles of Co-operation	2	3	25	75	100	2
V	U22DSA2A U22DSA2B	Insurance / Consumer Behaviour	2	3	25	75	100	2
VI	U22DSA3A U22DSA3B	Goods and Services Tax / Office Methods and Practice	2	3	25	75	100	2
VII	U22GEA1A U22GEA1B	Intellectual Property Rights / Elements of E-commerce	2	3	25	75	100	2

Part III - SKILL ENHANCEMENT COURSE								
III	U22SEA1	1. Business Communication	2	3	25	75	100	2
IV	U22SEA2	2. Personality Development	2	3	25	75	100	2
V	U22SEA3	3. Export Procedure and Documentation	2	3	25	75	100	2
Part IV - NON MAJOR ELECTIVE								
III	U22NMA1	Fundamentals of Accounting	2	3	25	75	100	2
IV	U22NMA2	Modern Banking	2	3	25	75	100	2

Replaced

~~\*\*\*~~ On Course (For Non-Commerce Stream Students)

Value added

Business Fundamentals - III Semester

Value added

~~\*\*\*~~ On Course (For Commerce Students)

Larger Ethics - IV Semester

Subjects Semester Wise

Sl. No	Sub. Code	Title of the paper	Class hours allotted per week	Sugg. credits
	U221A1	Part I – Tamil	6	3
	U222A1	Part II – English	6	3
	U22CA1	Part III – Major		
	U22CA2	1. Marketing	4	3
	U22AAA1	2. Financial Accounting - I	6	4
	U22AAA2	Allied – I		
	U22AE1	Paper – I .Company Law – I	5	5
		Paper – II Company Law – II (NS)	1	-
		Part – IV – Ability Enhancement Course		
		Value Education	2	2
<b>Total</b>			<b>30</b>	<b>20</b>
	U221A2	Part I – Tamil	6	3
	U222A2	Part II – English	6	3
	U22CA3	Part III – Major		
	U22CA4	3. Advertising and Salesmanship	6	4
	U22AAA2	4. Financial Accounting - II	6	4
	U22AE2	Allied I		
		Paper – II Company Law – II (NS)	4	5
		Part IV – Ability Enhancement Course		
		Environmental Studies.	2	2
<b>Total</b>			<b>30</b>	<b>21</b>
	U22CA5	Part III – Major		
	U22CA6	5. Business Law - I	6	3
	U22CA7	6. Advanced Accounts	6	4
	U22AAA3	7. Operations Research	6	4
	U22DSA1A	Allied II		
	U22DSA1B	Paper I – Business Statistics – I	6	5
		Discipline Specific Elective Course		
		Paper – I Entrepreneurial Development /	2	2
		II Principles of Co-operation		
		Part IV – Skill Enhancement Courses		
	<del>U22SEAT</del>	Business Communication. <i>digital skills for employability</i>		2
	U22NMA1	Non Major Elective. <i>Microsoft essentials.</i>		2
		Fundamentals of Accounting	2	2
		Part V - Extension Activities -		
		NSS/NCC/Physical Education		
		[EXA, NSS, NCC, PED]	-	1
<b>Total</b>			<b>30+2</b>	<b>23+2</b>

U22 VAA1

Value Added course

1. Business fundamentals

(2)

(2)



Part III - Major			
U22CA8	8. Business Law - II	4	4
U22CA9	9. Partnership Accounts	6	4
U22CA10	10. Principles of Management	4	4
U22CA11	11. Managerial Economics	4	4
Allied II			
U22AAA4	Paper II - Business Statistics - II	6	5
Discipline Specific Elective Course			
U22DS42A	Paper - II Insurance /	2	2
U22DS42B	Consumer Behaviour		
Part IV - Skill Enhancement Courses			
U22SEA2	Personality Development	2	2
Non Major Elective			
U22NMA2	Modern Banking	2	2
U22VAA2	Value Added Course Larger Ethics -	(2)	(2)
<b>Total</b>		<b>30 + 2</b>	<b>27 + 2</b>
Part III - Major			
U22CA12	12. Practical Banking	4	4
U22CA13	13. Company Accounts	6	5
U22CA14	14. Income Tax - I	5	4
U22CA15	15. Costing	5	4
U22CA16	16. Auditing	4	4
Discipline Specific Elective Course			
U22DS43A	Paper - III Goods and Services Tax /	2	2
U22DS43B	Office Methods and Practice		
Generic Elective Course			
U22GEA1A	Intellectual Property Rights /	2	2
U22GEA1B	Elements of E-Commerce		
Part IV - Skill Enhancement Courses			
U22SEA3	Export Procedure and Documentation	2	2
<b>Total</b>		<b>30</b>	<b>27</b>
Part -III - Major,			
U22CA17	17. Financial Management	6	4
U22CA18	18. Special Accounts	6	4
U22CA19	19. Income Tax - II	6	4
U22CA20	20. Management Accounting	5	4
U22CA21	21. Elements of Financial Services	5	4
Part IV - Ability Enhancement Course			
U22AE3	General Knowledge	2	2
<b>Total</b>		<b>30</b>	<b>22</b>

B.Com., Course Structure (CBCS) for Students admitted from June 2022 onwards

Study Components		Total No. of Papers	Hours	Credits	Marks
Part I	Tamil	2	12	6	200
Part II	English	2	12	6	200
Part III	Major	21	110	83	2100
	Allied	4	22	20	400
	Discipline Specific Elective Course	3	6	6	300
	Generic Elective Course	1	2	2	100
Part IV	Non Major Elective Courses	2	4	4	200
	Skill Enhancement Courses	③ 2	⑥ 4	⑥ 4	③00 20
	<u>Ability Enhancement Courses</u>				
	Value Education	1	2	2	100
	Environmental Studies	1	2	2	100
	General Knowledge	1	2	2	100
Part V	Extension Activities – NSS/NCC/Physical Education	1	-	1	100
	<b>TOTAL</b>	<b>42</b>	<b>180</b>	<b>140</b>	<b>4200</b>
	Value Added Courses	2	-	4	100
	<b>Total</b>	<b>44</b>	<b>-</b>	<b>144</b>	<b>4300</b>

I YEAR UG

Section-A	Section-B	Section-C
10 × 1=10 or 5 × 2 =10	Answer questions either or pattern 5 × 5 = 25	Answer questions either or pattern 5 × 8 =40
1 to V units equal distribution		

II & III YEAR UG

Section-A	Section-B	Section-C
10 × 1=10 or 5 × 2 =10	Answer All questions either or pattern 5 × 7 = 35	35 questions 3 × 10 =30
1 to V units equal distribution		

I YEAR PG questions should be only with following pattern

Section-A	Section-B
Internal choice questions (5 × 5 = 25)	Internal choice questions (5 × 10 = 50)
1 to V units equal distribution	

II PG questions should be only with following pattern

Section-A	Section-B
6/10 questions (6 × 5 = 30)	35 questions (3 × 15 = 45)
1 to V units equal distribution	

Controller of Examinations.

Principal