

Department of Commerce

Minutes of UG Board of Studies Meeting held on 17.02.2021 at 10.30 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 2021 onwards.

Resolved to approve the syllabus for the Add on courses introduced for the students of Commerce Stream and Non-Commerce Stream admitted from June 2021 onwards.

B.Com., Course Structure (CBCS) for Students admitted from June 2021 onwards

Item	Sub Code	Title of the paper	Hours per week	Exam Hours	Int	Ext	Tot	credits	Page No.
Part III - MAJOR									
I	A11	1. Marketing	5	3	25	75	100	4	10
	A12	2. Financial Accounting - I	6	3	25	75	100	4	12
II	A21	3. Advertising and Salesmanship	5	3	25	75	100	4	14
	A22	4. Financial Accounting - II	6	3	25	75	100	5	16
III	A31	5. Business Law - I	5	3	25	75	100	4	18
	A32	6. Managerial Economics	5	3	25	75	100	4	20
	A33	7. Advanced Accountancy	6	3	25	75	100	5	22
	A34	8. Operations Research	6	3	25	75	100	4	24
IV	A41	9. Business Law - II	5	3	25	75	100	4	26
	A42	10. Principles of Management	4 (5)	3	25	75	100	3 (4)	28
	A43	11. Auditing	4 (5)	3	25	75	100	3 (4)	30
	A44	12. Partnership Accounts	5	3	25	75	100	5	32
V	A51	13. Company Accounts	6	3	25	75	100	5	34
	A52	14. Practical Banking	6	3	25	75	100	4	36
	A53	15. Income Tax - I	6	3	25	75	100	4	38
VI	A61	16. Special Accounts	6	3	25	75	100	4	41
	A62	17. Income Tax - II	6	3	25	75	100	4	43
Part III - ELECTIVES									
V	EA51	1. Costing	6	3	25	75	100	5	45
VI	EA62	2. Management Accounting	6	3	25	75	100	5	47
	EA63	3. Financial Management	6	3	25	75	100	5	49
Part III - ALLIED									
I	AA1	1. Company Law - I	6	3	25	75	100	5	51
II	AA2	2. Company Law - II	6	3	25	75	100	5	53
III	AA3	3. Business Statistics - I	6	3	25	75	100	5	55
IV	AA4	4. Business Statistics - II	6	3	25	75	100	5	57

Part IV – SKILL BASED ELECTIVES									
III	SA31	1. Business Correspondence	2	3	25	75	100	2	60
IV	SA42	2. Office Methods and Practice	2	3	25	75	100	2	62
	SA43	3. Insurance	2	3	25	75	100	2	64
V	SGK4	4. General Knowledge	2	3	25	75	100	2	-
	SA55	5. Export Procedure and Documentation	2	3	25	75	100	2	66
VI	SA66	6. Entrepreneurial Development	2	3	25	75	100	2	68

Non Major Electives

1. Fundamentals of Accounting - V Semester - Pg.No. 70
2. Modern Banking - VI Semester Pg. No. 72

Add-On Course (For Commerce Students)

1. Larger Ethics - ^{IV}~~III~~ Semester Pg.No. 74

Add-On Course (For Non-Commerce Stream Students)

1. Business Fundamentals - ^{III}~~IV~~ Semester Pg. No. 76

NM

IV Semester — A41, A42 — one Hr each (Adjusted)
V Semester — Replaced with Export

Subjects Semester Wise

Sem	Sub. Code	Title of the paper	Class hours allotted per week	Sugg. credits
I	1A1	Part I – Tamil	6	3
	2A1	Part II – English	6	3
		Part III – Major		
	A11	1. Marketing	5	4
	A12	2. Financial Accounting - I	6	4
		Allied – I		
	AA1	Paper – I .Company Law - I	6	5
AV1	Part – IV – Value Education	1	-	
Total			30	19
II	1A2	Part I – Tamil	6	3
	2A2	Part II – English	6	3
		Part III – Major		
	A21	3. Advertising and Salesmanship	5	4
	A22	4. Financial Accounting - II	6	5
		Allied – I		
	AA2	Paper – II Company Law - II	6	5
AV1	Part IV – Value Education.	1	2	
Total			30	22
III		Part III – Major		
	A31	5. Business Law - I	5	4
	A32	6. Managerial Economics	5	4
	A33	7. Advanced Accountancy	6	5
	A34	8. Operations Research	6	4
		Allied II		
	AA3	Paper I – Business Statistics - I	6	5
		Part IV – Skill Based Elective Courses		
	SA31	Value Added Business Correspondence	2	2
	VAA1	Part V - Extension Activities - Business Fundamentals	(2)	(2)
	NSS/NCC/Physical Education	-	1	
	[EXA, NSS, NCC, PED]			
Total			30 + 2	25 + 2

IV	A41	Part III - Major	9.1. Business Law - II	5	4
	A42		10.2. Principles of Management	5 4	4 3
	A43		11.3. Auditing	5 4	4 3
	A44		12.4. Partnership Accounts	5	5
	AA4	Allied II	Paper II - Business Statistics - II	6	5
	SA42	Part IV - Skill Based Elective Courses	2. Office Methods and Practice	2	2
	SA43		3. Insurance	2	2
	<i>Non Mudah dan Digital Skills for Employability</i> VAA2 - 2 Large Ethics & Total Micro Soft Essentials				30 + 2
V	A51	Part III - Major	13.5. Company Accounts	6	5
	A52		14.6. Practical Banking	6	4
	A53		15.7. Income Tax - I	6	4
	EA51	Electives	1. Costing	6	5
	SGK4	Part IV - Skill Based Elective Courses	4. General Knowledge	2	2
	SA55		5. Export Procedure and Documentation	2	2
	NMA1	Non Major Electives	Essentials for Employability Fundamentals of Accounting (2010 books)	2	2
Total				30	24
VI	A61	Part -III - Major	16.8. Special Accounts	6	4
	A62		17.9. Income Tax - II	6	4
	EA62	Electives	2. Management Accounting	6	5
	EA63		3. Financial Management	6	5
	SA66	Part IV - Skill Based Elective Courses	5. Entrepreneurial Development	2	2
	ENS6		Environmental Studies	2	2
	NMA2	Non Major Electives	Modern Banking	2	2
Total				30	24

B.Com., Course Structure (CBCS) for Students admitted from June 2021 onwards

Study Components		Hours	Credits	Marks
Part I	Tamil			
	English	21	6	200
Part II	Major	21	6	200
Part III	Electives	17		1700
	Allied	3	72	300
	Value Education	4	20	400
Part IV	Skill Based Elective Courses	1	2	100
	Environmental Studies	5	2	100
	Non Major Electives	1	2	100
	Extension Activities –	21	4	200
Part V	NSS/NCC/Physical Education		1	100
Total			140	

Value Added Course (21)

4

4

144 credits

Evaluation and Question Paper Pattern

Internal Assessment

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

Question Paper Pattern for External Examination

Section A - 5 x 2	= 10 Marks (Answer All the Questions)
Section B - 5 x 7	= 35 Marks (Answer All the Questions in Either/OrType)
Section C - 3 x 10	= 30 Marks (Answer Any Three Questions out of Five Questions)
Total	= 75 Marks

Pattern of Evaluation

BLOOM'S TAXANOMY	INTERNAL	EXTERNAL
KNOWLEDGE	50%	50%
UNDERSTANDING	30%	30%
APPLY	20%	20%

Passing Minimum

Internal 25 Marks	(No Passing Minimum)
External 75 Marks	(Passing Minimum 27 Marks)
Total 100 Marks	(Passing Minimum 40 Marks)

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		

Chairman

K. S. Anandhan
17/08/2021

University Nominee

Rajesh
17/8/21

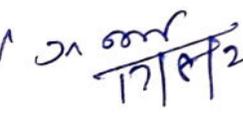
Subject Experts

(i) 
17/8/21

(ii) N. M. 
17/8/21

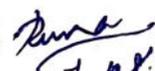
Other Members

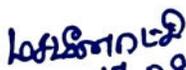
(1) K. Nirmala 17/8/2021

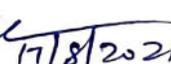
(2) U. S.  17/8/2021 -

(3) P. 
17/8/2021

(4) T. 
17/8/2021.

(5) S. 
17.08.2021

(6) 
17.08.2021.

(7) A. 
17/8/2021

(8) 
17/8/2021

Student Nominee

Srinithikannan
17/8/2021